



POLICY REPORT

By The Numbers

*What Government Costs in
North Carolina Cities and Counties
FY 2009*

MICHAEL LOWREY
MARCH 2011

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Foreword

The economic recession that hit full force in 2008 officially ended in June 2009. But the slow growth that followed the supposed end of the recession has contributed to the fiscal crises faced by most 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 that will be faced by 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 starting point 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 is beginning to be reflected in the period covered in this report, Fiscal Year 2009. The median county revenue per capita was up slightly from \$1,298 to \$1,304 per capita. That figure represents a significant burden for a family of four of \$5,216, especially given the high levels of state and federal taxation and the high unemployment during the current recession.

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.

Dr. Michael Sanera
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Executive Summary

Counties and towns are critical levels of government in North Carolina, providing or administering many services while taking in billions of dollars of revenue. This is especially true as the state government has increasingly shifted more taxing authority to localities to make up for money kept by the state. While the importance of county and municipal government is great, obtaining comparative data is difficult. To help address this problem, *By The Numbers* provides information on how much local government costs in every city and county in North Carolina.

Methodology

Using the most recent data available on property taxes, sales taxes, and miscellaneous taxes and fees from the State Treasurer's Annual Financial Information Report (AFIR), this report calculated county and municipal tax and fee burdens in two ways: 1) as a percentage of income (for counties), and 2) per capita (for counties and municipalities). We then constructed a set of rankings to view the cost of local government more clearly.

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

Findings

North Carolina collected \$17 billion in state tax and fee revenues for Fiscal Year 2009 (from July 1, 2008 to June 30, 2009), the latest year for which data are available. This represented 5.2 percent of the personal income of the state's citizens. In addition, local governments collected an additional \$14.9 billion in property, sales, and other taxes and fees, representing another 4.6 percent of personal income. Combined, they represent a state and local tax and fee burden of 9.8 percent. Federal collections raise the total tax burden on North Carolinians to approximately 27.1 percent of personal income, on average.

Nominal (non-inflation adjusted) local government revenues were down by some \$250 million in

FY 2009 as compared with the previous year. This is not to say that all revenue sources were down. Sales tax receipts fell by over \$400 million while revenues from miscellaneous taxes and fees (all sources besides property taxes, sales taxes, and water and sewer), were off by over \$250 million.

Local governments made up for that in part by relying more on property tax collections – revenues from property taxes increased by nearly \$500 million as compared with the year previous, and up over \$1 billion as compared with FY2007.

Local tax and fee collections per capita stood at \$1,304.15 in the median county, compared with an inflation-adjusted \$1,297.73 the year previous. That amounts to 4.33 percent of per-capita personal income, down from 2008 when it was 4.50 percent of per-capita personal income.

It is likely that the figures actually understate the impact of local taxes and fees. Per-capita personal income is reported on a calendar-year basis, and it increased for the state as whole in 2008. The worst of the recession is not captured by these figures.

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

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

Introduction: *Local Fiscal Policy Is a Statewide Issue*

The finances of North Carolina's counties and municipalities remain a critical public-policy issue. The state's persistent budgetary difficulties continue to place a heavy burden on local governments and, by extension, local taxpayers. At the same time, the current recession has impacted the amount of revenues localities receive from sales taxes and secondary revenues sources. While local governments did obtain more revenue from property taxes in FY 2009 than in FY 2008 or FY 2007, recent 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.

BTN examines property taxes, sales taxes, and total local government collections of all taxes and fees for counties and municipalities for FY 2009, 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 2008. To make fair comparisons, figures for earlier fiscal years have been adjusted for inflation. Readers may obtain actual collections in FY 2008 by multiplying the listing by 1.0191. For FY 2007 partial results are included; the corresponding multiplier to adjust for inflation is 0.9651.

Local tax burden down

Based upon data available in March 2011, the typical resident of the median county in North Carolina paid \$1,304 in taxes and fees to county and municipal governments during FY 2009. This accounted for 4.33 percent of personal income. Collections in FY 2008 were an inflation-adjusted \$1,298 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 4.56 percent of personal income.

Unfortunately, two counties – Graham and Hoke – and 27 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 county municipal median tax burden.

Combined city/county taxes

Dare County residents paid the highest amount in taxes and fees to local government (\$4,044 per capita). The counties of Mecklenburg (\$2,480), Currituck (\$2,366), Brunswick (\$2,285), and Durham (\$2,132) also ranked in the top five in revenue collected per capita

Residents in the counties of Gates (\$810), Caswell (\$817), Alexander (\$853), Jones (\$888) and Greene (\$908) paid the lowest average amounts in taxes and fees to local governments.

Looking at the local tax burden as a percentage of personal income yielded somewhat different results. Dare County again lead the way with county and municipal revenue accounting for 10.66 percent of per-capita personal income. Second through fifth were the counties of Hyde (7.40 percent of per-capita personal income, Brunswick (7.37 percent), Currituck (6.77 percent), and Tyrrell (5.64 percent).

Local Tax Burden by Fiscal Year

FISCAL YEAR	MEDIAN COUNTY	AVERAGE COUNTY	STATEWIDE AVERAGE
2007	4.51%	4.65%	4.88%
2008	4.50%	4.61%	4.77%
2009	4.33%	4.40%	4.56%

By comparison, taxes and fees collected by local governments accounted for 2.79 percent of per-capita personal income in Caswell County. Next lowest were Jones and Onslow counties at 2.80 percent and 2.86 percent of per-capita personal income respectively. In 32 counties, total collections were at four percent of per-capita personal income or less.

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

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

COUNTY	2009 COMBINED LOCAL BURDEN	2009 RANK	2008 COMBINED LOCAL BURDEN	2008 RANK	% CHANGE 2008-2009	2007 COMBINED LOCAL BURDEN	2007 RANK
N.C. Median	\$1304.15	—	\$1,297.73	—	-0.07%	\$1,317.89	—
HIGHER BURDEN — UPPER QUARTILE							
Dare	\$4,044.26	1	\$4,071.50	1	-0.67%	\$4,202.90	1
Mecklenburg	\$2,480.05	2	\$2,636.54	2	-5.94%	\$2,836.00	2
Currituck	\$2,365.54	3	\$2,352.67	4	0.55%	\$2,504.01	3
Brunswick	\$2,285.41	4	\$2,373.24	3	-3.70%	\$2,428.51	4
Durham	\$2,132.10	5	\$2,140.09	5	-0.37%	\$2,220.64	6
Hyde	\$2,090.23	6	\$2,100.74	8	-0.50%	\$2,041.47	9
Guilford	\$1,980.61	7	\$1,969.86	10	0.55%	\$2,040.11	10
Orange	\$1,964.30	8	\$2,124.63	6	-7.55%	\$2,172.38	7
Wake	\$1,947.75	9	\$1,924.98	11	1.18%	\$2,069.97	8
Carteret	\$1,876.67	10	\$1,923.13	12	-2.42%	\$1,867.96	13
Cabarrus	\$1,862.54	11	\$1,793.24	14	3.86%	\$1,879.40	12
New Hanover	\$1,839.59	12	\$2,124.12	7	-13.40%	\$2,231.01	5
Wilson	\$1,774.19	13	\$1,663.59	17	6.65%	\$1,701.68	17
Buncombe	\$1,701.40	14	\$1,728.25	16	-1.55%	\$1,805.93	15
Forsyth	\$1,693.68	15	\$1,773.94	15	-4.52%	\$1,820.87	14
Polk	\$1,657.13	16	\$1,420.75	36	16.64%	\$1,450.30	39
Moore	\$1,629.44	17	\$1,634.87	18	-0.33%	\$1,565.01	25
Watauga	\$1,586.98	18	\$1,830.38	13	-13.30%	\$1,776.33	16
Macon	\$1,581.81	19	\$1,552.11	23	1.91%	\$1,635.82	19
Pitt	\$1,563.95	20	\$1,441.93	32	8.46%	\$1,585.56	22
Union	\$1,542.31	21	\$1,545.30	24	-0.19%	\$1,643.20	18
Chatham	\$1,539.29	22	\$1,534.70	26	0.30%	\$1,573.25	23
Lee	\$1,537.90	23	\$1,544.91	25	-0.45%	\$1,557.62	26
Transylvania	\$1,524.66	24	\$1,559.94	20	-2.26%	\$1,607.85	20
AVERAGE BURDEN — SECOND AND THIRD QUARTILES							
Chowan	\$1,522.43	25	\$1,503.20	28	1.28%	\$1,525.38	28
Gaston	\$1,517.95	26	\$1,514.53	27	0.23%	\$1,597.80	21
Avery	\$1,517.09	27	\$1,553.75	22	-2.36%	\$1,570.03	24
Catawba	\$1,509.14	28	\$1,553.88	21	-2.88%	\$1,532.05	27
Iredell	\$1,507.16	29	\$1,563.76	19	-3.62%	\$1,503.84	30
Pasquotank	\$1,482.51	30	\$1,368.73	42	8.31%	\$1,464.78	35
Craven	\$1,452.60	31	\$1,442.95	31	0.67%	\$1,487.88	33
Haywood	\$1,449.28	32	\$1,436.84	33	0.87%	\$1,457.16	37
Edgecombe	\$1,434.94	33	\$1,398.52	38	2.60%	\$1,449.51	40
Tyrrell	\$1,426.44	34	\$1,458.62	30	-2.21%	\$1,500.81	31
Alamance	\$1,419.18	35	\$1,463.35	29	-3.02%	\$1,504.70	29
Person	\$1,412.04	36	\$1,423.67	35	-0.82%	\$1,464.20	36
Beaufort	\$1,397.73	37	\$1,395.74	39	0.14%	\$1,415.57	43
Cumberland	\$1,392.17	38	\$1,372.56	41	1.43%	\$1,494.51	32
Vance	\$1,391.92	39	\$1,386.30	40	0.41%	\$1,372.80	46
Bladen	\$1,383.01	40	\$2,077.14	9	-33.42%	\$2,014.90	11
Lincoln	\$1,378.15	41	\$1,335.26	46	3.21%	\$1,404.44	44
Harnett	\$1,367.96	42	\$1,267.89	53	7.89%	\$1,418.36	42
Northampton	\$1,366.68	43	\$1,418.45	37	-3.65%	\$1,253.56	59
Johnston	\$1,350.81	44	\$1,428.08	34	-5.41%	\$1,476.79	34
Pender	\$1,346.90	45	\$1,338.50	45	0.63%	\$1,451.94	38
Lenoir	\$1,328.32	46	\$1,309.79	49	1.42%	\$1,344.54	47
Martin	\$1,317.44	47	\$1,263.60	54	4.26%	\$1,303.28	53
Stanly	\$1,315.50	48	\$1,259.00	55	4.49%	\$1,328.73	50

COUNTY	2009 COMBINED LOCAL BURDEN	2009 RANK	2008 COMBINED LOCAL BURDEN	2008 RANK	% CHANGE 2008-2009	2007 COMBINED LOCAL BURDEN	2007 RANK
Rowan	\$1,305.14	49	\$1,322.63	48	-1.32%	\$1,307.05	51
Nash	\$1,304.58	50	\$1,347.93	44	-3.22%	\$1,440.26	41
Jackson	\$1,303.71	51	\$1,228.59	64	6.11%	\$1,249.76	61
Rockingham	\$1,303.55	52	\$1,300.87	50	0.21%	\$1,331.24	48
Pamlico	\$1,303.22	53	\$1,294.60	51	0.67%	\$1,192.03	68
Henderson	\$1,297.90	54	\$1,368.51	43	-5.16%	\$1,389.66	45
Warren	\$1,294.47	55	\$1,257.73	57	2.92%	\$1,247.21	62
Anson	\$1,282.95	56	\$1,258.42	56	1.95%	\$1,303.88	52
Camden	\$1,268.07	57	\$1,329.41	47	-4.61%	\$1,071.52	78
Halifax	\$1,258.31	58	\$1,242.21	59	1.30%	\$1,299.68	54
Richmond	\$1,257.73	59	\$1,235.72	60	1.78%	\$1,228.76	64
Scotland	\$1,249.74	60	\$1,243.89	58	0.47%	\$1,295.90	55
Perquimans	\$1,247.13	61	\$1,219.15	65	2.29%	\$1,282.49	57
Cherokee	\$1,245.20	62	\$1,216.39	66	2.37%	\$1,277.23	58
Montgomery	\$1,234.82	63	\$1,198.49	70	3.03%	\$1,208.53	66
Davie	\$1,217.44	64	\$1,269.85	52	-4.13%	\$1,330.87	49
Hertford	\$1,216.80	65	\$1,212.37	67	0.37%	\$1,206.76	67
Surry	\$1,215.39	66	\$1,231.48	61	-1.31%	\$1,284.93	56
Washington	\$1,212.04	67	\$1,229.50	63	-1.42%	\$1,218.00	65
Alleghany	\$1,210.83	68	\$1,230.09	62	-1.57%	\$1,246.32	63
Franklin	\$1,184.51	69	\$1,209.42	68	-2.06%	\$1,253.35	60
Rutherford	\$1,164.89	70	\$1,209.01	69	-3.65%	\$1,153.68	71
Caldwell	\$1,164.37	71	\$1,129.59	74	3.08%	\$1,127.25	72
Wayne	\$1,149.02	72	\$1,154.33	71	-0.46%	\$1,187.13	69
Onslow	\$1,140.18	73	\$1,010.17	85	12.87%	\$1,062.98	80
Clay	\$1,106.51	74	\$1,140.97	73	-3.02%	\$1,104.03	74

LOWER BURDEN — LOWER QUARTILE

Columbus	\$1,098.87	75	\$1,104.16	75	-0.48%	\$1,118.20	73
Duplin	\$1,085.78	76	\$1,147.74	72	-5.40%	\$1,179.63	70
Ashe	\$1,080.15	77	\$1,079.49	76	0.06%	\$1,100.75	75
Wilkes	\$1,065.29	78	\$1,077.34	77	-1.12%	\$1,053.13	81
Robeson	\$1,062.70	79	\$1,061.28	79	0.13%	\$1,098.31	76
Burke	\$1,058.29	80	\$1,042.26	82	1.54%	\$1,028.36	85
Cleveland	\$1,038.73	81	\$1,027.09	84	1.13%	\$1,064.53	79
Granville	\$1,037.46	82	\$1,068.78	78	-2.93%	\$1,072.80	77
Davidson	\$1,035.85	83	\$1,059.08	80	-2.19%	\$1,022.36	86
Randolph	\$1,013.16	84	\$1,046.88	81	-3.22%	\$1,021.69	87
Mitchell	\$992.53	85	\$985.73	86	0.69%	\$1,043.21	84
Yadkin	\$980.04	86	\$983.14	87	-0.32%	\$959.23	89
Sampson	\$977.79	87	\$1,032.64	83	-5.31%	\$1,047.08	83
Bertie	\$966.50	88	\$940.44	90	2.77%	\$1,051.26	82
Swain	\$947.54	89	\$958.77	88	-1.17%	\$952.99	91
Madison	\$944.86	90	\$897.12	92	5.32%	\$892.43	93
Yancey	\$931.60	91	\$755.60	98	23.29%	\$926.34	92
McDowell	\$926.81	92	\$946.30	89	-2.06%	\$967.99	88
Stokes	\$919.93	93	\$933.53	91	-1.46%	\$957.20	90
Greene	\$908.02	94	\$860.87	95	5.48%	\$870.24	96
Jones	\$887.93	95	\$865.05	94	2.65%	\$891.79	94
Alexander	\$853.01	96	\$866.50	93	-1.56%	\$813.61	99
Caswell	\$816.72	97	\$843.28	96	-3.15%	\$861.31	97
Gates	\$809.52	98	\$806.91	97	0.32%	\$836.05	98
Graham	—	—	—	—	—	—	—
Hoke	—	—	—	—	—	\$887.62	95

Note: Data are according to fiscal years. FY 2008 and 2007 values have been adjusted for inflation.

Rankings of Counties By Combined Local Tax & Fee Burden As % Of Income

COUNTY	2009 COMBINED LOCAL BURDEN AS % OF INCOME	2009 RANK	2008 COMBINED LOCAL BURDEN AS % OF INCOME	2008 RANK	% CHANGE 2008-2009	2007 COMBINED LOCAL BURDEN AS % OF INCOME	2007 RANK
N.C. Median	4.33%	—	4.50%	—	-1.53%	4.51%	—
HIGHER BURDEN — UPPER QUARTILE							
Dare	10.66%	1	11.04%	1	-3.40%	11.26%	1
Hyde	7.40%	2	7.63%	3	-3.07%	8.04%	2
Brunswick	7.37%	3	7.82%	2	-5.74%	7.91%	3
Currituck	6.77%	4	7.02%	5	-3.52%	7.49%	4
Tyrrell	5.64%	5	6.05%	6	-6.69%	6.07%	7
Pasquotank	5.55%	6	5.28%	16	5.18%	5.36%	14
Durham	5.50%	7	5.59%	11	-1.76%	5.74%	10
Avery	5.49%	8	5.88%	9	-6.62%	6.01%	8
Mecklenburg	5.48%	9	5.83%	10	-5.94%	5.99%	9
Wilson	5.43%	10	5.34%	14	1.73%	5.35%	15
Warren	5.29%	11	5.51%	12	-3.88%	5.48%	12
Cabarrus	5.28%	12	5.12%	19	3.15%	5.22%	21
Macon	5.26%	13	5.30%	15	-0.71%	5.47%	13
Guilford	5.14%	14	5.24%	17	-1.89%	5.23%	20
New Hanover	5.02%	15	5.93%	7	-15.34%	6.13%	6
Cherokee	5.02%	16	5.12%	18	-2.03%	5.29%	17
Carteret	4.97%	17	5.41%	13	-8.15%	5.31%	16
Lee	4.96%	18	5.10%	20	-2.65%	5.03%	24
Watauga	4.95%	19	5.89%	8	-15.93%	5.67%	11
Edgecombe	4.94%	20	5.05%	22	-2.21%	5.28%	18
Harnett	4.88%	21	4.66%	42	4.71%	5.06%	23
Buncombe	4.87%	22	5.08%	21	-4.16%	5.23%	19
Chowan	4.81%	23	4.86%	30	-1.03%	4.85%	35
Bladen	4.79%	24	7.62%	4	-37.09%	7.45%	5
AVERAGE BURDEN — SECOND AND THIRD QUARTILES							
Pitt	4.76%	25	4.57%	47	3.99%	4.98%	26
Catawba	4.74%	26	4.99%	24	-4.92%	4.76%	41
Anson	4.74%	27	4.82%	34	-1.58%	4.90%	32
Vance	4.74%	28	5.00%	23	-5.28%	4.97%	28
Person	4.69%	29	4.92%	27	-4.65%	4.98%	27
Montgomery	4.68%	30	4.67%	41	0.20%	4.51%	50
Wake	4.67%	31	4.64%	44	0.60%	4.86%	33
Richmond	4.67%	32	4.94%	26	-5.63%	4.82%	37
Scotland	4.65%	33	4.98%	25	-6.73%	5.00%	25
Gaston	4.64%	34	4.73%	39	-2.02%	4.85%	36
Haywood	4.62%	35	4.75%	38	-2.60%	4.79%	40
Pender	4.60%	36	4.76%	37	-3.25%	5.21%	22
Iredell	4.58%	37	4.86%	31	-5.75%	4.57%	48
Union	4.58%	38	4.68%	40	-2.13%	4.86%	34
Halifax	4.55%	39	4.92%	28	-7.51%	4.93%	30
Forsyth	4.54%	40	4.85%	32	-6.26%	4.80%	39
Transylvania	4.51%	41	4.78%	36	-5.64%	4.96%	29
Hertford	4.51%	42	4.84%	33	-6.75%	4.67%	43
Alamance	4.51%	43	4.80%	35	-6.10%	4.81%	38
Northampton	4.45%	44	4.90%	29	-9.18%	4.22%	64
Jackson	4.42%	45	4.25%	61	4.04%	4.35%	59
Stanly	4.41%	46	4.33%	55	1.92%	4.51%	51
Rockingham	4.37%	47	4.59%	45	-4.79%	4.62%	45

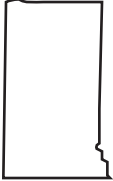





COUNTY	2009 COMBINED LOCAL BURDEN AS % OF INCOME	2009 RANK	2008 COMBINED LOCAL BURDEN AS % OF INCOME	2008 RANK	% CHANGE 2008-2009	2007 COMBINED LOCAL BURDEN AS % OF INCOME	2007 RANK
Perquimans	4.35%	48	4.23%	63	2.89%	4.28%	63
Alleghany	4.34%	49	4.59%	46	-5.31%	4.38%	57
Beaufort	4.31%	50	4.47%	51	-3.43%	4.70%	42
Martin	4.30%	51	4.36%	54	-1.37%	4.60%	46
Rowan	4.26%	52	4.45%	52	-4.27%	4.30%	62
Robeson	4.26%	53	4.52%	49	-5.73%	4.65%	44
Rutherford	4.21%	54	4.57%	48	-7.80%	4.33%	61
Lincoln	4.19%	55	4.20%	65	-0.25%	4.47%	52
Moore	4.19%	56	4.31%	56	-2.87%	4.07%	68
Johnston	4.18%	57	4.49%	50	-6.88%	4.60%	47
Orange	4.17%	58	4.66%	43	-10.37%	4.92%	31
Caldwell	4.14%	59	4.15%	67	-0.36%	3.99%	72
Polk	4.13%	60	3.64%	81	13.34%	3.65%	83
Lenoir	4.11%	61	4.27%	59	-3.69%	4.41%	56
Franklin	4.08%	62	4.21%	64	-3.16%	4.34%	60
Surry	4.08%	63	4.29%	58	-5.04%	4.43%	53
Washington	4.08%	64	4.38%	53	-6.97%	4.42%	55
Clay	4.04%	65	4.29%	57	-5.83%	4.12%	66
Craven	4.02%	66	4.19%	66	-4.08%	4.42%	54
Nash	3.95%	67	4.25%	60	-7.25%	4.52%	49
Yancey	3.90%	68	3.30%	94	18.30%	3.90%	75
Duplin	3.87%	69	4.23%	62	-8.59%	4.35%	58
Mitchell	3.83%	70	4.02%	70	-4.78%	4.15%	65
Ashe	3.82%	71	3.99%	71	-4.35%	3.86%	76
Camden	3.74%	72	4.11%	68	-8.93%	3.34%	90
Granville	3.74%	73	4.04%	69	-7.47%	3.99%	70
Columbus	3.70%	74	3.93%	73	-5.78%	3.92%	73

LOWER BURDEN — LOWER QUARTILE




Pamlico	3.70%	75	3.83%	76	-3.55%	3.62%	85
Wayne	3.66%	76	3.90%	74	-6.11%	4.02%	69
McDowell	3.65%	77	3.88%	75	-5.88%	3.90%	74
Henderson	3.62%	78	3.94%	72	-8.16%	3.99%	71
Burke	3.57%	79	3.64%	82	-1.97%	3.52%	87
Randolph	3.55%	80	3.77%	79	-5.68%	3.64%	84
Swain	3.54%	81	3.78%	78	-6.37%	3.74%	79
Cleveland	3.51%	82	3.62%	83	-2.97%	3.72%	80
Chatham	3.51%	83	3.58%	85	-1.99%	3.69%	82
Madison	3.44%	84	3.43%	90	0.32%	3.38%	89
Sampson	3.42%	85	3.83%	77	-10.59%	3.85%	77
Cumberland	3.41%	86	3.68%	80	-7.20%	4.08%	67
Wilkes	3.38%	87	3.52%	87	-3.95%	3.31%	93
Greene	3.37%	88	3.41%	91	-0.98%	3.25%	95
Bertie	3.35%	89	3.53%	86	-5.13%	3.82%	78
Yadkin	3.34%	90	3.44%	89	-2.81%	3.33%	91
Davie	3.34%	91	3.58%	84	-6.78%	3.72%	81
Davidson	3.26%	92	3.47%	88	-5.95%	3.31%	92
Gates	3.17%	93	3.38%	92	-6.10%	3.26%	94
Stokes	3.16%	94	3.36%	93	-6.06%	3.39%	88
Alexander	2.91%	95	3.02%	96	-3.42%	2.75%	99
Onslow	2.86%	96	2.80%	98	1.98%	3.10%	97
Jones	2.80%	97	2.93%	97	-4.42%	2.93%	98
Caswell	2.79%	98	3.07%	95	-9.32%	3.15%	96
Graham	—	—	—	—	—	—	—
Hoke	—	—	—	—	—	3.62%	86




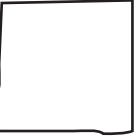

Rankings of N.C. Counties by Combined Property Tax Burden

COUNTY	COMBINED PROPERTY TAX BURDEN AS % RANK	COMBINED PROPERTY TAX BURDEN PER CAPITA RANK	COUNTY	COMBINED PROPERTY TAX BURDEN AS % RANK	COMBINED PROPERTY TAX BURDEN PER CAPITA RANK				
N.C. Median	2.25%	—	\$680.74	—					
Dare	5.19%	1	\$1,970.35	1	Montgomery	2.24%	51	\$590.52	71
Brunswick	3.94%	2	\$1,219.99	5	Polk	2.23%	52	\$895.94	21
Hyde	3.77%	3	\$1,065.66	12	Rutherford	2.22%	53	\$614.87	65
Avery	3.55%	4	\$981.03	14	Edgecombe	2.22%	54	\$643.98	59
Cabarrus	3.25%	5	\$1,146.92	7	Pamlico	2.21%	55	\$778.03	34
Durham	3.24%	6	\$1,255.23	4	Franklin	2.20%	56	\$637.96	60
Currituck	3.16%	7	\$1,103.24	10	Chatham	2.19%	57	\$960.07	16
Mecklenburg	3.11%	8	\$1,406.63	2	Hertford	2.18%	58	\$588.39	75
Tyrrell	3.07%	9	\$775.15	36	Stanly	2.18%	59	\$649.27	54
Watauga	3.05%	10	\$976.22	15	Caldwell	2.16%	60	\$607.29	67
Warren	3.03%	11	\$740.97	40	Johnston	2.15%	61	\$695.69	46
New Hanover	3.02%	12	\$1,107.26	9	Pasquotank	2.14%	62	\$571.43	79
Guilford	2.99%	13	\$1,151.06	6	Granville	2.12%	63	\$588.71	74
Macon	2.96%	14	\$889.24	22	Vance	2.12%	64	\$622.23	63
Orange	2.95%	15	\$1,388.65	3	Lenoir	2.11%	65	\$683.19	48
Carteret	2.92%	16	\$1,102.34	11	Henderson	2.08%	66	\$748.50	38
Jackson	2.87%	17	\$846.42	26	Beaufort	2.08%	67	\$673.63	51
Union	2.85%	18	\$958.95	17	Perquimans	2.06%	68	\$589.89	73
Lee	2.84%	19	\$879.86	24	Randolph	2.02%	69	\$576.36	77
Pender	2.78%	20	\$813.67	30	Surry	2.01%	70	\$599.65	69
Person	2.75%	21	\$826.29	28	Columbus	2.01%	71	\$595.76	70
Cherokee	2.74%	22	\$680.37	50	Yadkin	1.99%	72	\$584.57	76
Yancey	2.72%	23	\$650.34	53	Madison	1.98%	73	\$542.38	81
Buncombe	2.70%	24	\$945.31	18	Nash	1.95%	74	\$646.30	58
Wake	2.70%	25	\$1,126.58	8	Davie	1.92%	75	\$700.43	45
Iredell	2.68%	26	\$882.46	23	Davidson	1.90%	76	\$604.61	68
Transylvania	2.67%	27	\$901.20	20	Washington	1.89%	77	\$606.62	80
Wilson	2.66%	28	\$868.88	25	Duplin	1.88%	78	\$528.70	83
Forsyth	2.64%	29	\$985.43	13	Wilkes	1.87%	79	\$590.33	72
Haywood	2.62%	30	\$819.99	29	Robeson	1.84%	80	\$459.43	93
Gaston	2.57%	31	\$839.69	27	Wayne	1.84%	81	\$576.25	78
Northampton	2.54%	32	\$779.82	33	Sampson	1.83%	82	\$523.67	85
Alleghany	2.52%	33	\$703.19	44	Burke	1.82%	83	\$541.52	82
Catawba	2.47%	34	\$786.61	32	Gates	1.82%	84	\$463.63	90
Bladen	2.47%	35	\$712.03	42	McDowell	1.81%	85	\$460.85	92
Lincoln	2.41%	36	\$794.74	31	Mitchell	1.79%	86	\$465.13	89
Moore	2.40%	37	\$935.12	19	Cleveland	1.78%	87	\$527.85	84
Chowan	2.37%	38	\$751.18	37	Harnett	1.76%	88	\$494.09	88
Clay	2.37%	39	\$648.74	55	Craven	1.75%	89	\$632.33	61
Halifax	2.34%	40	\$647.87	56	Stokes	1.74%	90	\$508.11	87
Richmond	2.33%	41	\$627.46	62	Cumberland	1.67%	91	\$681.11	49
Rowan	2.33%	42	\$712.19	41	Jones	1.60%	92	\$508.97	86
Scotland	2.29%	43	\$616.13	64	Bertie	1.60%	93	\$461.43	91
Camden	2.29%	44	\$775.16	35	Greene	1.53%	94	\$411.13	96
Ashe	2.29%	45	\$646.67	57	Caswell	1.43%	95	\$420.02	95
Pitt	2.26%	46	\$744.34	39	Alexander	1.40%	96	\$409.03	97
Anson	2.26%	47	\$611.67	66	Swain	1.29%	97	\$346.85	98
Martin	2.25%	48	\$690.17	47	Onslow	1.13%	98	\$452.00	94
Rockingham	2.25%	49	\$670.96	52	Graham	<i>Did not submitted AFIR data</i>			
Alamance	2.25%	50	\$707.66	43	Hoke	<i>Did not submitted AFIR data</i>			




COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2009 DATA COUNTY ONLY (RANK)	2008 DATA COUNTY ONLY (RANK)	2009 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Alamance	 <p>2009 Burden: 4.51% 2008 Burden: 4.80% 2007 Burden: 4.81%</p> <p>Change FY08-09: -6.10% Rank: 43 (2009), 35 (2008)</p> <p>Population: 145,995 Per-Capita Income: \$31,501 Rank: 18 (Pop.), 40 (PCI)</p>	<p>County Rev./Income 2.36% (90)</p> <p>County Rev. Per Cap. \$743.64 (81)</p> <p>Property Tax/Income 1.44% (88)</p> <p>Property Tax Per Cap. \$452.27 (82)</p> <p>Sales Tax/Income 0.50% (70)</p> <p>Sales Tax Per Capita \$156.00 (64)</p>	<p>County Rev./Income 2.50% (88)</p> <p>County Rev. Per Cap. \$761.14 (80)</p> <p>Property Tax/Income 1.45% (89)</p> <p>Property Tax Per Cap. \$442.17 (81)</p> <p>Sales Tax/Income 0.62% (66)</p> <p>Sales Tax Per Capita \$188.33 (68)</p>	<p>Alamance 371 (56) Burlington 50,927 (27) Elon 7,319 (78) Gibsonville 5,775 (40) Graham 14,865 (73) Greenlevel 2,467 (179) Haw River 2,052 (112) Mebane 9,848 (33) Ossipee 474 (162) Swepsonville 1,243 (187)</p>
Alexander	 <p>2009 Burden: 2.91% 2008 Burden: 3.02% 2007 Burden: 2.75%</p> <p>Change FY08-09: -3.42% Rank: 95 (2009), 96 (2008)</p> <p>Population: 36,953 Per-Capita Income: \$29,292 Rank: 66 (Pop.), 61 (PCI)</p>	<p>County Rev./Income 2.48% (83)</p> <p>County Rev. Per Cap. \$725.01 (86)</p> <p>Property Tax/Income 1.34% (94)</p> <p>Property Tax Per Cap. \$391.80 (94)</p> <p>Sales Tax/Income 0.57% (45)</p> <p>Sales Tax Per Capita \$166.59 (51)</p>	<p>County Rev./Income 2.60% (82)</p> <p>County Rev. Per Cap. \$746.85 (84)</p> <p>Property Tax/Income 1.33% (94)</p> <p>Property Tax Per Cap. \$381.04 (93)</p> <p>Sales Tax/Income 0.69% (48)</p> <p>Sales Tax Per Capita \$199.06 (53)</p>	<p>Taylorsville 1,932 (109)</p>
Alleghany	 <p>2009 Burden: 4.34% 2008 Burden: 4.59% 2007 Burden: 4.38%</p> <p>Change FY08-09: -5.31% Rank: 49 (2009), 46 (2008)</p> <p>Population: 11,125 Per-Capita Income: \$27,884 Rank: 94 (Pop.), 76 (PCI)</p>	<p>County Rev./Income 3.79% (12)</p> <p>County Rev. Per Cap. \$1,055.41 (25)</p> <p>Property Tax/Income 2.40% (12)</p> <p>Property Tax Per Cap. \$669.19 (31)</p> <p>Sales Tax/Income 0.65% (22)</p> <p>Sales Tax Per Capita \$181.04 (37)</p>	<p>County Rev./Income 4.02% (13)</p> <p>County Rev. Per Cap. \$1,078.40 (22)</p> <p>Property Tax/Income 2.48% (8)</p> <p>Property Tax Per Cap. \$664.94 (24)</p> <p>Sales Tax/Income 0.83% (18)</p> <p>Sales Tax Per Capita \$223.00 (29)</p>	<p>Sparta 1,794 (74)</p>
Anson	 <p>2009 Burden: 4.74% 2008 Burden: 4.82% 2007 Burden: 4.90%</p> <p>Change FY08-09: -1.58% Rank: 27 (2009), 34 (2008)</p> <p>Population: 25,368 Per-Capita Income: \$27,072 Rank: 74 (Pop.), 83 (PCI)</p>	<p>County Rev./Income 2.91% (45)</p> <p>County Rev. Per Cap. \$787.76 (73)</p> <p>Property Tax/Income 1.94% (39)</p> <p>Property Tax Per Cap. \$526.26 (56)</p> <p>Sales Tax/Income 0.49% (72)</p> <p>Sales Tax Per Capita \$133.30 (94)</p>	<p>County Rev./Income 3.04% (48)</p> <p>County Rev. Per Cap. \$795.39 (70)</p> <p>Property Tax/Income 1.96% (34)</p> <p>Property Tax Per Cap. \$511.91 (51)</p> <p>Sales Tax/Income 0.58% (78)</p> <p>Sales Tax Per Capita \$151.06 (95)</p>	<p>Ansonville 612 (169) Lilesville 439 (46) McFarlan 83 (165) Morven 556 (181) Peachland 537 (167) Polkton 2,971 (184) Wadesboro 5,543 (76)</p>
Ashe	 <p>2009 Burden: 3.82% 2008 Burden: 3.99% 2007 Burden: 3.86%</p> <p>Change FY08-09: -4.35% Rank: 71 (2009), 71 (2008)</p> <p>Population: 26,319 Per-Capita Income: \$28,293 Rank: 73 (Pop.), 71 (PCI)</p>	<p>County Rev./Income 3.27% (25)</p> <p>County Rev. Per Cap. \$926.13 (44)</p> <p>Property Tax/Income 2.06% (32)</p> <p>Property Tax Per Cap. \$582.95 (47)</p> <p>Sales Tax/Income 0.74% (15)</p> <p>Sales Tax Per Capita \$209.27 (18)</p>	<p>County Rev./Income 3.42% (24)</p> <p>County Rev. Per Cap. \$925.03 (45)</p> <p>Property Tax/Income 1.95% (35)</p> <p>Property Tax Per Cap. \$526.55 (48)</p> <p>Sales Tax/Income 0.87% (14)</p> <p>Sales Tax Per Capita \$236.17 (17)</p>	<p>Jefferson 1,435 (67) Lansing 150 (—) West Jefferson 1,199 (27)</p>
Avery	 <p>2009 Burden: 5.49% 2008 Burden: 5.88% 2007 Burden: 6.01%</p> <p>Change FY08-09: -6.62% Rank: 8 (2009), 9 (2008)</p> <p>Population: 18,428 Per-Capita Income: \$27,633 Rank: 86 (Pop.), 80 (PCI)</p>	<p>County Rev./Income 4.42% (4)</p> <p>County Rev. Per Cap. \$1,220.76 (11)</p> <p>Property Tax/Income 3.10% (5)</p> <p>Property Tax Per Cap. \$857.32 (8)</p> <p>Sales Tax/Income 0.93% (3)</p> <p>Sales Tax Per Capita \$256.48 (4)</p>	<p>County Rev./Income 4.80% (5)</p> <p>County Rev. Per Cap. \$1,267.78 (8)</p> <p>Property Tax/Income 3.09% (5)</p> <p>Property Tax Per Cap. \$817.58 (7)</p> <p>Sales Tax/Income 1.22% (2)</p> <p>Sales Tax Per Capita \$322.29 (3)</p>	<p>Banner Elk 1,046 (17) Crossnore 284 (36) Elk Park 449 (28) Grandfather Village 82 (45) Newland 696 (16) Sugar Mountain 247 (5)</p>






* Rank within relevant population range.

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2009 DATA COUNTY ONLY (RANK)	2008 DATA COUNTY ONLY (RANK)	2009 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
	2009 Burden: 4.31% 2008 Burden: 4.47% 2007 Burden: 4.70% Change FY08-09: -3.43% Rank: 50 (2009), 51 (2008) Population: 46,590 Per-Capita Income: \$32,399 Rank: 55 (Pop.), 31 (PCI)	County Rev./Income 2.61% (72) County Rev. Per Cap. \$846.72 (56) Property Tax/Income 1.75% (59) Property Tax Per Cap. \$567.66 (49) Sales Tax/Income 0.61% (35) Sales Tax Per Capita \$197.12 (24)	County Rev./Income 2.72% (75) County Rev. Per Cap. \$850.36 (55) Property Tax/Income 1.74% (55) Property Tax Per Cap. \$544.82 (44) Sales Tax/Income 0.72% (42) Sales Tax Per Capita \$224.25 (26)	Aurora 565 (69) Bath 298 (75) Belhaven 1,945 (84) Chocowinity 706 (62) Pantego 171 (59) Washington 10,216 (22) Washington Park 439 (78)
	2009 Burden: 3.35% 2008 Burden: 3.53% 2007 Burden: 3.82% Change FY08-09: -5.13% Rank: 89 (2009), 86 (2008) Population: 20,074 Per-Capita Income: \$28,889 Rank: 82 (Pop.), 66 (PCI)	County Rev./Income 2.44% (87) County Rev. Per Cap. \$704.90 (93) Property Tax/Income 1.48% (85) Property Tax Per Cap. \$428.04 (87) Sales Tax/Income 0.42% (89) Sales Tax Per Capita \$120.64 (97)	County Rev./Income 2.71% (76) County Rev. Per Cap. \$723.90 (91) Property Tax/Income 1.55% (78) Property Tax Per Cap. \$414.15 (86) Sales Tax/Income 0.57% (80) Sales Tax Per Capita \$151.87 (94)	Askeville 166 (182) Aulander 833 (94) Colerain 209 (88) Kelford 249 (184) Lewiston Woodville 557 (142) Powellsville 246 (180) Roxobel 261 (175) Windsor 3,165 (176)
	2009 Burden: 4.79% 2008 Burden: 7.62% 2007 Burden: 7.45% Change FY08-09: -37.09% Rank: 24 (2009), 4 (2008) Population: 32,153 Per-Capita Income: \$28,859 Rank: 69 (Pop.), 67 (PCI)	County Rev./Income 3.62% (15) County Rev. Per Cap. \$1,045.80 (29) Property Tax/Income 2.13% (26) Property Tax Per Cap. \$614.07 (42) Sales Tax/Income 0.60% (36) Sales Tax Per Capita \$172.25 (47)	County Rev./Income 6.41% (3) County Rev. Per Cap. \$1,746.73 (4) Property Tax/Income 2.17% (19) Property Tax Per Cap. \$590.95 (40) Sales Tax/Income 0.74% (36) Sales Tax Per Capita \$201.24 (48)	Bladenboro 1,627 (71) Clarkton 759 (19) Dublin 246 (24) East Arcadia 519 (132) Elizabethtown 3,627 (39) Tar Heel 98 (90) White Lake 582 (12)
	2009 Burden: 7.37% 2008 Burden: 7.82% 2007 Burden: 7.91% Change FY08-09: -5.74% Rank: 3 (2009), 2 (2008) Population: 102,857 Per-Capita Income: \$30,996 Rank: 26 (Pop.), 43 (PCI)	County Rev./Income 4.24% (7) County Rev. Per Cap. \$1,313.52 (5) Property Tax/Income 3.10% (4) Property Tax Per Cap. \$962.01 (5) Sales Tax/Income 0.62% (29) Sales Tax Per Capita \$191.93 (28)	County Rev./Income 4.52% (6) County Rev. Per Cap. \$1,370.38 (5) Property Tax/Income 3.15% (4) Property Tax Per Cap. \$956.56 (4) Sales Tax/Income 0.75% (35) Sales Tax Per Capita \$227.56 (22)	BRUNSWICK COUNTY Bald Head Island 258 (1) Belville 1,432 (56) Boiling Spring Lakes 4,235 (52) Bolivia 174 (35) Calabash 1,444 (46) Carolina Shores 3,012 (55) Caswell Beach 497 (11) Holden Beach 943 (7) Leland 12,623 (31) Navassa 1,918 (54) Northwest 858 (25) Oak Island 8,384 (3) Ocean Isle Beach 512 (3) Sandy Creek 296 (27) Shallotte 1,962 (13) Southport 2,964 (23) St. James 2,853 (47) Sunset Beach 3,396 (15) Varnamtown 596 (34)
	2009 Burden: 4.87% 2008 Burden: 5.08% 2007 Burden: 5.23% Change FY08-09: -4.16% Rank: 22 (2009), 21 (2008) Population: 227,875 Per-Capita Income: \$34,969 Rank: 7 (Pop.), 20 (PCI)	County Rev./Income 3.19% (31) County Rev. Per Cap. \$1,114.66 (17) Property Tax/Income 2.03% (35) Property Tax Per Cap. \$709.29 (26) Sales Tax/Income 0.64% (27) Sales Tax Per Capita \$223.48 (13)	County Rev./Income 3.35% (26) County Rev. Per Cap. \$1,139.37 (17) Property Tax/Income 2.01% (29) Property Tax Per Cap. \$683.92 (20) Sales Tax/Income 0.77% (30) Sales Tax Per Capita \$261.86 (14)	BUNCOMBE COUNTY Asheville 78,313 (3) Biltmore Forest 1,548 (14) Black Mountain 8,597 (25) Montreat 714 (13) Weaverville 3,231 (18) Woodfin 5,992 (54)
	2009 Burden: 3.57% 2008 Burden: 3.64% 2007 Burden: 3.52% Change FY08-09: -1.97% Rank: 79 (2009), 82 (2008) Population: 89,259 Per-Capita Income: \$29,684 Rank: 31 (Pop.), 55 (PCI)	County Rev./Income 2.18% (95) County Rev. Per Cap. \$648.11 (97) Property Tax/Income 1.43% (89) Property Tax Per Cap. \$423.49 (89) Sales Tax/Income 0.25% (99) Sales Tax Per Capita \$72.73 (99)	County Rev./Income 2.29% (96) County Rev. Per Cap. \$655.54 (97) Property Tax/Income 1.42% (91) Property Tax Per Cap. \$406.97 (88) Sales Tax/Income 0.34% (98) Sales Tax Per Capita \$97.77 (98)	Connelly Springs 1,894 (193) Drexel 1,923 (177) Glen Alpine 1,256 (178) Hildebran 1,768 (181) Morganton 17,120 (56) Rhodhiss 902 (154) Rutherford College 1,305 (129) Valdese 4,586 (117)



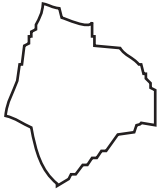

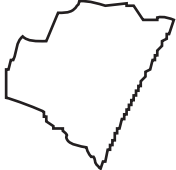

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2009 DATA COUNTY ONLY (RANK)	2008 DATA COUNTY ONLY (RANK)	2009 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
	2009 Burden: 5.28% 2008 Burden: 5.12% 2007 Burden: 5.22% Change FY08-09: 3.15% Rank: 12 (2009), 19 (2008) Population: 170,406 Per-Capita Income: \$35,280 Rank: 12 (Pop.), 18 (PCI)	County Rev./Income 3.04% (35) County Rev. Per Cap. \$1,071.13 (20) Property Tax/Income 2.21% (22) Property Tax Per Cap. \$779.36 (16) Sales Tax/Income 0.51% (61) Sales Tax Per Capita \$181.68 (36)	County Rev./Income 2.83% (66) County Rev. Per Cap. \$992.36 (34) Property Tax/Income 1.77% (52) Property Tax Per Cap. \$620.88 (32) Sales Tax/Income 0.63% (63) Sales Tax Per Capita \$220.29 (32)	Concord 79,264 (14) Harrisburg 6,179 (18) Kannapolis 44,102 (25) Midland 3,255 (73) Mount Pleasant 1,548 (43)
	2009 Burden: 4.14% 2008 Burden: 4.15% 2007 Burden: 3.99% Change FY08-09: -0.36% Rank: 59 (2009), 67 (2008) Population: 80,020 Per-Capita Income: \$28,127 Rank: 33 (Pop.), 73 (PCI)	County Rev./Income 2.65% (71) County Rev. Per Cap. \$744.85 (80) Property Tax/Income 1.70% (66) Property Tax Per Cap. \$478.61 (72) Sales Tax/Income 0.54% (55) Sales Tax Per Capita \$152.06 (69)	County Rev./Income 2.70% (78) County Rev. Per Cap. \$733.89 (89) Property Tax/Income 1.64% (68) Property Tax Per Cap. \$446.81 (79) Sales Tax/Income 0.64% (61) Sales Tax Per Capita \$173.37 (81)	Cahaj's Mountain 2,879 (189) Cedar Rock 325 (156) Gamewell 3,878 (191) Granite Falls 4,979 (148) Hudson 3,139 (136) Lenoir 19,064 (55) Sawmills 5,114 (91)
	2009 Burden: 3.74% 2008 Burden: 4.11% 2007 Burden: 3.34% Change FY08-09: -8.93% Rank: 72 (2009), 68 (2008) Population: 9,730 Per-Capita Income: \$33,881 Rank: 97 (Pop.), 22 (PCI)	County Rev./Income 3.38% (21) County Rev. Per Cap. \$1,146.16 (15) Property Tax/Income 2.29% (19) Property Tax Per Cap. \$775.16 (17) Sales Tax/Income 0.39% (94) Sales Tax Per Capita \$131.50 (95)	County Rev./Income 3.72% (17) County Rev. Per Cap. \$1,204.67 (12) Property Tax/Income 2.44% (11) Property Tax Per Cap. \$788.80 (9) Sales Tax/Income 0.51% (91) Sales Tax Per Capita \$165.05 (88)	No incorporated municipalities.
	2009 Burden: 4.97% 2008 Burden: 5.41% 2007 Burden: 5.31% Change FY08-09: -8.15% Rank: 17 (2009), 13 (2008) Population: 63,520 Per-Capita Income: \$37,796 Rank: 40 (Pop.), 12 (PCI)	County Rev./Income 3.08% (33) County Rev. Per Cap. \$1,164.40 (14) Property Tax/Income 2.07% (31) Property Tax Per Cap. \$781.86 (15) Sales Tax/Income 0.59% (38) Sales Tax Per Capita \$223.71 (12)	County Rev./Income 3.39% (25) County Rev. Per Cap. \$1,204.48 (13) Property Tax/Income 2.12% (22) Property Tax Per Cap. \$754.97 (11) Sales Tax/Income 0.76% (31) Sales Tax Per Capita \$271.79 (11)	Atlantic Beach 1,800 (5) Beaufort 3,984 (25) Bogue 660 (101) Cape Carteret 1,461 (40) Cedar Point 876 (—) Emerald Isle 3,887 (12) Indian Beach 88 (2) Morehead City 8,763 (7) Newport 4,154 (57) Peletier 542 (102) Pine Knoll Shores 1,605 (11)
		2009 Burden: 2.79% 2008 Burden: 3.07% 2007 Burden: 3.15% Change FY08-09: -9.32% Rank: 98 (2009), 95 (2008) Population: 23,422 Per-Capita Income: \$29,314 Rank: 78 (Pop.), 60 (PCI)	County Rev./Income 2.51% (80) County Rev. Per Cap. \$734.80 (84) Property Tax/Income 1.38% (93) Property Tax Per Cap. \$405.08 (93) Sales Tax/Income 0.49% (73) Sales Tax Per Capita \$143.19 (82)	County Rev./Income 2.73% (73) County Rev. Per Cap. \$750.61 (83) Property Tax/Income 1.39% (92) Property Tax Per Cap. \$382.02 (92) Sales Tax/Income 0.61% (67) Sales Tax Per Capita \$168.46 (85)
	2009 Burden: 4.74% 2008 Burden: 4.99% 2007 Burden: 4.76% Change FY08-09: -4.92% Rank: 26 (2009), 24 (2008) Population: 154,941 Per-Capita Income: \$31,823 Rank: 16 (Pop.), 35 (PCI)	County Rev./Income 2.81% (56) County Rev. Per Cap. \$894.73 (49) Property Tax/Income 1.70% (65) Property Tax Per Cap. \$542.50 (50) Sales Tax/Income 0.55% (49) Sales Tax Per Capita \$175.94 (43)	County Rev./Income 3.07% (44) County Rev. Per Cap. \$956.14 (39) Property Tax/Income 1.67% (64) Property Tax Per Cap. \$521.61 (49) Sales Tax/Income 0.72% (39) Sales Tax Per Capita \$225.79 (23)	Brookford 436 (50) Catawba 747 (23) Claremont 1,114 (16) Conover 8,016 (36) Hickory 40,761 (15) Long View 4,963 (115) Maiden 3,433 (65) Newton 13,670 (49)




* Rank within relevant population range.

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2009 DATA COUNTY ONLY (RANK)	2008 DATA COUNTY ONLY (RANK)	2009 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*	
	2009 Burden: 3.51% 2008 Burden: 3.58% 2007 Burden: 3.69% Change FY08-09: -1.99% Rank: 83 (2009), 85 (2008) Population: 60,881 Per-Capita Income: \$43,894 Rank: 41 (Pop.), 3 (PCI)	County Rev./Income 2.77% (62) County Rev. Per Cap. \$1,218.05 (12) Property Tax/Income 2.07% (30) Property Tax Per Cap. \$908.06 (7) Sales Tax/Income 0.37% (95) Sales Tax Per Capita \$163.45 (56)	County Rev./Income 2.80% (68) County Rev. Per Cap. \$1,203.11 (14) Property Tax/Income 1.89% (38) Property Tax Per Cap. \$809.03 (8) Sales Tax/Income 0.48% (94) Sales Tax Per Capita \$205.77 (44)	Goldston 355 (47) Pittsboro 2,536 (28) Siler City 8,522 (35)	
	2009 Burden: 5.02% 2008 Burden: 5.12% 2007 Burden: 5.29% Change FY08-09: -2.03% Rank: 16 (2009), 18 (2008) Population: 27,128 Per-Capita Income: \$24,804 Rank: 72 (Pop.), 98 (PCI)	County Rev./Income 4.29% (6) County Rev. Per Cap. \$1,063.73 (22) Property Tax/Income 2.53% (11) Property Tax Per Cap. \$626.67 (40) Sales Tax/Income 0.88% (5) Sales Tax Per Capita \$218.71 (14)	County Rev./Income 4.31% (8) County Rev. Per Cap. \$1,022.94 (30) Property Tax/Income 2.30% (17) Property Tax Per Cap. \$545.85 (43) Sales Tax/Income 1.10% (3) Sales Tax Per Capita \$261.94 (13)	Andrews 1,920 (63) Murphy 1,632 (26)	
	2009 Burden: 4.81% 2008 Burden: 4.86% 2007 Burden: 4.85% Change FY08-09: -1.03% Rank: 23 (2009), 30 (2008) Population: 14,687 Per-Capita Income: \$31,635 Rank: 88 (Pop.), 38 (PCI)	County Rev./Income 3.49% (18) County Rev. Per Cap. \$1,102.61 (18) Property Tax/Income 2.07% (29) Property Tax Per Cap. \$655.90 (33) Sales Tax/Income 0.59% (37) Sales Tax Per Capita \$187.66 (33)	County Rev./Income 3.45% (22) County Rev. Per Cap. \$1,065.04 (25) Property Tax/Income 1.76% (54) Property Tax Per Cap. \$543.50 (45) Sales Tax/Income 0.72% (40) Sales Tax Per Capita \$223.73 (27)	Edenton 5,143 (32)	
	2009 Burden: 4.04% 2008 Burden: 4.29% 2007 Burden: 4.12% Change FY08-09: -5.83% Rank: 65 (2009), 57 (2008) Population: 10,458 Per-Capita Income: \$27,360 Rank: 95 (Pop.), 82 (PCI)	County Rev./Income 3.85% (11) County Rev. Per Cap. \$1,052.72 (26) Property Tax/Income 2.34% (16) Property Tax Per Cap. \$640.29 (37) Sales Tax/Income 0.83% (9) Sales Tax Per Capita \$228.43 (9)	County Rev./Income 4.08% (11) County Rev. Per Cap. \$1,084.32 (20) Property Tax/Income 2.34% (14) Property Tax Per Cap. \$621.08 (31) Sales Tax/Income 1.03% (5) Sales Tax Per Capita \$274.40 (9)	Hayesville 511 (82)	
	2009 Burden: 3.51% 2008 Burden: 3.62% 2007 Burden: 3.72% Change FY08-09: -2.97% Rank: 82 (2009), 83 (2008) Population: 97,936 Per-Capita Income: \$29,609 Rank: 27 (Pop.), 56 (PCI)	County Rev./Income 2.44% (86) County Rev. Per Cap. \$722.71 (87) Property Tax/Income 1.41% (91) Property Tax Per Cap. \$416.86 (90) Sales Tax/Income 0.45% (81) Sales Tax Per Capita \$134.01 (93)	County Rev./Income 2.49% (89) County Rev. Per Cap. \$708.12 (92) Property Tax/Income 1.35% (93) Property Tax Per Cap. \$383.12 (91) Sales Tax/Income 0.56% (83) Sales Tax Per Capita \$159.95 (90)	CLEVELAND COUNTY Belwood 1,044 (194) Boiling Springs 4,268 (—) Casar 304 (202) Earl 234 (196) Fallston 619 (199) Grover 696 (161) Kings Mountain 10,757 (75) Kingstown 820 (—) Lattimore 457 (197) Lawndale 638 (194) Mooresboro 316 (203) Patterson Springs 602 (204) Polkville 542 (200) Shelby 20,808 (72) Waco 328 (198)	
	2009 Burden: 3.70% 2008 Burden: 3.93% 2007 Burden: 3.92% Change FY08-09: -5.78% Rank: 74 (2009), 73 (2008) Population: 54,758 Per-Capita Income: \$29,688 Rank: 49 (Pop.), 54 (PCI)	County Rev./Income 2.78% (60) County Rev. Per Cap. \$825.21 (60) Property Tax/Income 1.77% (53) Property Tax Per Cap. \$526.55 (55) Sales Tax/Income 0.47% (76) Sales Tax Per Capita \$138.51 (89)	County Rev./Income 3.04% (49) County Rev. Per Cap. \$854.34 (54) Property Tax/Income 1.80% (46) Property Tax Per Cap. \$506.70 (54) Sales Tax/Income 0.65% (58) Sales Tax Per Capita \$182.29 (74)	Boardman 195 (173) Bolton 482 (53) Brunswick 1,087 (—) Cerro Gordo 242 (141) Chadbour 2,117 (113) Fair Bluff 1,218 (—) Lake Waccamaw 1,283 (99) Sandyfield 347 (140) Tabor City 2,623 (70) Whiteville 5,118 (34)	







COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2009 DATA COUNTY ONLY (RANK)	2008 DATA COUNTY ONLY (RANK)	2009 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
	2009 Burden: 4.02% 2008 Burden: 4.19% 2007 Burden: 4.42% Change FY08-09: -4.08% Rank: 66 (2009), 66 (2008) Population: 97,757 Per-Capita Income: \$36,121 Rank: 28 (Pop.), 16 (PCI)	County Rev./Income 2.29% (92) County Rev. Per Cap. \$827.69 (58) Property Tax/Income 1.25% (95) Property Tax Per Cap. \$449.83 (83) Sales Tax/Income 0.48% (75) Sales Tax Per Capita \$171.82 (48)	County Rev./Income 2.44% (92) County Rev. Per Cap. \$840.98 (58) Property Tax/Income 1.26% (96) Property Tax Per Cap. \$432.66 (83) Sales Tax/Income 0.60% (74) Sales Tax Per Capita \$204.90 (45)	Bridgeton 311 (22) Cove City 412 (186) Dover 451 (160) Havelock 22,808 (83) New Bern 26,153 (23) River Bend 3,110 (161) Trent Woods 4,410 (151) Vanceboro 907 (103)
	2009 Burden: 3.41% 2008 Burden: 3.68% 2007 Burden: 4.08% Change FY08-09: -7.20% Rank: 86 (2009), 80 (2008) Population: 316,914 Per-Capita Income: \$40,791 Rank: 5 (Pop.), 5 (PCI)	County Rev./Income 1.97% (97) County Rev. Per Cap. \$803.37 (69) Property Tax/Income 1.19% (96) Property Tax Per Cap. \$484.93 (70) Sales Tax/Income 0.35% (96) Sales Tax Per Capita \$144.13 (80)	County Rev./Income 2.18% (97) County Rev. Per Cap. \$812.24 (65) Property Tax/Income 1.29% (95) Property Tax Per Cap. \$480.16 (63) Sales Tax/Income 0.47% (95) Sales Tax Per Capita \$174.60 (78)	Eastover 3,744 (174) Falcon 328 (157) Fayetteville 181,481 (30) Godwin 124 (—) Hope Mills 13,496 (71) Linden 142 (143) Spring Lake 8,450 (61) Stedman 828 (111) Wade 605 (138)
	2009 Burden: 6.77% 2008 Burden: 7.02% 2007 Burden: 7.49% Change FY08-09: -3.52% Rank: 4 (2009), 5 (2008) Population: 23,773 Per-Capita Income: \$34,939 Rank: 76 (Pop.), 21 (PCI)	County Rev./Income 6.05% (3) County Rev. Per Cap. \$2,114.07 (2) Property Tax/Income 3.16% (3) Property Tax Per Cap. \$1,103.24 (2) Sales Tax/Income 0.90% (4) Sales Tax Per Capita \$314.49 (3)	County Rev./Income 6.33% (4) County Rev. Per Cap. \$2,122.59 (2) Property Tax/Income 3.21% (3) Property Tax Per Cap. \$1,074.56 (2) Sales Tax/Income 1.01% (7) Sales Tax Per Capita \$339.83 (2)	No incorporated municipalities.
	2009 Burden: 10.66% 2008 Burden: 11.04% 2007 Burden: 11.26% Change FY08-09: -3.40% Rank: 1 (2009), 1 (2008) Population: 33,955 Per-Capita Income: \$37,934 Rank: 68 (Pop.), 11 (PCI)	County Rev./Income 6.61% (1) County Rev. Per Cap. \$2,508.15 (1) Property Tax/Income 3.80% (1) Property Tax Per Cap. \$1,440.49 (1) Sales Tax/Income 1.22% (1) Sales Tax Per Capita \$462.17 (1)	County Rev./Income 6.89% (1) County Rev. Per Cap. \$2,541.61 (1) Property Tax/Income 3.77% (1) Property Tax Per Cap. \$1,390.36 (1) Sales Tax/Income 1.42% (1) Sales Tax Per Capita \$525.06 (1)	Duck 499 (4) Kill Devil Hills 6,800 (1) Kitty Hawk 3,432 (8) Manteo 1,043 (2) Nags Head 3,092 (1) Southern Shores 2,584 (10)
		2009 Burden: 3.26% 2008 Burden: 3.47% 2007 Burden: 3.31% Change FY08-09: -5.95% Rank: 92 (2009), 88 (2008) Population: 158,866 Per-Capita Income: \$31,742 Rank: 14 (Pop.), 37 (PCI)	County Rev./Income 2.24% (94) County Rev. Per Cap. \$709.68 (91) Property Tax/Income 1.50% (84) Property Tax Per Cap. \$474.89 (74) Sales Tax/Income 0.43% (87) Sales Tax Per Capita \$137.05 (91)	County Rev./Income 2.39% (93) County Rev. Per Cap. \$728.76 (90) Property Tax/Income 1.52% (81) Property Tax Per Cap. \$462.98 (67) Sales Tax/Income 0.56% (82) Sales Tax Per Capita \$172.23 (83)
	2009 Burden: 3.34% 2008 Burden: 3.58% 2007 Burden: 3.72% Change FY08-09: -6.78% Rank: 91 (2009), 84 (2008) Population: 40,970 Per-Capita Income: \$36,438 Rank: 61 (Pop.), 15 (PCI)	County Rev./Income 2.59% (75) County Rev. Per Cap. \$945.12 (40) Property Tax/Income 1.74% (61) Property Tax Per Cap. \$633.17 (39) Sales Tax/Income 0.44% (84) Sales Tax Per Capita \$160.84 (60)	County Rev./Income 2.76% (72) County Rev. Per Cap. \$978.72 (37) Property Tax/Income 1.73% (57) Property Tax Per Cap. \$612.31 (37) Sales Tax/Income 0.53% (89) Sales Tax Per Capita \$189.02 (65)	Bermuda Run 1,537 (49) Cooleemee 971 (72) Mocksville 4,592 (66)



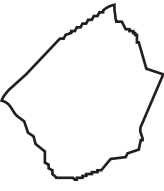

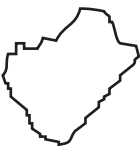

* Rank within relevant population range.

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2009 DATA COUNTY ONLY (RANK)	2008 DATA COUNTY ONLY (RANK)	2009 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Duplin	 <p>2009 Burden: 3.87% 2008 Burden: 4.23% 2007 Burden: 4.35%</p> <p>Change FY08-09: -8.59% Rank: 69 (2009), 62 (2008)</p> <p>Population: 53,431 Per-Capita Income: \$28,088 Rank: 50 (Pop.), 74 (PCI)</p>	<p>County Rev./Income 2.90% (47)</p> <p>County Rev. Per Cap. \$815.67 (63)</p> <p>Property Tax/Income 1.70% (67)</p> <p>Property Tax Per Cap. \$477.01 (73)</p> <p>Sales Tax/Income 0.54% (54)</p> <p>Sales Tax Per Capita \$151.94 (70)</p>	<p>County Rev./Income 3.05% (45)</p> <p>County Rev. Per Cap. \$829.05 (61)</p> <p>Property Tax/Income 1.68% (63)</p> <p>Property Tax Per Cap. \$455.54 (72)</p> <p>Sales Tax/Income 0.67% (52)</p> <p>Sales Tax Per Capita \$182.12 (75)</p>	<p>Beulaville 1,091 (88) Calypso 446 (108) Faison 780 (55) Greenevers 591 (—) Kenansville 1,247 (142) Magnolia 1,010 (152) Rose Hill 1,396 (104) Teachey 417 (112) Wallace 3,579 (78) Warsaw 3,228 (—)</p>
Durham	 <p>2009 Burden: 5.50% 2008 Burden: 5.59% 2007 Burden: 5.74%</p> <p>Change FY08-09: -1.76% Rank: 7 (2009), 11 (2008)</p> <p>Population: 260,420 Per-Capita Income: \$38,795 Rank: 6 (Pop.), 9 (PCI)</p>	<p>County Rev./Income 2.74% (64)</p> <p>County Rev. Per Cap. \$1,062.90 (23)</p> <p>Property Tax/Income 2.07% (28)</p> <p>Property Tax Per Cap. \$804.68 (11)</p> <p>Sales Tax/Income 0.47% (77)</p> <p>Sales Tax Per Capita \$180.89 (38)</p>	<p>County Rev./Income 2.84% (63)</p> <p>County Rev. Per Cap. \$1,086.29 (19)</p> <p>Property Tax/Income 2.05% (26)</p> <p>Property Tax Per Cap. \$783.31 (10)</p> <p>Sales Tax/Income 0.56% (81)</p> <p>Sales Tax Per Capita \$215.97 (37)</p>	<p>Durham 228,480 (6)</p>
Edgecombe	 <p>2009 Burden: 4.94% 2008 Burden: 5.05% 2007 Burden: 5.28%</p> <p>Change FY08-09: -2.21% Rank: 20 (2009), 22 (2008)</p> <p>Population: 51,800 Per-Capita Income: \$29,052 Rank: 52 (Pop.), 64 (PCI)</p>	<p>County Rev./Income 2.70% (67)</p> <p>County Rev. Per Cap. \$784.74 (75)</p> <p>Property Tax/Income 1.60% (76)</p> <p>Property Tax Per Cap. \$464.41 (78)</p> <p>Sales Tax/Income 0.43% (88)</p> <p>Sales Tax Per Capita \$124.82 (96)</p>	<p>County Rev./Income 2.90% (58)</p> <p>County Rev. Per Cap. \$804.02 (67)</p> <p>Property Tax/Income 1.64% (67)</p> <p>Property Tax Per Cap. \$455.39 (73)</p> <p>Sales Tax/Income 0.55% (87)</p> <p>Sales Tax Per Capita \$152.34 (93)</p>	<p>Conetoe 343 (179) Leggett 64 (166) MacClesfield 406 (110) Pinetops 1,277 (162) Princetonville 2,368 (167) Speed 60 (144) Tarboro 10,383 (50) Whitakers 758 (—)</p>
Forsyth	 <p>2009 Burden: 4.54% 2008 Burden: 4.85% 2007 Burden: 4.80%</p> <p>Change FY08-09: -6.26% Rank: 40 (2009), 32 (2008)</p> <p>Population: 343,704 Per-Capita Income: \$37,278 Rank: 4 (Pop.), 13 (PCI)</p>	<p>County Rev./Income 2.47% (84)</p> <p>County Rev. Per Cap. \$922.06 (46)</p> <p>Property Tax/Income 1.74% (60)</p> <p>Property Tax Per Cap. \$648.62 (35)</p> <p>Sales Tax/Income 0.44% (85)</p> <p>Sales Tax Per Capita \$164.04 (53)</p>	<p>County Rev./Income 2.60% (83)</p> <p>County Rev. Per Cap. \$949.93 (40)</p> <p>Property Tax/Income 1.73% (58)</p> <p>Property Tax Per Cap. \$631.53 (29)</p> <p>Sales Tax/Income 0.58% (77)</p> <p>Sales Tax Per Capita \$212.93 (38)</p>	<p>Bethania 387 (71) Clemmons 18,161 (88) Kernersville 22,368 (23) Lewisville 13,604 (82) Rural Hall 2,802 (131) Tobaccoville 2,686 (180) Walkertown 4,871 (164) Winston-Salem 228,362 (21)</p>
Franklin	 <p>2009 Burden: 4.08% 2008 Burden: 4.21% 2007 Burden: 4.34%</p> <p>Change FY08-09: -3.16% Rank: 62 (2009), 64 (2008)</p> <p>Population: 57,923 Per-Capita Income: \$29,040 Rank: 43 (Pop.), 65 (PCI)</p>	<p>County Rev./Income 3.23% (30)</p> <p>County Rev. Per Cap. \$937.68 (42)</p> <p>Property Tax/Income 2.05% (33)</p> <p>Property Tax Per Cap. \$593.92 (45)</p> <p>Sales Tax/Income 0.57% (46)</p> <p>Sales Tax Per Capita \$164.32 (52)</p>	<p>County Rev./Income 3.28% (28)</p> <p>County Rev. Per Cap. \$942.10 (43)</p> <p>Property Tax/Income 1.98% (32)</p> <p>Property Tax Per Cap. \$567.99 (42)</p> <p>Sales Tax/Income 0.68% (50)</p> <p>Sales Tax Per Capita \$194.79 (60)</p>	<p>Bunn 401 (—) Centerville 109 (—) Franklinton 2,497 (97) Louisburg 3,608 (69) Youngsville 1,211 (45)</p>
Gaston	 <p>2009 Burden: 4.64% 2008 Burden: 4.73% 2007 Burden: 4.85%</p> <p>Change FY08-09: -2.02% Rank: 34 (2009), 39 (2008)</p> <p>Population: 204,971 Per-Capita Income: \$32,727 Rank: 8 (Pop.), 29 (PCI)</p>	<p>County Rev./Income 2.78% (61)</p> <p>County Rev. Per Cap. \$909.65 (47)</p> <p>Property Tax/Income 1.87% (43)</p> <p>Property Tax Per Cap. \$612.08 (43)</p> <p>Sales Tax/Income 0.45% (82)</p> <p>Sales Tax Per Capita \$146.89 (78)</p>	<p>County Rev./Income 2.97% (55)</p> <p>County Rev. Per Cap. \$949.38 (41)</p> <p>Property Tax/Income 1.87% (42)</p> <p>Property Tax Per Cap. \$599.77 (39)</p> <p>Sales Tax/Income 0.60% (71)</p> <p>Sales Tax Per Capita \$192.47 (61)</p>	<p>Belmont 10,264 (48) Bessemer City 5,597 (70) Cherryville 5,767 (59) Cramerton 3,472 (64) Dallas 4,005 (133) Gastonia 74,518 (26) High Shoals 802 (128) Lowell 2,758 (94) McAdenville 605 (43) Mount Holly 11,387 (42) Ranlo 3,320 (157) Spencer Mountain 52 (—) Stanley 3,256 (76)</p>







COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2009 DATA COUNTY ONLY (RANK)	2008 DATA COUNTY ONLY (RANK)	2009 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
	2009 Burden: 3.17% 2008 Burden: 3.38% 2007 Burden: 3.26% Change FY08-09: -6.10% Rank: 93 (2009), 92 (2008) Population: 11,836 Per-Capita Income: \$25,525 Rank: 93 (Pop.), 94 (PCI)	County Rev./Income 2.85% (53) County Rev. Per Cap. \$727.92 (85) Property Tax/Income 1.82% (49) Property Tax Per Cap. \$463.63 (79) Sales Tax/Income 0.57% (44) Sales Tax Per Capita \$146.45 (79)	County Rev./Income 3.11% (40) County Rev. Per Cap. \$743.32 (85) Property Tax/Income 1.88% (39) Property Tax Per Cap. \$449.76 (76) Sales Tax/Income 0.72% (38) Sales Tax Per Capita \$173.14 (82)	Gatesville 297 (—)
	2009 Burden: — 2008 Burden: — 2007 Burden: — Change FY08-09: — Rank: — (2009), — (2008) Population: 8,087 Per-Capita Income: \$26,794 Rank: 98 (Pop.), 89 (PCI)	<i>Data not available</i> Graham County had not submitted the AFIR report for FY 2009 that was due on Oct. 31, 2009 except for sales tax information. Sales Tax/Income 0.77% (13) Sales Tax Per Capita \$205.29 (21)	<i>Data not available</i> Graham County had not submitted the AFIR report for FY 2008 that was due to the State Treasurer's office on Oct. 31, 2008.	Robbinsville 738 (—) Santeetlah 71 (—)
	2009 Burden: 3.74% 2008 Burden: 4.04% 2007 Burden: 3.99% Change FY08-09: -7.47% Rank: 73 (2009), 69 (2008) Population: 56,250 Per-Capita Income: \$27,761 Rank: 47 (Pop.), 77 (PCI)	County Rev./Income 2.59% (74) County Rev. Per Cap. \$720.10 (88) Property Tax/Income 1.75% (58) Property Tax Per Cap. \$486.48 (68) Sales Tax/Income 0.49% (71) Sales Tax Per Capita \$137.11 (90)	County Rev./Income 2.78% (70) County Rev. Per Cap. \$735.91 (88) Property Tax/Income 1.79% (49) Property Tax Per Cap. \$473.34 (65) Sales Tax/Income 0.60% (72) Sales Tax Per Capita \$159.17 (92)	Butner 6,344 (84) Creedmoor 3,283 (75) Oxford 9,426 (67) Stem 381 (146) Stovall 397 (119)
	2009 Burden: 3.37% 2008 Burden: 3.41% 2007 Burden: 3.25% Change FY08-09: -0.98% Rank: 88 (2009), 91 (2008) Population: 21,205 Per-Capita Income: \$26,931 Rank: 79 (Pop.), 86 (PCI)	County Rev./Income 2.52% (79) County Rev. Per Cap. \$678.63 (94) Property Tax/Income 1.45% (86) Property Tax Per Cap. \$390.36 (95) Sales Tax/Income 0.53% (59) Sales Tax Per Capita \$141.81 (83)	County Rev./Income 2.68% (80) County Rev. Per Cap. \$676.63 (95) Property Tax/Income 1.44% (90) Property Tax Per Cap. \$362.84 (95) Sales Tax/Income 0.66% (55) Sales Tax Per Capita \$167.59 (86)	Hookerton 485 (158) Snow Hill 1,618 (173) Walstonburg 231 (147)
	2009 Burden: 5.14% 2008 Burden: 5.24% 2007 Burden: 5.23% Change FY08-09: -1.89% Rank: 14 (2009), 17 (2008) Population: 468,344 Per-Capita Income: \$38,534 Rank: 3 (Pop.), 10 (PCI)	County Rev./Income 2.52% (78) County Rev. Per Cap. \$971.74 (36) Property Tax/Income 1.86% (47) Property Tax Per Cap. \$714.96 (24) Sales Tax/Income 0.40% (91) Sales Tax Per Capita \$155.66 (65)	County Rev./Income 2.51% (86) County Rev. Per Cap. \$943.41 (42) Property Tax/Income 1.74% (56) Property Tax Per Cap. \$652.54 (26) Sales Tax/Income 0.50% (93) Sales Tax Per Capita \$187.60 (69)	Greensboro 263,268 (10) High Point 100,645 (13) Jamestown 3,386 (41) Oak Ridge 4,849 (166) Pleasant Garden 5,281 (90) Sedalia 674 (137) Stokesdale 3,813 (182) Summerfield 7,906 (89) Whitsett 758 (170)
	2009 Burden: 4.55% 2008 Burden: 4.92% 2007 Burden: 4.93% Change FY08-09: -7.51% Rank: 39 (2009), 28 (2008) Population: 55,217 Per-Capita Income: \$27,658 Rank: 48 (Pop.), 79 (PCI)	County Rev./Income 2.96% (41) County Rev. Per Cap. \$818.91 (62) Property Tax/Income 1.76% (56) Property Tax Per Cap. \$487.74 (67) Sales Tax/Income 0.59% (39) Sales Tax Per Capita \$163.31 (57)	County Rev./Income 3.27% (29) County Rev. Per Cap. \$825.85 (62) Property Tax/Income 1.87% (43) Property Tax Per Cap. \$472.35 (66) Sales Tax/Income 0.78% (29) Sales Tax Per Capita \$197.62 (55)	Enfield 2,250 (147) Halifax 332 (120) Hobgood 384 (134) Littleton 668 (79) Roanoke Rapids 16,552 (53) Scotland Neck 2,195 (122) Weldon 1,718 (72)


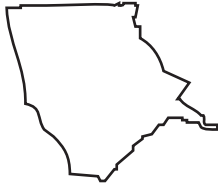
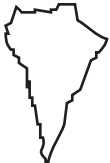
* Rank within relevant population range.

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2009 DATA COUNTY ONLY (RANK)	2008 DATA COUNTY ONLY (RANK)	2009 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Harnett	 <p>2009 Burden: 4.88% 2008 Burden: 4.66% 2007 Burden: 5.06%</p> <p>Change FY08-09: 4.71% Rank: 21 (2009), 42 (2008)</p> <p>Population: 109,637 Per-Capita Income: \$28,015 Rank: 24 (Pop.), 75 (PCI)</p>	<p>County Rev./Income 3.58% (16)</p> <p>County Rev. Per Cap. \$1,002.24 (33)</p> <p>Property Tax/Income 1.53% (81)</p> <p>Property Tax Per Cap. \$427.44 (88)</p> <p>Sales Tax/Income 0.54% (56)</p> <p>Sales Tax Per Capita \$150.57 (72)</p>	<p>County Rev./Income 3.16% (37)</p> <p>County Rev. Per Cap. \$860.18 (53)</p> <p>Property Tax/Income 1.51% (84)</p> <p>Property Tax Per Cap. \$409.80 (87)</p> <p>Sales Tax/Income 0.70% (44)</p> <p>Sales Tax Per Capita \$190.48 (63)</p>	<p>Angier 4,349 (85) Coats 2,126 (95) Dunn 10,221 (39) Erwin 4,955 (98) Lillington 3,248 (68)</p>
Haywood	 <p>2009 Burden: 4.62% 2008 Burden: 4.75% 2007 Burden: 4.79%</p> <p>Change FY08-09: -2.60% Rank: 35 (2009), 38 (2008)</p> <p>Population: 57,108 Per-Capita Income: \$31,336 Rank: 46 (Pop.), 42 (PCI)</p>	<p>County Rev./Income 3.26% (28)</p> <p>County Rev. Per Cap. \$1,021.11 (32)</p> <p>Property Tax/Income 2.14% (25)</p> <p>Property Tax Per Cap. \$669.72 (30)</p> <p>Sales Tax/Income 0.61% (33)</p> <p>Sales Tax Per Capita \$191.59 (29)</p>	<p>County Rev./Income 3.46% (21)</p> <p>County Rev. Per Cap. \$1,046.31 (26)</p> <p>Property Tax/Income 2.12% (20)</p> <p>Property Tax Per Cap. \$642.47 (28)</p> <p>Sales Tax/Income 0.79% (27)</p> <p>Sales Tax Per Capita \$238.51 (16)</p>	<p>Canton 4,063 (38) Clyde 1,377 (42) Maggie Valley 1,308 (19) Waynesville 9,957 (11)</p>
Henderson	 <p>2009 Burden: 3.62% 2008 Burden: 3.94% 2007 Burden: 3.99%</p> <p>Change FY08-09: -8.16% Rank: 78 (2009), 72 (2008)</p> <p>Population: 103,836 Per-Capita Income: \$35,901 Rank: 25 (Pop.), 17 (PCI)</p>	<p>County Rev./Income 2.78% (59)</p> <p>County Rev. Per Cap. \$998.32 (34)</p> <p>Property Tax/Income 1.77% (55)</p> <p>Property Tax Per Cap. \$635.80 (38)</p> <p>Sales Tax/Income 0.55% (48)</p> <p>Sales Tax Per Capita \$199.11 (23)</p>	<p>County Rev./Income 2.99% (53)</p> <p>County Rev. Per Cap. \$1,041.14 (27)</p> <p>Property Tax/Income 1.78% (51)</p> <p>Property Tax Per Cap. \$619.04 (33)</p> <p>Sales Tax/Income 0.64% (60)</p> <p>Sales Tax Per Capita \$223.48 (28)</p>	<p>Flat Rock 3,261 (137) Fletcher 6,427 (43) Hendersonville 12,993 (24) Laurel Park 2,270 (59) Mills River 6,442 (80)</p>
Hertford	 <p>2009 Burden: 4.51% 2008 Burden: 4.84% 2007 Burden: 4.67%</p> <p>Change FY08-09: -6.75% Rank: 42 (2009), 33 (2008)</p> <p>Population: 23,764 Per-Capita Income: \$26,985 Rank: 77 (Pop.), 84 (PCI)</p>	<p>County Rev./Income 2.80% (57)</p> <p>County Rev. Per Cap. \$756.86 (78)</p> <p>Property Tax/Income 1.75% (57)</p> <p>Property Tax Per Cap. \$473.00 (75)</p> <p>Sales Tax/Income 0.67% (19)</p> <p>Sales Tax Per Capita \$181.99 (35)</p>	<p>County Rev./Income 3.12% (39)</p> <p>County Rev. Per Cap. \$783.16 (74)</p> <p>Property Tax/Income 1.80% (47)</p> <p>Property Tax Per Cap. \$451.78 (75)</p> <p>Sales Tax/Income 0.84% (17)</p> <p>Sales Tax Per Capita \$209.75 (42)</p>	<p>Ahoskie 4,467 (80) Cofield 323 (100) Como 71 (201) Harrellsville 97 (136) Murfreesboro 2,497 (116) Winton 949 (127)</p>
Hoke	 <p>2009 Burden: — 2008 Burden: — 2007 Burden: 3.62%</p> <p>Change FY08-09: — Rank: — (2009), — (2008)</p> <p>Population: 44,432 Per-Capita Income: \$26,686 Rank: 58 (Pop.), 91 (PCI)</p>	<p><i>Data not available</i> Hoke County had not submitted the AFIR report for FY 2009 that was due to the State Treasurer's office on Oct. 31, 2009.</p>	<p><i>Data not available</i> Hoke County had not submitted the AFIR report for FY 2008 that was due to the State Treasurer's office on Oct. 31, 2008.</p>	<p>Raeford 4,234 (—)</p>
Hyde	 <p>2009 Burden: 7.40% 2008 Burden: 7.63% 2007 Burden: 8.04%</p> <p>Change FY08-09: -3.07% Rank: 2 (2009), 3 (2008)</p> <p>Population: 5,516 Per-Capita Income: \$28,251 Rank: 99 (Pop.), 72 (PCI)</p>	<p>County Rev./Income 6.38% (2)</p> <p>County Rev. Per Cap. \$1,801.13 (3)</p> <p>Property Tax/Income 3.77% (2)</p> <p>Property Tax Per Cap. \$1,065.66 (3)</p> <p>Sales Tax/Income 1.12% (2)</p> <p>Sales Tax Per Capita \$315.98 (2)</p>	<p>County Rev./Income 6.76% (2)</p> <p>County Rev. Per Cap. \$1,860.42 (3)</p> <p>Property Tax/Income 3.73% (2)</p> <p>Property Tax Per Cap. \$1,025.33 (3)</p> <p>Sales Tax/Income 1.06% (4)</p> <p>Sales Tax Per Capita \$292.57 (5)</p>	<p>No incorporated municipalities.</p>




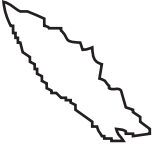


COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2009 DATA COUNTY ONLY (RANK)	2008 DATA COUNTY ONLY (RANK)	2009 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Iredell 	2009 Burden: 4.58% 2008 Burden: 4.86% 2007 Burden: 4.57%	County Rev./Income 2.90% (48) County Rev. Per Cap. \$953.55 (38) Property Tax/Income 1.89% (42) Property Tax Per Cap. \$622.78 (41) Sales Tax/Income 0.58% (42) Sales Tax Per Capita \$189.45 (31)	County Rev./Income 3.07% (43) County Rev. Per Cap. \$987.96 (35) Property Tax/Income 1.88% (41) Property Tax Per Cap. \$603.29 (38) Sales Tax/Income 0.73% (37) Sales Tax Per Capita \$234.11 (19)	Harmony 611 (96) Love Valley 106 (76) Mooresville 30,324 (4) Statesville 27,039 (22) Troutman 2,229 (37)
	Change FY08-09: -5.75% Rank: 37 (2009), 31 (2008) Population: 154,135 Per-Capita Income: \$32,888 Rank: 17 (Pop.), 27 (PCI)			
Jackson 	2009 Burden: 4.42% 2008 Burden: 4.25% 2007 Burden: 4.35%	County Rev./Income 4.20% (8) County Rev. Per Cap. \$1,238.80 (10) Property Tax/Income 2.74% (8) Property Tax Per Cap. \$807.52 (10) Sales Tax/Income 0.84% (8) Sales Tax Per Capita \$247.33 (5)	County Rev./Income 4.03% (12) County Rev. Per Cap. \$1,163.96 (15) Property Tax/Income 2.31% (16) Property Tax Per Cap. \$667.50 (23) Sales Tax/Income 1.02% (6) Sales Tax Per Capita \$294.02 (4)	Dillsboro 262 (18) Forest Hills 353 (68) Sylva 2,575 (29) Webster 593 (81)
	Change FY08-09: 4.04% Rank: 45 (2009), 61 (2008) Population: 36,990 Per-Capita Income: \$29,477 Rank: 65 (Pop.), 57 (PCI)			
Johnston 	2009 Burden: 4.18% 2008 Burden: 4.49% 2007 Burden: 4.60%	County Rev./Income 2.73% (65) County Rev. Per Cap. \$880.89 (51) Property Tax/Income 1.81% (50) Property Tax Per Cap. \$585.43 (46) Sales Tax/Income 0.55% (52) Sales Tax Per Capita \$176.41 (42)	County Rev./Income 2.90% (59) County Rev. Per Cap. \$922.26 (46) Property Tax/Income 1.79% (50) Property Tax Per Cap. \$568.53 (41) Sales Tax/Income 0.69% (47) Sales Tax Per Capita \$220.86 (31)	Benson 3,581 (82) Clayton 13,700 (19) Four Oaks 1,945 (141) Kenly 1,973 (105) Micro 544 (89) Pine Level 1,920 (140) Princeton 1,376 (132) Selma 7,497 (65) Smithfield 13,088 (28) Wilson's Mills 1,747 (169)
	Change FY08-09: -6.88% Rank: 57 (2009), 50 (2008) Population: 162,746 Per-Capita Income: \$32,316 Rank: 13 (Pop.), 32 (PCI)			
Jones 	2009 Burden: 2.80% 2008 Burden: 2.93% 2007 Burden: 2.93%	County Rev./Income 2.24% (93) County Rev. Per Cap. \$710.07 (90) Property Tax/Income 1.53% (80) Property Tax Per Cap. \$484.64 (71) Sales Tax/Income 0.44% (83) Sales Tax Per Capita \$140.19 (88)	County Rev./Income 2.33% (95) County Rev. Per Cap. \$687.81 (93) Property Tax/Income 1.52% (80) Property Tax Per Cap. \$449.30 (77) Sales Tax/Income 0.54% (88) Sales Tax Per Capita \$159.65 (91)	Maysville 990 (163) Pollocksville 258 (168) Trenton 234 (—)
	Change FY08-09: -4.42% Rank: 97 (2009), 97 (2008) Population: 10,292 Per-Capita Income: \$31,750 Rank: 96 (Pop.), 36 (PCI)			
Lee 	2009 Burden: 4.96% 2008 Burden: 5.10% 2007 Burden: 5.03%	County Rev./Income 2.93% (44) County Rev. Per Cap. \$906.31 (48) Property Tax/Income 2.15% (23) Property Tax Per Cap. \$667.45 (32) Sales Tax/Income 0.51% (64) Sales Tax Per Capita \$156.50 (63)	County Rev./Income 3.10% (41) County Rev. Per Cap. \$940.13 (44) Property Tax/Income 2.12% (21) Property Tax Per Cap. \$643.24 (27) Sales Tax/Income 0.65% (59) Sales Tax Per Capita \$196.46 (58)	Broadway 1,105 (81) Sanford 27,806 (24)
	Change FY08-09: -2.65% Rank: 18 (2009), 20 (2008) Population: 57,500 Per-Capita Income: \$30,983 Rank: 45 (Pop.), 44 (PCI)			
Lenoir 	2009 Burden: 4.11% 2008 Burden: 4.27% 2007 Burden: 4.41%	County Rev./Income 2.56% (76) County Rev. Per Cap. \$825.94 (59) Property Tax/Income 1.62% (73) Property Tax Per Cap. \$522.63 (57) Sales Tax/Income 0.51% (63) Sales Tax Per Capita \$163.48 (55)	County Rev./Income 2.71% (77) County Rev. Per Cap. \$830.16 (60) Property Tax/Income 1.63% (71) Property Tax Per Cap. \$500.84 (56) Sales Tax/Income 0.65% (56) Sales Tax Per Capita \$199.39 (51)	Kinston 22,675 (44) La Grange 2,783 (145) Pink Hill 524 (42)
	Change FY08-09: -3.69% Rank: 61 (2009), 59 (2008) Population: 57,521 Per-Capita Income: \$32,309 Rank: 44 (Pop.), 33 (PCI)			

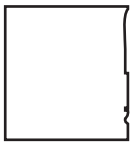


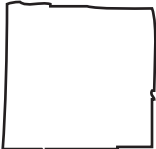


* Rank within relevant population range.

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2009 DATA COUNTY ONLY (RANK)	2008 DATA COUNTY ONLY (RANK)	2009 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*		
Lincoln	 <p>2009 Burden: 4.19% 2008 Burden: 4.20% 2007 Burden: 4.47%</p> <p>Change FY08-09: -0.25% Rank: 55 (2009), 65 (2008)</p> <p>Population: 74,538 Per-Capita Income: \$32,912 Rank: 35 (Pop.), 26 (PCI)</p>	<p>County Rev./Income 3.30% (24)</p> <p>County Rev. Per Cap. \$1,087.62 (19)</p> <p>Property Tax/Income 2.22% (21)</p> <p>Property Tax Per Cap. \$731.82 (20)</p> <p>Sales Tax/Income 0.56% (47)</p> <p>Sales Tax Per Capita \$185.15 (34)</p>	<p>County Rev./Income 3.23% (32)</p> <p>County Rev. Per Cap. \$1,026.29 (29)</p> <p>Property Tax/Income 1.93% (36)</p> <p>Property Tax Per Cap. \$613.81 (36)</p> <p>Sales Tax/Income 0.68% (49)</p> <p>Sales Tax Per Capita \$217.65 (36)</p>	Lincolnton	11,316	(30)
Macon	 <p>2009 Burden: 5.26% 2008 Burden: 5.30% 2007 Burden: 5.47%</p> <p>Change FY08-09: -0.71% Rank: 13 (2009), 15 (2008)</p> <p>Population: 34,227 Per-Capita Income: \$30,066 Rank: 67 (Pop.), 49 (PCI)</p>	<p>County Rev./Income 4.17% (9)</p> <p>County Rev. Per Cap. \$1,253.36 (8)</p> <p>Property Tax/Income 2.57% (10)</p> <p>Property Tax Per Cap. \$772.45 (18)</p> <p>Sales Tax/Income 0.80% (11)</p> <p>Sales Tax Per Capita \$240.06 (6)</p>	<p>County Rev./Income 4.19% (9)</p> <p>County Rev. Per Cap. \$1,226.51 (11)</p> <p>Property Tax/Income 2.44% (10)</p> <p>Property Tax Per Cap. \$714.56 (15)</p> <p>Sales Tax/Income 0.96% (9)</p> <p>Sales Tax Per Capita \$282.05 (7)</p>	Franklin Highlands	3,882 983	(34) (10)
Madison	 <p>2009 Burden: 3.44% 2008 Burden: 3.43% 2007 Burden: 3.38%</p> <p>Change FY08-09: 0.32% Rank: 84 (2009), 90 (2008)</p> <p>Population: 20,810 Per-Capita Income: \$27,460 Rank: 81 (Pop.), 81 (PCI)</p>	<p>County Rev./Income 2.97% (40)</p> <p>County Rev. Per Cap. \$815.47 (64)</p> <p>Property Tax/Income 1.79% (52)</p> <p>Property Tax Per Cap. \$490.95 (66)</p> <p>Sales Tax/Income 0.51% (62)</p> <p>Sales Tax Per Capita \$140.67 (86)</p>	<p>County Rev./Income 2.92% (57)</p> <p>County Rev. Per Cap. \$764.25 (78)</p> <p>Property Tax/Income 1.83% (45)</p> <p>Property Tax Per Cap. \$478.10 (64)</p> <p>Sales Tax/Income 0.55% (86)</p> <p>Sales Tax Per Capita \$144.20 (97)</p>	Hot Springs Mars Hill Marshall	676 1,927 862	(—) (106) (63)
Martin	 <p>2009 Burden: 4.30% 2008 Burden: 4.36% 2007 Burden: 4.60%</p> <p>Change FY08-09: -1.37% Rank: 51 (2009), 54 (2008)</p> <p>Population: 23,870 Per-Capita Income: \$30,617 Rank: 75 (Pop.), 47 (PCI)</p>	<p>County Rev./Income 3.01% (39)</p> <p>County Rev. Per Cap. \$922.78 (45)</p> <p>Property Tax/Income 1.86% (45)</p> <p>Property Tax Per Cap. \$568.84 (48)</p> <p>Sales Tax/Income 0.61% (31)</p> <p>Sales Tax Per Capita \$188.11 (32)</p>	<p>County Rev./Income 3.03% (51)</p> <p>County Rev. Per Cap. \$877.55 (49)</p> <p>Property Tax/Income 1.71% (60)</p> <p>Property Tax Per Cap. \$495.95 (58)</p> <p>Sales Tax/Income 0.80% (24)</p> <p>Sales Tax Per Capita \$231.26 (20)</p>	Bear Grass Everetts Hamilton Hassell Jamesville Oak City Parmele Robersonville Williamston	90 175 460 68 452 353 268 1,589 5,675	(152) (130) (135) (159) (114) (97) (104) (89) (46)
McDowell	 <p>2009 Burden: 3.65% 2008 Burden: 3.88% 2007 Burden: 3.90%</p> <p>Change FY08-09: -5.88% Rank: 77 (2009), 75 (2008)</p> <p>Population: 44,562 Per-Capita Income: \$25,410 Rank: 57 (Pop.), 95 (PCI)</p>	<p>County Rev./Income 2.89% (50)</p> <p>County Rev. Per Cap. \$735.39 (83)</p> <p>Property Tax/Income 1.62% (74)</p> <p>Property Tax Per Cap. \$410.64 (92)</p> <p>Sales Tax/Income 0.75% (14)</p> <p>Sales Tax Per Capita \$190.11 (30)</p>	<p>County Rev./Income 3.09% (42)</p> <p>County Rev. Per Cap. \$753.82 (82)</p> <p>Property Tax/Income 1.61% (77)</p> <p>Property Tax Per Cap. \$393.62 (90)</p> <p>Sales Tax/Income 0.89% (11)</p> <p>Sales Tax Per Capita \$217.78 (35)</p>	Marion Old Fort	7,295 982	(74) (70)
Mecklenburg	 <p>2009 Burden: 5.48% 2008 Burden: 5.83% 2007 Burden: 5.99%</p> <p>Change FY08-09: -5.94% Rank: 9 (2009), 10 (2008)</p> <p>Population: 877,007 Per-Capita Income: \$45,264 Rank: 1 (Pop.), 2 (PCI)</p>	<p>County Rev./Income 2.89% (51)</p> <p>County Rev. Per Cap. \$1,308.03 (7)</p> <p>Property Tax/Income 2.10% (27)</p> <p>Property Tax Per Cap. \$949.14 (6)</p> <p>Sales Tax/Income 0.50% (65)</p> <p>Sales Tax Per Capita \$227.81 (10)</p>	<p>County Rev./Income 3.00% (52)</p> <p>County Rev. Per Cap. \$1,357.39 (6)</p> <p>Property Tax/Income 2.01% (28)</p> <p>Property Tax Per Cap. \$911.68 (6)</p> <p>Sales Tax/Income 0.62% (65)</p> <p>Sales Tax Per Capita \$281.42 (8)</p>	Charlotte Cornelius Davidson Huntersville Matthews Mint Hill Pineville	683,541 23,929 10,243 40,167 28,634 20,748 7,501	(1) (17) (13) (12) (18) (37) (6)

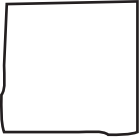
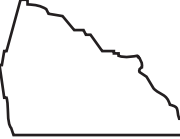
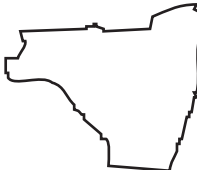



COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2009 DATA COUNTY ONLY (RANK)	2008 DATA COUNTY ONLY (RANK)	2009 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
	2009 Burden: 3.83% 2008 Burden: 4.02% 2007 Burden: 4.15% Change FY08-09: -4.78% Rank: 70 (2009), 70 (2008) Population: 16,034 Per-Capita Income: \$25,919 Rank: 87 (Pop.), 93 (PCI)	County Rev./Income 3.04% (34) County Rev. Per Cap. \$787.50 (74) Property Tax/Income 1.59% (77) Property Tax Per Cap. \$413.11 (91) Sales Tax/Income 0.82% (10) Sales Tax Per Capita \$212.80 (17)	County Rev./Income 3.18% (35) County Rev. Per Cap. \$779.07 (76) Property Tax/Income 1.63% (72) Property Tax Per Cap. \$399.67 (89) Sales Tax/Income 0.96% (10) Sales Tax Per Capita \$234.57 (18)	Bakersville 356 (44) Spruce Pine 2,037 (108)
	2009 Burden: 4.68% 2008 Burden: 4.67% 2007 Burden: 4.51% Change FY08-09: 0.20% Rank: 30 (2009), 41 (2008) Population: 27,651 Per-Capita Income: \$26,386 Rank: 71 (Pop.), 92 (PCI)	County Rev./Income 2.90% (49) County Rev. Per Cap. \$764.05 (77) Property Tax/Income 1.91% (41) Property Tax Per Cap. \$504.46 (61) Sales Tax/Income 0.53% (57) Sales Tax Per Capita \$141.09 (85)	County Rev./Income 3.05% (46) County Rev. Per Cap. \$781.70 (75) Property Tax/Income 1.88% (40) Property Tax Per Cap. \$482.93 (61) Sales Tax/Income 0.65% (57) Sales Tax Per Capita \$166.69 (87)	Biscoe 1,752 (126) Candor 841 (80) Mount Gilead 1,400 (127) Star 805 (86) Troy 4,227 (163)
	2009 Burden: 4.19% 2008 Burden: 4.31% 2007 Burden: 4.07% Change FY08-09: -2.87% Rank: 56 (2009), 56 (2008) Population: 85,280 Per-Capita Income: \$38,919 Rank: 32 (Pop.), 8 (PCI)	County Rev./Income 2.48% (82) County Rev. Per Cap. \$965.49 (37) Property Tax/Income 1.73% (62) Property Tax Per Cap. \$672.89 (29) Sales Tax/Income 0.46% (79) Sales Tax Per Capita \$178.28 (39)	County Rev./Income 2.53% (85) County Rev. Per Cap. \$959.26 (38) Property Tax/Income 1.63% (74) Property Tax Per Cap. \$618.15 (34) Sales Tax/Income 0.58% (79) Sales Tax Per Capita \$218.81 (34)	Aberdeen 4,776 (36) Cameron 280 (26) Carthage 2,268 (53) Foxfire Village 556 (15) Pinebluff 1,380 (60) Pinehurst 11,795 (14) Robbins 1,308 (58) Southern Pines 12,450 (15) Taylortown 976 (38) Vass 812 (33) Whispering Pines 2,494 (62)
	2009 Burden: 3.95% 2008 Burden: 4.25% 2007 Burden: 4.52% Change FY08-09: -7.25% Rank: 67 (2009), 60 (2008) Population: 93,981 Per-Capita Income: \$33,067 Rank: 29 (Pop.), 25 (PCI)	County Rev./Income 2.14% (96) County Rev. Per Cap. \$708.33 (92) Property Tax/Income 1.42% (90) Property Tax Per Cap. \$469.45 (77) Sales Tax/Income 0.46% (78) Sales Tax Per Capita \$152.72 (68)	County Rev./Income 2.34% (94) County Rev. Per Cap. \$740.47 (87) Property Tax/Income 1.46% (85) Property Tax Per Cap. \$461.90 (68) Sales Tax/Income 0.58% (76) Sales Tax Per Capita \$184.54 (71)	Bailey 721 (93) Castalia 373 (—) Dortches 873 (190) Middlesex 879 (91) Momeyer 300 (185) Nashville 4,841 (90) Red Oak 2,991 (192) Rocky Mount 59,228 (29) Sharpsburg 2,612 (171) Spring Hope 1,307 (107)
	2009 Burden: 5.02% 2008 Burden: 5.93% 2007 Burden: 6.13% Change FY08-09: -15.34% Rank: 15 (2009), 7 (2008) Population: 192,235 Per-Capita Income: \$36,629 Rank: 9 (Pop.), 14 (PCI)	County Rev./Income 3.39% (20) County Rev. Per Cap. \$1,242.08 (9) Property Tax/Income 2.24% (20) Property Tax Per Cap. \$821.54 (9) Sales Tax/Income 0.65% (24) Sales Tax Per Capita \$237.05 (7)	County Rev./Income 3.49% (19) County Rev. Per Cap. \$1,247.95 (9) Property Tax/Income 2.10% (23) Property Tax Per Cap. \$750.29 (13) Sales Tax/Income 0.79% (26) Sales Tax Per Capita \$284.09 (6)	Carolina Beach 5,952 (2) Kure Beach 2,200 (20) Wilmington 101,526 (5) Wrightsville Beach 2,698 (6)
	2009 Burden: 4.45% 2008 Burden: 4.90% 2007 Burden: 4.22% Change FY08-09: -9.18% Rank: 44 (2009), 29 (2008) Population: 21,168 Per-Capita Income: \$30,694 Rank: 80 (Pop.), 45 (PCI)	County Rev./Income 3.46% (19) County Rev. Per Cap. \$1,062.24 (24) Property Tax/Income 2.32% (18) Property Tax Per Cap. \$712.16 (25) Sales Tax/Income 0.39% (93) Sales Tax Per Capita \$119.80 (98)	County Rev./Income 3.82% (15) County Rev. Per Cap. \$1,105.03 (18) Property Tax/Income 2.42% (12) Property Tax Per Cap. \$700.79 (17) Sales Tax/Income 0.52% (90) Sales Tax Per Capita \$150.33 (96)	Conway 701 (39) Garysburg 1,210 (121) Gaston 938 (54) Jackson 679 (57) Lasker 92 (84) Rich Square 851 (37) Seaboard 648 (65) Severn 253 (20) Woodland 803 (51)




* Rank within relevant population range.

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2009 DATA COUNTY ONLY (RANK)	2008 DATA COUNTY ONLY (RANK)	2009 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
 <p>Onslow</p>	2009 Burden: 2.86% 2008 Burden: 2.80% 2007 Burden: 3.10% Change FY08-09: 1.98% Rank: 96 (2009), 98 (2008) Population: 176,004 Per-Capita Income: \$39,932 Rank: 11 (Pop.), 7 (PCI)	County Rev./Income 1.51% (98) County Rev. Per Cap. \$604.21 (98) Property Tax/Income 0.82% (98) Property Tax Per Cap. \$328.00 (97) Sales Tax/Income 0.41% (90) Sales Tax Per Capita \$161.74 (58)	County Rev./Income 1.81% (98) County Rev. Per Cap. \$653.53 (98) Property Tax/Income 0.91% (98) Property Tax Per Cap. \$326.69 (97) Sales Tax/Income 0.56% (84) Sales Tax Per Capita \$202.78 (46)	Holly Ridge 1,420 (35) Jacksonville 81,873 (34) North Topsail Beach 909 (9) Richlands 1,125 (149) Swansboro 2,188 (48)
 <p>Orange</p>	2009 Burden: 4.17% 2008 Burden: 4.66% 2007 Burden: 4.92% Change FY08-09: -10.37% Rank: 58 (2009), 43 (2008) Population: 129,296 Per-Capita Income: \$47,063 Rank: 22 (Pop.), 1 (PCI)	County Rev./Income 2.84% (54) County Rev. Per Cap. \$1,336.23 (4) Property Tax/Income 2.15% (24) Property Tax Per Cap. \$1,011.73 (4) Sales Tax/Income 0.30% (98) Sales Tax Per Capita \$140.35 (87)	County Rev./Income 2.83% (65) County Rev. Per Cap. \$1,292.33 (7) Property Tax/Income 2.06% (25) Property Tax Per Cap. \$939.96 (5) Sales Tax/Income 0.38% (97) Sales Tax Per Capita \$174.74 (77)	Carrboro 19,479 (9) Chapel Hill 55,616 (2) Hillsborough 6,660 (4)
 <p>Pamlico</p>	2009 Burden: 3.70% 2008 Burden: 3.83% 2007 Burden: 3.62% Change FY08-09: -3.55% Rank: 75 (2009), 76 (2008) Population: 12,892 Per-Capita Income: \$35,257 Rank: 92 (Pop.), 19 (PCI)	County Rev./Income 3.02% (37) County Rev. Per Cap. \$1,065.79 (21) Property Tax/Income 2.04% (34) Property Tax Per Cap. \$717.59 (23) Sales Tax/Income 0.61% (34) Sales Tax Per Capita \$215.33 (16)	County Rev./Income 3.16% (36) County Rev. Per Cap. \$1,068.78 (23) Property Tax/Income 2.02% (27) Property Tax Per Cap. \$681.05 (21) Sales Tax/Income 0.59% (75) Sales Tax Per Capita \$199.23 (52)	Alliance 777 (149) Arapahoe 425 (151) Bayboro 1275 (165) Grantsboro 843 (145) Mesic 240 (113) Minnesott Beach 364 (40) Oriental 863 (21) Stonewall 280 (61) Vandemere 277 (85)
 <p>Pasquotank</p>	2009 Burden: 5.55% 2008 Burden: 5.28% 2007 Burden: 5.36% Change FY08-09: 5.18% Rank: 6 (2009), 16 (2008) Population: 41,330 Per-Capita Income: \$26,701 Rank: 60 (Pop.), 90 (PCI)	County Rev./Income 3.31% (23) County Rev. Per Cap. \$884.41 (50) Property Tax/Income 1.61% (75) Property Tax Per Cap. \$428.79 (86) Sales Tax/Income 0.66% (21) Sales Tax Per Capita \$176.55 (41)	County Rev./Income 3.27% (30) County Rev. Per Cap. \$847.47 (56) Property Tax/Income 1.45% (87) Property Tax Per Cap. \$376.87 (94) Sales Tax/Income 0.82% (19) Sales Tax Per Capita \$212.86 (39)	Elizabeth City 20,121 (38)
 <p>Pender</p>	2009 Burden: 4.60% 2008 Burden: 4.76% 2007 Burden: 5.21% Change FY08-09: -3.25% Rank: 36 (2009), 37 (2008) Population: 51,853 Per-Capita Income: \$29,253 Rank: 51 (Pop.), 62 (PCI)	County Rev./Income 3.36% (22) County Rev. Per Cap. \$984.00 (35) Property Tax/Income 2.38% (14) Property Tax Per Cap. \$695.38 (28) Sales Tax/Income 0.55% (51) Sales Tax Per Capita \$159.78 (61)	County Rev./Income 3.49% (18) County Rev. Per Cap. \$982.21 (36) Property Tax/Income 2.35% (13) Property Tax Per Cap. \$661.25 (25) Sales Tax/Income 0.70% (45) Sales Tax Per Capita \$196.60 (57)	Atkinson 262 (—) Burgaw 4,214 (61) St. Helena 492 (123) Surf City 1,813 (3) Topsail Beach 586 (8) Watha 192 (122)
 <p>Perquimans</p>	2009 Burden: 4.35% 2008 Burden: 4.23% 2007 Burden: 4.28% Change FY08-09: 2.89% Rank: 48 (2009), 63 (2008) Population: 12,962 Per-Capita Income: \$28,664 Rank: 91 (Pop.), 68 (PCI)	County Rev./Income 3.02% (38) County Rev. Per Cap. \$864.55 (53) Property Tax/Income 1.86% (44) Property Tax Per Cap. \$534.08 (51) Sales Tax/Income 0.50% (67) Sales Tax Per Capita \$144.13 (81)	County Rev./Income 3.04% (50) County Rev. Per Cap. \$875.75 (50) Property Tax/Income 1.77% (53) Property Tax Per Cap. \$509.70 (53) Sales Tax/Income 0.64% (62) Sales Tax Per Capita \$183.81 (73)	Hertford 2,213 (110) Winfall 608 (52)







COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2009 DATA COUNTY ONLY (RANK)	2008 DATA COUNTY ONLY (RANK)	2009 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Person	 <p>2009 Burden: 4.69% 2008 Burden: 4.92% 2007 Burden: 4.98%</p> <p>Change FY08-09: -4.65% Rank: 29 (2009), 27 (2008)</p> <p>Population: 37,510 Per-Capita Income: \$30,098 Rank: 63 (Pop.), 48 (PCI)</p>	<p>County Rev./Income 3.76% (13)</p> <p>County Rev. Per Cap. \$1,132.90 (16)</p> <p>Property Tax/Income 2.39% (13)</p> <p>Property Tax Per Cap. \$720.04 (21)</p> <p>Sales Tax/Income 0.65% (23)</p> <p>Sales Tax Per Capita \$195.40 (27)</p>	<p>County Rev./Income 3.94% (14)</p> <p>County Rev. Per Cap. \$1,140.38 (16)</p> <p>Property Tax/Income 2.45% (9)</p> <p>Property Tax Per Cap. \$709.47 (16)</p> <p>Sales Tax/Income 0.76% (32)</p> <p>Sales Tax Per Capita \$218.89 (33)</p>	<p>Roxboro 8,825 (20)</p>
Pitt	 <p>2009 Burden: 4.76% 2008 Burden: 4.57% 2007 Burden: 4.98%</p> <p>Change FY08-09: 3.99% Rank: 25 (2009), 47 (2008)</p> <p>Population: 155,570 Per-Capita Income: \$32,874 Rank: 15 (Pop.), 28 (PCI)</p>	<p>County Rev./Income 2.41% (88)</p> <p>County Rev. Per Cap. \$791.83 (71)</p> <p>Property Tax/Income 1.52% (83)</p> <p>Property Tax Per Cap. \$499.71 (63)</p> <p>Sales Tax/Income 0.46% (80)</p> <p>Sales Tax Per Capita \$150.08 (74)</p>	<p>County Rev./Income 2.50% (87)</p> <p>County Rev. Per Cap. \$788.15 (73)</p> <p>Property Tax/Income 1.45% (86)</p> <p>Property Tax Per Cap. \$458.17 (69)</p> <p>Sales Tax/Income 0.61% (69)</p> <p>Sales Tax Per Capita \$191.51 (62)</p>	<p>Ayden 4,943 (111) Bethel 1,809 (123) Falkland 118 (131) Farmville 4,680 (9) Fountain 578 (105) Greenville 81,092 (28) Grifton 2,372 (156) Grimesland 451 (125) Simpson 491 (99) Winterville 8,949 (69)</p>
Polk	 <p>2009 Burden: 4.13% 2008 Burden: 3.64% 2007 Burden: 3.65%</p> <p>Change FY08-09: 13.34% Rank: 60 (2009), 81 (2008)</p> <p>Population: 18,992 Per-Capita Income: \$40,129 Rank: 84 (Pop.), 6 (PCI)</p>	<p>County Rev./Income 3.26% (27)</p> <p>County Rev. Per Cap. \$1,309.28 (6)</p> <p>Property Tax/Income 1.96% (38)</p> <p>Property Tax Per Cap. \$785.43 (14)</p> <p>Sales Tax/Income 0.40% (92)</p> <p>Sales Tax Per Capita \$161.33 (59)</p>	<p>County Rev./Income 2.78% (71)</p> <p>County Rev. Per Cap. \$1,082.51 (21)</p> <p>Property Tax/Income 1.85% (44)</p> <p>Property Tax Per Cap. \$720.58 (14)</p> <p>Sales Tax/Income 0.50% (92)</p> <p>Sales Tax Per Capita \$196.44 (59)</p>	<p>Columbus 1,051 (32) Saluda 557 (14) Tryon 1,757 (22)</p>
Randolph	 <p>2009 Burden: 3.55% 2008 Burden: 3.77% 2007 Burden: 3.64%</p> <p>Change FY08-09: -5.68% Rank: 80 (2009), 79 (2008)</p> <p>Population: 140,980 Per-Capita Income: \$28,510 Rank: 19 (Pop.), 70 (PCI)</p>	<p>County Rev./Income 2.31% (91)</p> <p>County Rev. Per Cap. \$659.93 (96)</p> <p>Property Tax/Income 1.55% (79)</p> <p>Property Tax Per Cap. \$440.82 (85)</p> <p>Sales Tax/Income 0.50% (69)</p> <p>Sales Tax Per Capita \$141.43 (84)</p>	<p>County Rev./Income 2.45% (91)</p> <p>County Rev. Per Cap. \$680.47 (94)</p> <p>Property Tax/Income 1.51% (83)</p> <p>Property Tax Per Cap. \$419.62 (85)</p> <p>Sales Tax/Income 0.63% (64)</p> <p>Sales Tax Per Capita \$173.95 (79)</p>	<p>Archdale 9,788 (79) Asheboro 24,827 (63) Franklinville 1,402 (186) Liberty 2,872 (153) Ramseur 1,741 (124) Randleman 4,447 (87) Seagrove 256 (64) Staley 365 (187) Trinity 6,978 (92)</p>
Richmond	 <p>2009 Burden: 4.67% 2008 Burden: 4.94% 2007 Burden: 4.82%</p> <p>Change FY08-09: -5.63% Rank: 32 (2009), 26 (2008)</p> <p>Population: 46,842 Per-Capita Income: \$26,960 Rank: 53 (Pop.), 85 (PCI)</p>	<p>County Rev./Income 2.93% (43)</p> <p>County Rev. Per Cap. \$790.93 (72)</p> <p>Property Tax/Income 1.91% (40)</p> <p>Property Tax Per Cap. \$515.53 (58)</p> <p>Sales Tax/Income 0.58% (43)</p> <p>Sales Tax Per Capita \$155.09 (66)</p>	<p>County Rev./Income 3.20% (33)</p> <p>County Rev. Per Cap. \$799.43 (68)</p> <p>Property Tax/Income 1.98% (33)</p> <p>Property Tax Per Cap. \$494.12 (59)</p> <p>Sales Tax/Income 0.75% (33)</p> <p>Sales Tax Per Capita \$188.62 (67)</p>	<p>Dobbin Heights 879 (155) Ellerbe 978 (106) Hamlet 5,840 (52) Hoffman 688 (171) Norman 72 (174) Rockingham 9,574 (60)</p>
Robeson	 <p>2009 Burden: 4.26% 2008 Burden: 4.52% 2007 Burden: 4.65%</p> <p>Change FY08-09: -5.73% Rank: 53 (2009), 49 (2008)</p> <p>Population: 130,316 Per-Capita Income: \$24,935 Rank: 21 (Pop.), 97 (PCI)</p>	<p>County Rev./Income 2.66% (70)</p> <p>County Rev. Per Cap. \$663.46 (95)</p> <p>Property Tax/Income 1.44% (87)</p> <p>Property Tax Per Cap. \$359.48 (96)</p> <p>Sales Tax/Income 0.69% (18)</p> <p>Sales Tax Per Capita \$171.29 (50)</p>	<p>County Rev./Income 2.84% (61)</p> <p>County Rev. Per Cap. \$667.27 (96)</p> <p>Property Tax/Income 1.51% (82)</p> <p>Property Tax Per Cap. \$354.79 (96)</p> <p>Sales Tax/Income 0.80% (22)</p> <p>Sales Tax Per Capita \$188.80 (66)</p>	<p>ROBESON COUNTY</p> <p>Fairmont 2,751 (160) Lumber Bridge 121 (176) Lumberton 23,026 (62) Marietta 160 (193) Maxton 2,533 (143) McDonald 128 (192) Orrum 76 (195) Parkton 548 (129) Pembroke 2,815 (120) Proctorville 129 (183) Raynham 88 (188) Red Springs 3,513 (93) Rennert 353 (191) Rowland 1,173 (139) St. Pauls 2,364 (114)</p>

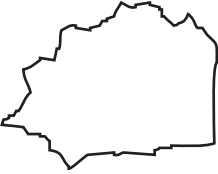


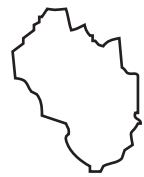
* Rank within relevant population range.

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2009 DATA COUNTY ONLY (RANK)	2008 DATA COUNTY ONLY (RANK)	2009 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Rockingham	 <p>2009 Burden: 4.37% 2008 Burden: 4.59% 2007 Burden: 4.62%</p> <p>Change FY08-09: -4.79% Rank: 47 (2009), 45 (2008)</p> <p>Population: 91,691 Per-Capita Income: \$29,850 Rank: 30 (Pop.), 50 (PCI)</p>	<p>County Rev./Income 2.70% (68)</p> <p>County Rev. Per Cap. \$805.90 (68)</p> <p>Property Tax/Income 1.67% (68)</p> <p>Property Tax Per Cap. \$498.92 (64)</p> <p>Sales Tax/Income 0.50% (66)</p> <p>Sales Tax Per Capita \$150.21 (73)</p>	<p>County Rev./Income 2.80% (69)</p> <p>County Rev. Per Cap. \$793.37 (72)</p> <p>Property Tax/Income 1.69% (62)</p> <p>Property Tax Per Cap. \$480.71 (62)</p> <p>Sales Tax/Income 0.61% (70)</p> <p>Sales Tax Per Capita \$172.03 (84)</p>	<p>Eden 15,702 (57) Madison 2,216 (50) Mayodan 2,480 (91) Reidsville 14,613 (41) Stoneville 967 (49) Wentworth 2,953 (183)</p>
Rowan	 <p>2009 Burden: 4.26% 2008 Burden: 4.45% 2007 Burden: 4.30%</p> <p>Change FY08-09: -4.27% Rank: 52 (2009), 52 (2008)</p> <p>Population: 138,512 Per-Capita Income: \$30,620 Rank: 20 (Pop.), 46 (PCI)</p>	<p>County Rev./Income 2.52% (77)</p> <p>County Rev. Per Cap. \$772.97 (76)</p> <p>Property Tax/Income 1.72% (63)</p> <p>Property Tax Per Cap. \$526.77 (54)</p> <p>Sales Tax/Income 0.44% (86)</p> <p>Sales Tax Per Capita \$134.14 (92)</p>	<p>County Rev./Income 2.68% (79)</p> <p>County Rev. Per Cap. \$795.91 (69)</p> <p>Property Tax/Income 1.72% (59)</p> <p>Property Tax Per Cap. \$511.44 (52)</p> <p>Sales Tax/Income 0.55% (85)</p> <p>Sales Tax Per Capita \$164.73 (89)</p>	<p>China Grove 4,350 (159) Cleveland 835 (30) East Spencer 1,703 (101) Faith 785 (83) Granite Quarry 2,458 (—) Landis 3,101 (118) Rockwell 2,067 (168) Salisbury 31,315 (19) Spencer 3,448 (92)</p>
Rutherford	 <p>2009 Burden: 4.21% 2008 Burden: 4.57% 2007 Burden: 4.33%</p> <p>Change FY08-09: -7.80% Rank: 54 (2009), 48 (2008)</p> <p>Population: 63,555 Per-Capita Income: \$27,667 Rank: 39 (Pop.), 78 (PCI)</p>	<p>County Rev./Income 2.94% (42)</p> <p>County Rev. Per Cap. \$812.56 (65)</p> <p>Property Tax/Income 1.83% (48)</p> <p>Property Tax Per Cap. \$505.37 (60)</p> <p>Sales Tax/Income 0.64% (26)</p> <p>Sales Tax Per Capita \$177.42 (40)</p>	<p>County Rev./Income 3.20% (34)</p> <p>County Rev. Per Cap. \$846.00 (57)</p> <p>Property Tax/Income 1.90% (37)</p> <p>Property Tax Per Cap. \$503.02 (55)</p> <p>Sales Tax/Income 0.79% (25)</p> <p>Sales Tax Per Capita \$210.44 (40)</p>	<p>Bostic 316 (58) Chimney Rock 188 (48) Ellenboro 711 (178) Forest City 7,162 (66) Lake Lure 1,095 (7) Ruth 317 (133) Rutherfordton 4,154 (33) Spindale 3,865 (150)</p>
Sampson	 <p>2009 Burden: 3.42% 2008 Burden: 3.83% 2007 Burden: 3.85%</p> <p>Change FY08-09: -10.59% Rank: 85 (2009), 77 (2008)</p> <p>Population: 65,396 Per-Capita Income: \$28,559 Rank: 38 (Pop.), 69 (PCI)</p>	<p>County Rev./Income 2.60% (73)</p> <p>County Rev. Per Cap. \$742.79 (82)</p> <p>Property Tax/Income 1.65% (70)</p> <p>Property Tax Per Cap. \$472.59 (76)</p> <p>Sales Tax/Income 0.52% (60)</p> <p>Sales Tax Per Capita \$149.15 (75)</p>	<p>County Rev./Income 2.87% (60)</p> <p>County Rev. Per Cap. \$775.03 (77)</p> <p>Property Tax/Income 1.65% (66)</p> <p>Property Tax Per Cap. \$445.23 (80)</p> <p>Sales Tax/Income 0.70% (43)</p> <p>Sales Tax Per Capita \$189.74 (64)</p>	<p>Autryville 206 (124) Clinton 8,845 (51) Garland 809 (87) Harrells 215 (164) Newton Grove 637 (92) Roseboro 1,403 (—) Salemberg 485 (115) Turkey 271 (148)</p>
Scotland	 <p>2009 Burden: 4.65% 2008 Burden: 4.98% 2007 Burden: 5.00%</p> <p>Change FY08-09: -6.73% Rank: 33 (2009), 25 (2008)</p> <p>Population: 37,064 Per-Capita Income: \$26,901 Rank: 64 (Pop.), 87 (PCI)</p>	<p>County Rev./Income 3.27% (26)</p> <p>County Rev. Per Cap. \$880.26 (52)</p> <p>Property Tax/Income 1.96% (37)</p> <p>Property Tax Per Cap. \$528.28 (53)</p> <p>Sales Tax/Income 0.84% (7)</p> <p>Sales Tax Per Capita \$226.60 (11)</p>	<p>County Rev./Income 3.48% (20)</p> <p>County Rev. Per Cap. \$869.66 (52)</p> <p>Property Tax/Income 2.17% (18)</p> <p>Property Tax Per Cap. \$542.61 (46)</p> <p>Sales Tax/Income 0.84% (16)</p> <p>Sales Tax Per Capita \$210.19 (41)</p>	<p>East Laurinburg 291 (177) Gibson 584 (107) Laurinburg 15,911 (64) Wagram 777 (—)</p>
Stanly	 <p>2009 Burden: 4.41% 2008 Burden: 4.33% 2007 Burden: 4.51%</p> <p>Change FY08-09: 1.92% Rank: 46 (2009), 55 (2008)</p> <p>Population: 59,714 Per-Capita Income: \$29,836 Rank: 42 (Pop.), 51 (PCI)</p>	<p>County Rev./Income 2.69% (69)</p> <p>County Rev. Per Cap. \$803.24 (70)</p> <p>Property Tax/Income 1.66% (69)</p> <p>Property Tax Per Cap. \$495.11 (65)</p> <p>Sales Tax/Income 0.50% (68)</p> <p>Sales Tax Per Capita \$148.08 (76)</p>	<p>County Rev./Income 2.73% (74)</p> <p>County Rev. Per Cap. \$794.18 (71)</p> <p>Property Tax/Income 1.66% (65)</p> <p>Property Tax Per Cap. \$484.42 (60)</p> <p>Sales Tax/Income 0.60% (73)</p> <p>Sales Tax Per Capita \$173.42 (80)</p>	<p>Albemarle 16,197 (47) Badin 1,943 (170) Locust 2,973 (102) Misenheimer 693 (74) New London 596 (95) Norwood 2,821 (130) Oakboro 1,140 (77) Red Cross 782 (153) Richfield 514 (116) Stanfield 1,309 (138)</p>

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2009 DATA COUNTY ONLY (RANK)	2008 DATA COUNTY ONLY (RANK)	2009 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Stokes	 <p>2009 Burden: 3.16% 2008 Burden: 3.36% 2007 Burden: 3.39%</p> <p>Change FY08-09: -6.06% Rank: 94 (2009), 93 (2008)</p> <p>Population: 46,638 Per-Capita Income: \$29,155 Rank: 54 (Pop.), 63 (PCI)</p>	<p>County Rev./Income 2.45% (85) County Rev. Per Cap. \$715.44 (89) Property Tax/Income 1.56% (78) Property Tax Per Cap. \$455.33 (80) Sales Tax/Income 0.54% (53) Sales Tax Per Capita \$157.78 (62)</p>	<p>County Rev./Income 2.67% (81) County Rev. Per Cap. \$740.85 (86) Property Tax/Income 1.62% (76) Property Tax Per Cap. \$448.91 (78) Sales Tax/Income 0.67% (51) Sales Tax Per Capita \$186.98 (70)</p>	<p>Danbury 106 (150) King 6,599 (77) Walnut Cove 1,587 (103)</p>
Swain	 <p>2009 Burden: 3.54% 2008 Burden: 3.78% 2007 Burden: 3.74%</p> <p>Change FY08-09: -6.37% Rank: 81 (2009), 78 (2008)</p> <p>Population: 13,982 Per-Capita Income: \$26,799 Rank: 89 (Pop.), 88 (PCI)</p>	<p>County Rev./Income 3.03% (36) County Rev. Per Cap. \$812.36 (66) Property Tax/Income 1.18% (97) Property Tax Per Cap. \$316.58 (98) Sales Tax/Income 0.77% (12) Sales Tax Per Capita \$206.16 (20)</p>	<p>County Rev./Income 3.25% (31) County Rev. Per Cap. \$824.14 (63) Property Tax/Income 1.21% (97) Property Tax Per Cap. \$307.23 (98) Sales Tax/Income 0.89% (12) Sales Tax Per Capita \$225.46 (25)</p>	<p>Bryson City 1,490 (86)</p>
Tyrrell	 <p>2009 Burden: 5.64% 2008 Burden: 6.05% 2007 Burden: 6.07%</p> <p>Change FY08-09: -6.69% Rank: 5 (2009), 6 (2008)</p> <p>Population: 4,280 Per-Capita Income: \$25,288 Rank: 100 (Pop.), 96 (PCI)</p>	<p>County Rev./Income 3.73% (14) County Rev. Per Cap. \$942.90 (41) Property Tax/Income 2.84% (7) Property Tax Per Cap. \$717.80 (22) Sales Tax/Income 0.61% (32) Sales Tax Per Capita \$154.65 (67)</p>	<p>County Rev./Income 4.15% (10) County Rev. Per Cap. \$1,000.40 (33) Property Tax/Income 2.85% (6) Property Tax Per Cap. \$687.68 (18) Sales Tax/Income 0.82% (20) Sales Tax Per Capita \$197.38 (56)</p>	<p>Columbia 864 (31)</p>

* Rank within relevant population range.

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2009 DATA COUNTY ONLY (RANK)	2008 DATA COUNTY ONLY (RANK)	2009 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Vance	 <p>2009 Burden: 4.74% 2008 Burden: 5.00% 2007 Burden: 4.97%</p> <p>Change FY08-09: -5.28% Rank: 28 (2009), 23 (2008)</p> <p>Population: 43,502 Per-Capita Income: \$29,373 Rank: 59 (Pop.), 58 (PCI)</p>	<p>County Rev./Income 2.80% (58)</p> <p>County Rev. Per Cap. \$822.68 (61)</p> <p>Property Tax/Income 1.71% (64)</p> <p>Property Tax Per Cap. \$502.38 (62)</p> <p>Sales Tax/Income 0.67% (20)</p> <p>Sales Tax Per Capita \$197.08 (25)</p>	<p>County Rev./Income 2.95% (56)</p> <p>County Rev. Per Cap. \$817.72 (64)</p> <p>Property Tax/Income 1.64% (70)</p> <p>Property Tax Per Cap. \$453.15 (74)</p> <p>Sales Tax/Income 0.80% (23)</p> <p>Sales Tax Per Capita \$222.23 (30)</p>	<p>Henderson 16,273 (45) Kittrell 134 (189) Middleburg 168 (172)</p>
Wake	 <p>2009 Burden: 4.67% 2008 Burden: 4.64% 2007 Burden: 4.86%</p> <p>Change FY08-09: 0.60% Rank: 31 (2009), 44 (2008)</p> <p>Population: 864,429 Per-Capita Income: \$41,691 Rank: 2 (Pop.), 4 (PCI)</p>	<p>County Rev./Income 2.49% (81)</p> <p>County Rev. Per Cap. \$1,038.85 (31)</p> <p>Property Tax/Income 1.77% (54)</p> <p>Property Tax Per Cap. \$739.08 (19)</p> <p>Sales Tax/Income 0.35% (97)</p> <p>Sales Tax Per Capita \$147.24 (77)</p>	<p>County Rev./Income 2.48% (90)</p> <p>County Rev. Per Cap. \$1,028.87 (28)</p> <p>Property Tax/Income 1.64% (69)</p> <p>Property Tax Per Cap. \$680.11 (22)</p> <p>Sales Tax/Income 0.44% (96)</p> <p>Sales Tax Per Capita \$183.93 (72)</p>	<p>Apex 31,250 (17) Cary 141,167 (9) Fuquay-Varina 16,054 (21) Garner 26,109 (16) Holly Springs 20,631 (10) Knightdale 10,967 (27) Morrisville 14,954 (5) Raleigh 377,353 (7) Rolesville 2,673 (31) Wake Forest 27,496 (8) Wendell 5,796 (29) Zebulon 5,444 (8)</p>
Warren	 <p>2009 Burden: 5.29% 2008 Burden: 5.51% 2007 Burden: 5.48%</p> <p>Change FY08-09: -3.88% Rank: 11 (2009), 12 (2008)</p> <p>Population: 19,918 Per-Capita Income: \$24,457 Rank: 83 (Pop.), 99 (PCI)</p>	<p>County Rev./Income 4.30% (5)</p> <p>County Rev. Per Cap. \$1,051.67 (27)</p> <p>Property Tax/Income 2.89% (6)</p> <p>Property Tax Per Cap. \$707.18 (27)</p> <p>Sales Tax/Income 0.62% (30)</p> <p>Sales Tax Per Capita \$151.19 (71)</p>	<p>County Rev./Income 4.47% (7)</p> <p>County Rev. Per Cap. \$1,020.82 (31)</p> <p>Property Tax/Income 2.73% (7)</p> <p>Property Tax Per Cap. \$623.54 (30)</p> <p>Sales Tax/Income 0.78% (28)</p> <p>Sales Tax Per Capita \$178.94 (76)</p>	<p>Macon 104 (73) Norlina 1,082 (83) Warrenton 922 (17)</p>
Washington	 <p>2009 Burden: 4.08% 2008 Burden: 4.38% 2007 Burden: 4.42%</p> <p>Change FY08-09: -6.97% Rank: 64 (2009), 53 (2008)</p> <p>Population: 13,172 Per-Capita Income: \$29,735 Rank: 90 (Pop.), 53 (PCI)</p>	<p>County Rev./Income 2.84% (55)</p> <p>County Rev. Per Cap. \$843.59 (57)</p> <p>Property Tax/Income 1.63% (71)</p> <p>Property Tax Per Cap. \$485.17 (69)</p> <p>Sales Tax/Income 0.58% (41)</p> <p>Sales Tax Per Capita \$171.40 (49)</p>	<p>County Rev./Income 2.97% (54)</p> <p>County Rev. Per Cap. \$832.80 (59)</p> <p>Property Tax/Income 1.63% (75)</p> <p>Property Tax Per Cap. \$456.07 (70)</p> <p>Sales Tax/Income 0.72% (41)</p> <p>Sales Tax Per Capita \$202.60 (47)</p>	<p>Creswell 251 (126) Plymouth 3,903 (125) Roper 619 (—)</p>
Watauga	 <p>2009 Burden: 4.95% 2008 Burden: 5.89% 2007 Burden: 5.67%</p> <p>Change FY08-09: -15.93% Rank: 19 (2009), 8 (2008)</p> <p>Population: 45,319 Per-Capita Income: \$32,049 Rank: 56 (Pop.), 34 (PCI)</p>	<p>County Rev./Income 3.24% (29)</p> <p>County Rev. Per Cap. \$1,039.97 (30)</p> <p>Property Tax/Income 2.01% (36)</p> <p>Property Tax Per Cap. \$645.42 (36)</p> <p>Sales Tax/Income 0.74% (16)</p> <p>Sales Tax Per Capita \$235.66 (8)</p>	<p>County Rev./Income 3.44% (23)</p> <p>County Rev. Per Cap. \$1,068.66 (24)</p> <p>Property Tax/Income 1.98% (31)</p> <p>Property Tax Per Cap. \$615.63 (35)</p> <p>Sales Tax/Income 0.88% (13)</p> <p>Sales Tax Per Capita \$272.75 (10)</p>	<p>Beech Mountain 384 (—) Blowing Rock 1,482 (4) Boone 14,942 (26) Seven Devils 146 (6)</p>
Wayne	 <p>2009 Burden: 3.66% 2008 Burden: 3.90% 2007 Burden: 4.02%</p> <p>Change FY08-09: -6.11% Rank: 76 (2009), 74 (2008)</p> <p>Population: 115,696 Per-Capita Income: \$31,364 Rank: 23 (Pop.), 41 (PCI)</p>	<p>County Rev./Income 2.39% (89)</p> <p>County Rev. Per Cap. \$748.20 (79)</p> <p>Property Tax/Income 1.41% (92)</p> <p>Property Tax Per Cap. \$441.29 (84)</p> <p>Sales Tax/Income 0.55% (50)</p> <p>Sales Tax Per Capita \$172.85 (46)</p>	<p>County Rev./Income 2.58% (84)</p> <p>County Rev. Per Cap. \$764.03 (79)</p> <p>Property Tax/Income 1.45% (88)</p> <p>Property Tax Per Cap. \$429.39 (84)</p> <p>Sales Tax/Income 0.67% (54)</p> <p>Sales Tax Per Capita \$197.67 (54)</p>	<p>Eureka 236 (109) Fremont 1,408 (154) Goldensboro 37,661 (31) Mount Olive 4,578 (134) Pikeville 703 (98) Seven Springs 88 (118) Walnut Creek 912 (32)</p>

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2009 DATA COUNTY ONLY (RANK)	2008 DATA COUNTY ONLY (RANK)	2009 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
<p>Wilkes</p> 	<p>2009 Burden: 3.38% 2008 Burden: 3.52% 2007 Burden: 3.31%</p> <p>Change FY08-09: -3.95% Rank: 87 (2009), 87 (2008)</p> <p>Population: 67,297 Per-Capita Income: \$31,552 Rank: 37 (Pop.), 39 (PCI)</p>	<p>County Rev./Income 2.71% (66) County Rev. Per Cap. \$856.61 (54) Property Tax/Income 1.63% (72) Property Tax Per Cap. \$512.93 (59) Sales Tax/Income 0.62% (28) Sales Tax Per Capita \$197.08 (26)</p>	<p>County Rev./Income 2.84% (62) County Rev. Per Cap. \$871.08 (51) Property Tax/Income 1.63% (73) Property Tax Per Cap. \$499.61 (57) Sales Tax/Income 0.75% (34) Sales Tax Per Capita \$230.93 (21)</p>	<p>North Wilkesboro 4,176 (44) Ronda 482 (117) Wilkesboro 3,181 (30)</p>
<p>Wilson</p> 	<p>2009 Burden: 5.43% 2008 Burden: 5.34% 2007 Burden: 5.35%</p> <p>Change FY08-09: 1.73% Rank: 10 (2009), 14 (2008)</p> <p>Population: 78,917 Per-Capita Income: \$32,683 Rank: 34 (Pop.), 30 (PCI)</p>	<p>County Rev./Income 2.91% (46) County Rev. Per Cap. \$949.59 (39) Property Tax/Income 1.86% (46) Property Tax Per Cap. \$606.93 (44) Sales Tax/Income 0.53% (58) Sales Tax Per Capita \$174.52 (44)</p>	<p>County Rev./Income 2.82% (67) County Rev. Per Cap. \$879.15 (48) Property Tax/Income 1.70% (61) Property Tax Per Cap. \$531.17 (47) Sales Tax/Income 0.67% (53) Sales Tax Per Capita \$208.51 (43)</p>	<p>Black Creek 770 (77) Elm City 1,373 (119) Lucama 881 (67) Saratoga 396 (60) Sims 133 (29) Stantonsburg 732 (66) Wilson 50,643 (20)</p>
<p>Yadkin</p> 	<p>2009 Burden: 3.34% 2008 Burden: 3.44% 2007 Burden: 3.33%</p> <p>Change FY08-09: -2.81% Rank: 90 (2009), 89 (2008)</p> <p>Population: 38,162 Per-Capita Income: \$29,327 Rank: 62 (Pop.), 59 (PCI)</p>	<p>County Rev./Income 2.76% (63) County Rev. Per Cap. \$809.54 (67) Property Tax/Income 1.81% (51) Property Tax Per Cap. \$529.58 (52) Sales Tax/Income 0.59% (40) Sales Tax Per Capita \$172.92 (45)</p>	<p>County Rev./Income 2.84% (64) County Rev. Per Cap. \$811.64 (66) Property Tax/Income 1.79% (48) Property Tax Per Cap. \$512.02 (50) Sales Tax/Income 0.70% (46) Sales Tax Per Capita \$199.46 (50)</p>	<p>Boonville 1,172 (146) East Bend 674 (121) Jonesville 2,266 (96) Yadkinville 2,781 (155)</p>
<p>Yancey</p> 	<p>2009 Burden: 3.90% 2008 Burden: 3.30% 2007 Burden: 3.90%</p> <p>Change FY08-09: 18.30% Rank: 68 (2009), 94 (2008)</p> <p>Population: 18,592 Per-Capita Income: \$23,887 Rank: 85 (Pop.), 100 (PCI)</p>	<p>County Rev./Income 3.90% (10) County Rev. Per Cap. \$931.60 (43) Property Tax/Income 2.72% (9) Property Tax Per Cap. \$650.34 (34) Sales Tax/Income 0.86% (6) Sales Tax Per Capita \$206.49 (19)</p>	<p>County Rev./Income 3.30% (27) County Rev. Per Cap. \$755.60 (81) Property Tax/Income 1.99% (30) Property Tax Per Cap. \$455.64 (71) Sales Tax/Income 0.98% (8) Sales Tax Per Capita \$225.73 (24)</p>	<p>Burnsville 1,691 (—)</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	\$743.64 (81)	2.36% (90)	\$452.27 (82)	1.44% (88)	\$156.00 (64)	0.50% (70)
Alexander	\$725.01 (86)	2.48% (83)	\$391.80 (94)	1.34% (94)	\$166.59 (51)	0.57% (45)
Alleghany	\$1,055.41 (25)	3.79% (12)	\$669.19 (31)	2.40% (12)	\$181.04 (37)	0.65% (22)
Anson	\$787.76 (73)	2.91% (45)	\$526.26 (56)	1.94% (39)	\$133.30 (94)	0.49% (72)
Ashe	\$926.13 (44)	3.27% (25)	\$582.95 (47)	2.06% (32)	\$209.27 (18)	0.74% (15)
Avery	\$1,220.76 (11)	4.42% (4)	\$857.32 (8)	3.10% (5)	\$256.48 (4)	0.93% (3)
Beaufort	\$846.72 (56)	2.61% (72)	\$567.66 (49)	1.75% (59)	\$197.12 (24)	0.61% (35)
Bertie	\$704.90 (93)	2.44% (87)	\$428.04 (87)	1.48% (85)	\$120.64 (97)	0.42% (89)
Bladen	\$1,045.80 (29)	3.62% (15)	\$614.07 (42)	2.13% (26)	\$172.25 (47)	0.60% (36)
Brunswick	\$1,313.52 (5)	4.24% (7)	\$962.01 (5)	3.10% (4)	\$191.93 (28)	0.62% (29)
Buncombe	\$1,114.66 (17)	3.19% (31)	\$709.29 (26)	2.03% (35)	\$223.48 (13)	0.64% (27)
Burke	\$648.11 (97)	2.18% (95)	\$423.49 (89)	1.43% (89)	\$72.73 (99)	0.25% (99)
Cabarrus	\$1,071.13 (20)	3.04% (35)	\$779.36 (16)	2.21% (22)	\$181.68 (36)	0.51% (61)
Caldwell	\$744.85 (80)	2.65% (71)	\$478.61 (72)	1.70% (66)	\$152.06 (69)	0.54% (55)
Camden	\$1,146.16 (15)	3.38% (21)	\$775.16 (17)	2.29% (19)	\$131.50 (95)	0.39% (94)
Carteret	\$1,164.40 (14)	3.08% (33)	\$781.86 (15)	2.07% (31)	\$223.71 (12)	0.59% (38)
Caswell	\$734.80 (84)	2.51% (80)	\$405.08 (93)	1.38% (93)	\$143.19 (82)	0.49% (73)
Catawba	\$894.73 (49)	2.81% (56)	\$542.50 (50)	1.70% (65)	\$175.94 (43)	0.55% (49)
Chatham	\$1,218.05 (12)	2.77% (62)	\$908.06 (7)	2.07% (30)	\$163.45 (56)	0.37% (95)
Cherokee	\$1,063.73 (22)	4.29% (6)	\$626.67 (40)	2.53% (11)	\$218.71 (14)	0.88% (5)
Chowan	\$1,102.61 (18)	3.49% (18)	\$655.90 (33)	2.07% (29)	\$187.66 (33)	0.59% (37)
Clay	\$1,052.72 (26)	3.85% (11)	\$640.29 (37)	2.34% (16)	\$228.43 (9)	0.83% (9)
Cleveland	\$722.71 (87)	2.44% (86)	\$416.86 (90)	1.41% (91)	\$134.01 (93)	0.45% (81)
Columbus	\$825.21 (60)	2.78% (60)	\$526.55 (55)	1.77% (53)	\$138.51 (89)	0.47% (76)
Craven	\$827.69 (58)	2.29% (92)	\$449.83 (83)	1.25% (95)	\$171.82 (48)	0.48% (75)
Cumberland	\$803.37 (69)	1.97% (97)	\$484.93 (70)	1.19% (96)	\$144.13 (80)	0.35% (96)
Currituck	\$2,114.07 (2)	6.05% (3)	\$1,103.24 (2)	3.16% (3)	\$314.49 (3)	0.90% (4)
Dare	\$2,508.15 (1)	6.61% (1)	\$1,440.49 (1)	3.80% (1)	\$462.17 (1)	1.22% (1)
Davidson	\$709.68 (91)	2.24% (94)	\$474.89 (74)	1.50% (84)	\$137.05 (91)	0.43% (87)
Davie	\$945.12 (40)	2.59% (75)	\$633.17 (39)	1.74% (61)	\$160.84 (60)	0.44% (84)
Duplin	\$815.67 (63)	2.90% (47)	\$477.01 (73)	1.70% (67)	\$151.94 (70)	0.54% (54)
Durham	\$1,062.90 (23)	2.74% (64)	\$804.68 (11)	2.07% (28)	\$180.89 (38)	0.47% (77)
Edgecombe	\$784.74 (75)	2.70% (67)	\$464.41 (78)	1.60% (76)	\$124.82 (96)	0.43% (88)
Forsyth	\$922.06 (46)	2.47% (84)	\$648.62 (35)	1.74% (60)	\$164.04 (53)	0.44% (85)
Franklin	\$937.68 (42)	3.23% (30)	\$593.92 (45)	2.05% (33)	\$164.32 (52)	0.57% (46)
Gaston	\$909.65 (47)	2.78% (61)	\$612.08 (43)	1.87% (43)	\$146.89 (78)	0.45% (82)
Gates	\$727.92 (85)	2.85% (53)	\$463.63 (79)	1.82% (49)	\$146.45 (79)	0.57% (44)
Graham	<i>Submitted partial AFIR data</i>				\$205.29 (21)	0.77% (13)
Granville	\$720.10 (88)	2.59% (74)	\$486.48 (68)	1.75% (58)	\$137.11 (90)	0.49% (71)
Greene	\$678.63 (94)	2.52% (79)	\$390.36 (95)	1.45% (86)	\$141.81 (83)	0.53% (59)
Guilford	\$971.74 (36)	2.52% (78)	\$714.96 (24)	1.86% (47)	\$155.66 (65)	0.40% (91)
Halifax	\$818.91 (62)	2.96% (41)	\$487.74 (67)	1.76% (56)	\$163.31 (57)	0.59% (39)
Harnett	\$1,002.24 (33)	3.58% (16)	\$427.44 (88)	1.53% (81)	\$150.57 (72)	0.54% (56)
Haywood	\$1,021.11 (32)	3.26% (28)	\$669.72 (30)	2.14% (25)	\$191.59 (29)	0.61% (33)
Henderson	\$998.32 (34)	2.78% (59)	\$635.80 (38)	1.77% (55)	\$199.11 (23)	0.55% (48)
Hertford	\$756.86 (78)	2.80% (57)	\$473.00 (75)	1.75% (57)	\$181.99 (35)	0.67% (19)
Hoke	<i>Did not submit AFIR data</i>					
Hyde	\$1,801.13 (3)	6.38% (2)	\$1,065.66 (3)	3.77% (2)	\$315.98 (2)	1.12% (2)
Iredell	\$953.55 (38)	2.90% (48)	\$622.78 (41)	1.89% (42)	\$189.45 (31)	0.58% (42)
Jackson	\$1,238.80 (10)	4.20% (8)	\$807.52 (10)	2.74% (8)	\$247.33 (5)	0.84% (8)

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	\$880.89 (51)	2.73% (65)	\$585.43 (46)	1.81% (50)	\$176.41 (42)	0.55% (52)
Jones	\$710.07 (90)	2.24% (93)	\$484.64 (71)	1.53% (80)	\$140.19 (88)	0.44% (83)
Lee	\$906.31 (48)	2.93% (44)	\$667.45 (32)	2.15% (23)	\$156.50 (63)	0.51% (64)
Lenoir	\$825.94 (59)	2.56% (76)	\$522.63 (57)	1.62% (73)	\$163.48 (55)	0.51% (63)
Lincoln	\$1,087.62 (19)	3.30% (24)	\$731.82 (20)	2.22% (21)	\$185.15 (34)	0.56% (47)
Macon	\$1,253.36 (8)	4.17% (9)	\$772.45 (18)	2.57% (10)	\$240.06 (6)	0.80% (11)
Madison	\$815.47 (64)	2.97% (40)	\$490.95 (66)	1.79% (52)	\$140.67 (86)	0.51% (62)
Martin	\$922.78 (45)	3.01% (39)	\$568.84 (48)	1.86% (45)	\$188.11 (32)	0.61% (31)
McDowell	\$735.39 (83)	2.89% (50)	\$410.64 (92)	1.62% (74)	\$190.11 (30)	0.75% (14)
Mecklenburg	\$1,308.03 (7)	2.89% (51)	\$949.14 (6)	2.10% (27)	\$227.81 (10)	0.50% (65)
Mitchell	\$787.50 (74)	3.04% (34)	\$413.11 (91)	1.59% (77)	\$212.80 (17)	0.82% (10)
Montgomery	\$764.05 (77)	2.90% (49)	\$504.46 (61)	1.91% (41)	\$141.09 (85)	0.53% (57)
Moore	\$965.49 (37)	2.48% (82)	\$672.89 (29)	1.73% (62)	\$178.28 (39)	0.46% (79)
Nash	\$708.33 (92)	2.14% (96)	\$469.45 (77)	1.42% (90)	\$152.72 (68)	0.46% (78)
New Hanover	\$1,242.08 (9)	3.39% (20)	\$821.54 (9)	2.24% (20)	\$237.05 (7)	0.65% (24)
Northampton	\$1,062.24 (24)	3.46% (19)	\$712.16 (25)	2.32% (18)	\$119.80 (98)	0.39% (93)
Onslow	\$604.21 (98)	1.51% (98)	\$328.00 (97)	0.82% (98)	\$161.74 (58)	0.41% (90)
Orange	\$1,336.23 (4)	2.84% (54)	\$1,011.73 (4)	2.15% (24)	\$140.35 (87)	0.30% (98)
Pamlico	\$1,065.79 (21)	3.02% (37)	\$717.59 (23)	2.04% (34)	\$215.33 (16)	0.61% (34)
Pasquotank	\$884.41 (50)	3.31% (23)	\$428.79 (86)	1.61% (75)	\$176.55 (41)	0.66% (21)
Pender	\$984.00 (35)	3.36% (22)	\$695.38 (28)	2.38% (14)	\$159.78 (61)	0.55% (51)
Perquimans	\$864.55 (53)	3.02% (38)	\$534.08 (51)	1.86% (44)	\$144.13 (81)	0.50% (67)
Person	\$1,132.90 (16)	3.76% (13)	\$720.04 (21)	2.39% (13)	\$195.40 (27)	0.65% (23)
Pitt	\$791.83 (71)	2.41% (88)	\$499.71 (63)	1.52% (83)	\$150.08 (74)	0.46% (80)
Polk	\$1,309.28 (6)	3.26% (27)	\$785.43 (14)	1.96% (38)	\$161.33 (59)	0.40% (92)
Randolph	\$659.93 (96)	2.31% (91)	\$440.82 (85)	1.55% (79)	\$141.43 (84)	0.50% (69)
Richmond	\$790.93 (72)	2.93% (43)	\$515.53 (58)	1.91% (40)	\$155.09 (66)	0.58% (43)
Robeson	\$663.46 (95)	2.66% (70)	\$359.48 (96)	1.44% (87)	\$171.29 (50)	0.69% (18)
Rockingham	\$805.90 (68)	2.70% (68)	\$498.92 (64)	1.67% (68)	\$150.21 (73)	0.50% (66)
Rowan	\$772.97 (76)	2.52% (77)	\$526.77 (54)	1.72% (63)	\$134.14 (92)	0.44% (86)
Rutherford	\$812.56 (65)	2.94% (42)	\$505.37 (60)	1.83% (48)	\$177.42 (40)	0.64% (26)
Sampson	\$742.79 (82)	2.60% (73)	\$472.59 (76)	1.65% (70)	\$149.15 (75)	0.52% (60)
Scotland	\$880.26 (52)	3.27% (26)	\$528.28 (53)	1.96% (37)	\$226.60 (11)	0.84% (7)
Stanly	\$803.24 (70)	2.69% (69)	\$495.11 (65)	1.66% (69)	\$148.08 (76)	0.50% (68)
Stokes	\$715.44 (89)	2.45% (85)	\$455.33 (80)	1.56% (78)	\$157.78 (62)	0.54% (53)
Surry	\$853.99 (55)	2.87% (52)	\$454.36 (81)	1.52% (82)	\$205.10 (22)	0.69% (17)
Swain	\$812.36 (66)	3.03% (36)	\$316.58 (98)	1.18% (97)	\$206.16 (20)	0.77% (12)
Transylvania	\$1,206.01 (13)	3.57% (17)	\$788.90 (13)	2.34% (17)	\$216.85 (15)	0.64% (25)
Tyrrell	\$942.90 (41)	3.73% (14)	\$717.80 (22)	2.84% (7)	\$154.65 (67)	0.61% (32)
Union	\$1,050.48 (28)	3.12% (32)	\$796.81 (12)	2.37% (15)	\$163.64 (54)	0.49% (74)
Vance	\$822.68 (61)	2.80% (58)	\$502.38 (62)	1.71% (64)	\$197.08 (25)	0.67% (20)
Wake	\$1,038.85 (31)	2.49% (81)	\$739.08 (19)	1.77% (54)	\$147.24 (77)	0.35% (97)
Warren	\$1,051.67 (27)	4.30% (5)	\$707.18 (27)	2.89% (6)	\$151.19 (71)	0.62% (30)
Washington	\$843.59 (57)	2.84% (55)	\$485.17 (69)	1.63% (71)	\$171.40 (49)	0.58% (41)
Watauga	\$1,039.97 (30)	3.24% (29)	\$645.42 (36)	2.01% (36)	\$235.66 (8)	0.74% (16)
Wayne	\$748.20 (79)	2.39% (89)	\$441.29 (84)	1.41% (92)	\$172.85 (46)	0.55% (50)
Wilkes	\$856.61 (54)	2.71% (66)	\$512.93 (59)	1.63% (72)	\$197.08 (26)	0.62% (28)
Wilson	\$949.59 (39)	2.91% (46)	\$606.93 (44)	1.86% (46)	\$174.52 (44)	0.53% (58)
Yadkin	\$809.54 (67)	2.76% (63)	\$529.58 (52)	1.81% (51)	\$172.92 (45)	0.59% (40)
Yancey	\$931.60 (43)	3.90% (10)	\$650.34 (34)	2.72% (9)	\$206.49 (19)	0.86% (6)

Characteristics of N.C. Counties

COUNTY	PER-CAPITA PERSONAL INCOME	RANK	POPULATION	RANK	POP. % CHANGE 2000-2008	TAX RATE ACTUAL/EFFECT.	REVALUE YEAR
Alamance	\$31,501	40	145,995	18	11.62%	\$0.5800 / \$0.5051	2001
Alexander	\$29,292	61	36,953	66	9.97%	\$0.5350 / \$0.5069	2007
Alleghany	\$27,884	76	11,125	94	4.17%	\$0.4300 / \$0.3831	2007
Anson	\$27,072	83	25,368	74	0.37%	\$0.8940 / \$0.6051	2002
Ashe	\$28,293	71	26,319	73	7.94%	\$0.4250 / \$0.3356	2006
Avery	\$27,633	80	18,428	86	7.35%	\$0.3900 / \$0.2772	2006
Beaufort	\$32,399	31	46,590	55	3.63%	\$0.6000 / \$0.4081	2002
Bertie	\$28,889	66	20,074	82	1.60%	\$0.7800 / \$0.6871	2004
Bladen	\$28,859	67	32,153	69	-0.39%	\$0.7400 / \$0.6711	2007
Brunswick	\$30,996	43	102,857	26	40.62%	\$0.3050 / \$0.2991	2007
Buncombe	\$34,969	20	227,875	7	10.45%	\$0.5250 / \$0.4389	2006
Burke	\$29,684	55	89,259	31	0.13%	\$0.5200 / \$0.5013	2007
Cabarrus	\$35,280	18	170,406	12	30.02%	\$0.6300 / \$0.6300	2008
Caldwell	\$28,127	73	80,020	33	2.98%	\$0.6599 / \$0.5665	2005
Camden	\$33,881	22	9,730	97	41.32%	\$0.5900 / \$0.5552	2007
Carteret	\$37,796	12	63,520	40	6.96%	\$0.2300 / \$0.2263	2007
Caswell	\$29,314	60	23,422	78	-0.34%	\$0.6290 / \$0.6290	2008
Catawba	\$31,823	35	154,941	16	9.36%	\$0.5350 / \$0.5240	2007
Chatham	\$43,894	3	60,881	41	23.43%	\$0.6530 / \$0.5788	2005
Cherokee	\$24,804	98	27,128	72	11.66%	\$0.3850 / \$0.3781	2008
Chowan	\$31,635	38	14,687	88	3.80%	\$0.5600 / \$0.5329	2006
Clay	\$27,360	82	10,458	95	19.18%	\$0.4300 / \$0.2386	2002
Cleveland	\$29,609	56	97,936	27	1.83%	\$0.5700 / \$0.5577	2008
Columbus	\$29,688	54	54,758	49	0.01%	\$0.8150 / \$0.6900	2005
Craven	\$36,121	16	97,757	28	6.81%	\$0.6100 / \$0.4035	2002
Cumberland	\$40,791	5	316,914	5	4.61%	\$0.8600 / \$0.7028	2003
Currituck	\$34,939	21	23,773	76	30.69%	\$0.3200 / \$0.2732	2005
Dare	\$37,934	11	33,955	68	13.31%	\$0.2600 / \$0.2404	2005
Davidson	\$31,742	37	158,866	14	7.89%	\$0.5400 / \$0.5399	2007
Davie	\$36,438	15	40,970	61	17.61%	\$0.6600 / \$0.6002	2005
Duplin	\$28,088	74	53,431	50	8.90%	\$0.7900 / \$0.6162	2001
Durham	\$38,795	9	260,420	6	16.62%	\$0.7081 / \$0.7081	2008
Edgecombe	\$29,052	64	51,800	52	-6.84%	\$0.9400 / \$0.7141	2001
Forsyth	\$37,278	13	343,704	4	12.30%	\$0.6960 / \$0.6410	2005
Franklin	\$29,040	65	57,923	43	22.56%	\$0.8225 / \$0.7413	2004
Gaston	\$32,727	29	204,971	8	7.64%	\$0.8350 / \$0.7788	2007
Gates	\$25,525	94	11,836	93	12.55%	\$0.9750 / \$0.4241	2001
Graham	\$26,794	89	8,087	98	1.18%	\$0.6000 / \$0.3098	2002
Granville	\$27,761	77	56,250	47	15.98%	\$0.7550 / \$0.6501	2002
Greene	\$26,931	86	21,205	79	11.76%	\$0.7560 / \$0.6790	2005
Guilford	\$38,534	10	468,344	3	11.23%	\$0.7374 / \$0.6755	2004
Halifax	\$27,658	79	55,217	48	-3.76%	\$0.6800 / \$0.5864	2007
Harnett	\$28,015	75	109,637	24	20.47%	\$0.7350 / \$0.6026	2003
Haywood	\$31,336	42	57,108	46	5.69%	\$0.4970 / \$0.4182	2006
Henderson	\$35,901	17	103,836	25	16.42%	\$0.4620 / \$0.4193	2007
Hertford	\$26,985	84	23,764	77	3.43%	\$0.9100 / \$0.7575	2003
Hoke	\$26,686	91	44,432	58	32.04%	\$0.7000 / \$0.6689	2006
Hyde	\$28,251	72	5,516	99	-5.32%	\$0.7150 / \$0.5179	2003
Iredell	\$32,888	27	154,135	17	25.66%	\$0.4450 / \$0.4098	2007
Jackson	\$29,477	57	36,990	65	11.68%	\$0.2800 / \$0.2800	2008

COUNTY	PER-CAPITA PERSONAL INCOME	RANK	POPULATION	RANK	POP. % CHANGE 2000-2008	TAX RATE ACTUAL/EFFECT.	REVALUE YEAR
Johnston	\$32,316	32	162,746	13	33.45%	\$0.7800 /\$0.6673	2003
Jones	\$31,750	36	10,292	96	-1.02%	\$0.7000 /\$0.6121	2006
Lee	\$30,983	44	57,500	45	16.89%	\$0.7500 /\$0.7046	2007
Lenoir	\$32,309	33	57,521	44	-3.52%	\$0.8400 /\$0.7648	2001
Lincoln	\$32,912	26	74,538	35	16.87%	\$0.5700 /\$0.5654	2009
Macon	\$30,066	49	34,227	67	14.83%	\$0.2641 /\$0.2532	2007
Madison	\$27,460	81	20,810	81	5.98%	\$0.5100 /\$0.3338	2004
Martin	\$30,617	47	23,870	75	-6.56%	\$0.7850 /\$0.5723	2001
McDowell	\$25,410	95	44,562	57	5.72%	\$0.5500 /\$0.4400	2003
Mecklenburg	\$45,264	2	877,007	1	26.12%	\$0.8387 /\$0.6953	2003
Mitchell	\$25,919	93	16,034	87	2.21%	\$0.5200 /\$0.2818	2001
Montgomery	\$26,386	92	27,651	71	3.07%	\$0.5800 /\$0.4176	2004
Moore	\$38,919	8	85,280	32	14.06%	\$0.4790 /\$0.4508	2007
Nash	\$33,067	25	93,981	29	7.55%	\$0.7000 /\$0.5734	2001
New Hanover	\$36,629	14	192,235	9	19.90%	\$0.4525 /\$0.4239	2007
Northampton	\$30,694	45	21,168	80	-4.16%	\$0.7800 /\$0.7160	2007
Onslow	\$39,932	7	176,004	11	17.06%	\$0.5030 /\$0.4160	2006
Orange	\$47,063	1	129,296	22	11.91%	\$0.9980 /\$0.7917	2005
Pamlico	\$35,257	19	12,892	92	-0.32%	\$0.6525 /\$0.3159	2004
Pasquotank	\$26,701	90	41,330	60	18.43%	\$0.5500 /\$0.4718	2006
Pender	\$29,253	62	51,853	51	26.22%	\$0.6500 /\$0.3618	2003
Perquimans	\$28,664	68	12,962	91	14.02%	\$0.4100 /\$0.4100	2008
Person	\$30,098	48	37,510	63	5.30%	\$0.7000 /\$0.6232	2005
Pitt	\$32,874	28	155,570	15	16.34%	\$0.6650 /\$0.6613	2008
Polk	\$40,129	6	18,992	84	3.65%	\$0.6800 /\$0.4134	2001
Randolph	\$28,510	70	140,980	19	8.05%	\$0.5550 /\$0.5130	2007
Richmond	\$26,960	85	46,842	53	0.61%	\$0.8100 /\$0.8100	2008
Robeson	\$24,935	97	130,316	21	5.74%	\$0.8000 /\$0.6752	2005
Rockingham	\$29,850	50	91,691	30	-0.26%	\$0.7050 /\$0.6210	2003
Rowan	\$30,620	46	138,512	20	6.27%	\$0.5950 /\$0.5755	2007
Rutherford	\$27,667	78	63,555	39	1.04%	\$0.5300 /\$0.4942	2007
Sampson	\$28,559	69	65,396	38	8.70%	\$0.8450 /\$0.6895	2003
Scotland	\$26,901	87	37,064	64	2.96%	\$1.0200 /\$0.8996	2003
Stanly	\$29,836	51	59,714	42	2.78%	\$0.6700 /\$0.5488	2005
Stokes	\$29,155	63	46,638	54	4.31%	\$0.6000 /\$0.5368	2005
Surry	\$29,802	52	73,388	36	3.06%	\$0.5820 /\$0.5749	2008
Swain	\$26,799	88	13,982	89	7.78%	\$0.3300 /\$0.2188	2005
Transylvania	\$33,771	23	30,991	70	5.65%	\$0.5400 /\$0.4304	2002
Tyrrell	\$25,288	96	4,280	100	3.16%	\$0.7400 /\$0.5797	2005
Union	\$33,673	24	191,108	10	54.40%	\$0.6650 /\$0.6414	2008
Vance	\$29,373	58	43,502	59	1.28%	\$0.7980 /\$0.7980	2008
Wake	\$41,691	4	864,429	2	37.68%	\$0.5340 /\$0.5335	2008
Warren	\$24,457	99	19,918	83	-0.27%	\$0.9200 /\$0.5516	2001
Washington	\$29,735	53	13,172	90	-4.02%	\$0.7900 /\$0.6800	2005
Watauga	\$32,049	34	45,319	56	6.15%	\$0.3130 /\$0.2453	2006
Wayne	\$31,364	41	115,696	23	2.09%	\$0.7640 /\$0.6327	2003
Wilkes	\$31,552	39	67,297	37	2.53%	\$0.5700 /\$0.5299	2007
Wilson	\$32,683	30	78,917	34	6.92%	\$0.7300 /\$0.7300	2008
Yadkin	\$29,327	59	38,162	62	4.98%	\$0.7600 /\$0.6492	2005
Yancey	\$23,887	100	18,592	85	4.58%	\$0.4500 /\$0.4488	2008

Note: Data for Fiscal Year 2009.

2009 Combined County & Municipal Revenues by Municipality

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

MUNICIPALITY	COUNTY	LOCAL REVENUES PER CAPITA	2009 RANK	2008 RANK	PROPERTY TAX BURDEN PER CAPITA	2009 RANK	2008 RANK	SALES TAX BURDEN PER CAPITA	2009 RANK	2008 RANK
HIGHER BURDEN — UPPER QUARTILE										
Charlotte	Mecklenburg	\$2,360.94	1	1	\$1,452.76	3	3	\$429.78	1	1
Chapel Hill	Orange ^a	\$2,275.66	2	4	\$1,613.90	1	1	\$304.44	20	22
Asheville	Buncombe	\$2,173.46	3	3	\$1,270.07	12	6	\$414.51	2	2
Mooresville	Iredell	\$2,153.02	4	2	\$1,517.26	2	2	\$375.44	5	4
Wilmington	New Hanover	\$2,112.91	5	5	\$1,278.94	11	11	\$376.79	4	5
Durham	Durham	\$1,954.04	6	6	\$1,312.10	6	4	\$346.70	8	10
Raleigh	Wake	\$1,943.53	7	10	\$1,216.78	15	16	\$312.72	14	13
Wake Forest ^c	Wake	\$1,923.91	8	—	\$1,362.82	4	—	\$304.67	19	—

AVERAGE BURDEN — SECOND AND THIRD QUARTILES

Cary	Wake	\$1,911.45	9	7	\$1,198.48	17	13	\$307.03	18	18
Greensboro	Guilford	\$1,907.42	10	9	\$1,263.03	13	10	\$297.76	24	21
Monroe	Union	\$1,904.12	11	13	\$1,229.60	14	14	\$273.52	33	27
Huntersville	Mecklenburg	\$1,887.85	12	12	\$1,305.55	7	5	\$301.15	22	17
High Point	Guilford ^a	\$1,883.10	13	11	\$1,281.04	10	8	\$299.13	23	25
Concord	Cabarrus	\$1,856.09	14	16	\$1,330.55	5	12	\$334.01	9	8
Hickory	Catawba	\$1,854.14	15	8	\$1,120.82	19	15	\$370.48	6	6
Garner	Wake	\$1,832.76	16	15	\$1,298.06	8	9	\$310.80	15	16
Apex	Wake	\$1,810.33	17	19	\$1,215.24	16	17	\$310.44	16	14
Matthews	Mecklenburg	\$1,802.35	18	14	\$1,288.61	9	7	\$287.01	29	15
Salisbury	Rowan	\$1,779.85	19	18	\$1,060.89	22	20	\$285.25	30	30
Wilson	Wilson	\$1,725.14	20	24	\$992.70	24	26	\$292.59	26	28
Winston-Salem	Forsyth	\$1,692.70	21	17	\$1,075.70	21	18	\$289.42	28	23
Statesville	Iredell	\$1,686.46	22	20	\$1,047.63	23	21	\$397.62	3	3
New Bern	Craven	\$1,673.49	23	21	\$905.46	28	25	\$362.73	7	7
Sanford	Lee	\$1,601.80	24	22	\$1,093.79	20	19	\$333.15	10	9
Kannapolis	Cabarrus ^a	\$1,589.49	25	28	\$1,123.84	18	23	\$284.36	31	29
Gastonia	Gaston	\$1,536.52	26	23	\$977.61	25	22	\$280.93	32	31

LOWER BURDEN — LOWER QUARTILE

Burlington	Alamance	\$1,534.63	27	25	\$922.45	27	24	\$328.09	11	12
Greenville	Pitt	\$1,513.91	28	26	\$866.15	29	29	\$317.21	13	11
Rocky Mount	Nash ^a	\$1,434.78	29	27	\$795.71	31	31	\$303.94	21	20
Fayetteville	Cumberland	\$1,418.50	30	30	\$791.04	32	30	\$307.39	17	24
Goldsboro	Wayne	\$1,399.47	31	29	\$789.66	33	32	\$321.94	12	19
Indian Trail	Union	\$1,276.17	32	32	\$971.85	26	28	\$202.81	34	33
Thomasville	Davidson	\$1,275.96	33	31	\$856.13	30	27	\$294.05	25	26
Jacksonville	Onslow	\$1,041.89	34	33	\$536.85	34	33	\$292.53	27	32

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

HIGHER BURDEN — UPPER QUARTILE

Kill Devil Hills	Dare	\$4,025.15	1	1	\$2,224.93	1	1	\$712.00	1	1
Carolina Beach	New Hanover	\$2,737.54	2	2	\$1,540.42	8	6	\$475.46	3	3
Oak Island	Brunswick	\$2,564.87	3	3	\$1,657.81	4	3	\$406.86	5	7
Hillsborough	Orange	\$2,255.66	4	9	\$1,660.01	3	4	\$302.10	53	59
Morrisville	Wake	\$2,243.09	5	5	\$1,542.06	7	7	\$310.35	44	38
Pineville	Mecklenburg	\$2,201.70	6	6	\$1,472.58	9	8	\$341.47	22	20
Morehead City	Carteret	\$2,186.20	7	7	\$1,364.17	13	11	\$397.45	8	6
Zebulon	Wake	\$2,156.61	8	13	\$1,591.12	5	9	\$304.93	50	37
Carrboro	Orange	\$2,155.58	9	12	\$1,567.41	6	5	\$288.65	63	50
Holly Springs	Wake	\$2,091.78	10	8	\$1,263.57	17	20	\$308.85	46	44
Waynesville	Haywood	\$2,069.34	11	17	\$1,111.34	29	28	\$403.00	6	5
Brevard	Transylvania	\$2,046.67	12	11	\$1,264.54	16	14	\$364.55	17	17
Davidson	Mecklenburg	\$1,975.84	13	14	\$1,415.71	11	10	\$319.30	35	27
Pinehurst	Moore	\$1,975.14	14	16	\$1,343.44	14	13	\$368.32	15	13
Southern Pines	Moore	\$1,917.62	15	15	\$1,278.66	15	15	\$376.73	11	12
Mount Airy	Surry	\$1,903.51	16	20	\$1,054.90	34	33	\$421.73	4	4

MUNICIPALITY	COUNTY	LOCAL REVENUES PER CAPITA	2009 RANK	2008 RANK	PROPERTY TAX BURDEN PER CAPITA	2009 RANK	2008 RANK	SALES TAX BURDEN PER CAPITA	2009 RANK	2008 RANK
Cornelius	Mecklenburg	\$1,902.35	17	4	\$1,740.16	2	2	\$322.85	31	25
Harrisburg	Cabarrus	\$1,897.27	18	35	\$1,424.42	10	16	\$309.31	45	67
Clayton	Johnston	\$1,875.66	19	19	\$1,117.69	28	25	\$347.24	20	26
Roxboro	Person	\$1,831.09	20	25	\$1,171.65	21	19	\$319.50	34	36
Fuquay-Varina	Wake	\$1,824.34	21	18	\$1,202.99	20	23	\$305.96	47	47
Washington	Beaufort	\$1,798.83	22	27	\$943.18	42	41	\$402.31	7	8
Kernersville	Forsyth	\$1,798.78	23	22	\$1,209.68	18	17	\$319.81	33	22

AVERAGE BURDEN — SECOND AND THIRD QUARTILES

Hendersonville	Henderson	\$1,795.95	24	26	\$1,149.50	23	21	\$380.90	10	18
Black Mountain	Buncombe	\$1,791.90	25	23	\$1,047.31	36	32	\$338.94	23	23
Boone	Watauga	\$1,786.46	26	10	\$1,392.14	12	12	\$488.05	2	2
Knightdale	Wake	\$1,756.59	27	31	\$1,142.93	25	29	\$290.79	58	41
Smithfield	Johnston	\$1,745.90	28	30	\$989.61	39	35	\$312.36	41	28
Wendell	Wake	\$1,742.81	29	38	\$1,109.32	30	37	\$315.29	38	39
Lincolnton	Lincoln	\$1,742.79	30	37	\$1,146.22	24	38	\$385.44	9	14
Leland	Brunswick	\$1,737.26	31	21	\$1,125.73	27	22	\$369.07	14	10
Edenton	Chowan	\$1,719.64	32	28	\$927.99	44	56	\$278.08	72	63
Mebane	Alamance ^a	\$1,699.44	33	32	\$1,161.61	22	24	\$315.23	39	42
Whiteville	Columbus	\$1,695.88	34	41	\$888.49	50	48	\$283.39	68	48
Siler City	Chatham	\$1,678.58	35	33	\$1,127.61	26	31	\$350.82	19	19
Conover	Catawba	\$1,664.56	36	29	\$1,075.99	32	30	\$366.94	16	9
Mint Hill	Mecklenburg	\$1,663.06	37	34	\$1,204.96	19	18	\$285.27	65	58
Elizabeth City	Pasquotank	\$1,629.87	38	55	\$721.79	84	86	\$317.09	37	40
Dunn	Harnett	\$1,618.11	39	24	\$741.97	77	26	\$289.22	61	55
Gibsonville	Alamance ^a	\$1,607.26	40	42	\$937.19	43	42	\$287.19	64	45
Reidsville	Rockingham	\$1,592.24	41	45	\$1,015.51	38	39	\$313.92	40	56
Mount Holly ^e	Gaston	\$1,589.80	42	—	\$1,068.87	33	—	\$289.15	62	—
Fletcher	Henderson	\$1,583.28	43	36	\$1,038.26	37	34	\$326.43	29	21
Kinston	Lenoir	\$1,574.01	44	49	\$896.15	47	51	\$289.68	60	66
Henderson	Vance	\$1,573.14	45	40	\$821.53	64	63	\$331.92	25	35
Williamston	Martin	\$1,571.70	46	50	\$950.89	41	47	\$342.97	21	24
Albemarle	Stanly	\$1,556.17	47	46	\$841.80	58	53	\$301.08	54	51
Belmont	Gaston	\$1,552.39	48	39	\$1,086.07	31	27	\$281.32	69	65
Newton	Catawba	\$1,538.64	49	43	\$917.96	45	45	\$374.72	12	11
Tarboro	Edgecombe	\$1,521.81	50	51	\$755.87	75	67	\$266.50	75	73
Clinton	Sampson	\$1,477.11	51	48	\$795.57	69	62	\$324.35	30	30
Hamlet	Richmond	\$1,476.12	52	57	\$843.80	56	57	\$334.23	24	34
Roanoke Rapids	Halifax	\$1,473.13	53	52	\$890.44	48	49	\$297.38	55	69
Woodfin	Buncombe	\$1,462.99	54	47	\$955.20	40	40	\$289.93	59	53
Lenoir	Caldwell	\$1,452.12	55	63	\$881.29	51	58	\$310.37	43	62
Morganton	Burke	\$1,438.35	56	54	\$880.25	52	46	\$226.68	83	77
Eden	Rockingham	\$1,424.43	57	60	\$829.86	62	59	\$304.98	49	57
Stallings	Union	\$1,412.49	58	61	\$1,050.84	35	36	\$239.40	78	78
Cherryville	Gaston	\$1,399.23	59	53	\$889.50	49	44	\$227.77	82	64
Rockingham	Richmond	\$1,398.21	60	62	\$830.23	61	61	\$330.70	26	32
Spring Lake	Cumberland	\$1,383.04	61	64	\$787.78	70	68	\$305.73	48	46
Lumberton	Robeson	\$1,382.23	62	56	\$724.91	83	76	\$350.90	18	29
Asheboro	Randolph	\$1,367.93	63	58	\$905.27	46	43	\$283.95	67	49
Laurinburg	Scotland	\$1,362.79	64	73	\$725.06	82	72	\$302.19	52	79
Selma	Johnston	\$1,354.90	65	59	\$839.13	59	55	\$268.12	73	72
Forest City	Rutherford	\$1,352.98	66	44	\$756.64	73	64	\$266.13	76	70
Oxford	Granville	\$1,350.70	67	66	\$756.56	74	65	\$279.27	70	68
Lexington	Davidson	\$1,347.87	68	65	\$858.00	53	52	\$285.00	66	61
Winterville ^e	Pitt	\$1,340.92	69	—	\$842.37	57	—	\$311.61	42	—

LOWER BURDEN — LOWER QUARTILE

Bessemer City	Gaston	\$1,334.55	70	67	\$850.27	54	50	\$215.11	84	83
Hope Mills	Cumberland	\$1,333.78	71	68	\$731.03	81	70	\$292.02	57	43
Shelby	Cleveland	\$1,322.49	72	77	\$798.96	67	75	\$267.94	74	76
Graham	Alamance	\$1,307.25	73	71	\$738.26	78	69	\$329.18	28	33
Marion	McDowell	\$1,303.84	74	69	\$666.66	89	84	\$372.19	13	16
Kings Mountain	Cleveland ^a	\$1,297.39	75	76	\$707.00	86	85	\$230.11	81	81

MUNICIPALITY	COUNTY	LOCAL	2009	2008	PROPERTY	2009	2008	SALES	2009	2008
		REVENUES PER CAPITA	RANK	RANK	TAX BURDEN PER CAPITA	RANK	RANK	TAX BURDEN PER CAPITA	RANK	RANK
Wadesboro	Anson	\$1,297.27	76	72	\$836.19	60	54	\$278.79	71	75
King	Stokes	\$1,267.33	77	74	\$766.13	72	66	\$265.63	77	74
Elon	Alamance	\$1,219.90	78	75	\$690.57	87	83	\$330.34	27	31
Archdale	Randolph	\$1,202.83	79	78	\$719.90	85	81	\$296.66	56	60
Mills River	Henderson	\$1,137.16	80	70	\$735.11	79	74	\$236.03	80	15
Weddington	Union	\$1,131.02	81	82	\$848.50	55	73	\$173.18	87	85
Lewisville	Forsyth	\$1,127.04	82	79	\$798.79	68	60	\$208.58	85	82
Havelock	Craven	\$1,120.08	83	81	\$606.63	90	88	\$237.54	79	80
Butner	Granville	\$1,109.41	84	84	\$685.47	88	87	\$321.82	32	71
Wesley Chapel	Union	\$1,100.62	85	83	\$821.73	63	78	\$168.82	89	86
Fairview	Union	\$1,073.12	86	87	\$814.07	65	79	\$167.20	90	87
Unionville	Union	\$1,068.15	87	86	\$808.64	66	80	\$166.55	91	89
Clemmons	Forsyth	\$1,065.67	88	80	\$748.68	76	71	\$191.29	86	84
Summerfield	Guilford	\$1,059.64	89	85	\$770.00	71	77	\$170.10	88	88
Pleasant Garden	Guilford	\$1,011.02	90	89	\$731.85	80	82	\$164.63	92	90
Sawmills	Caldwell	\$1,005.47	91	88	\$542.26	91	89	\$318.37	36	54
Trinity	Randolph	\$899.13	92	90	\$515.12	92	90	\$303.91	51	52

MUNICIPALITIES WITH POPULATIONS OF 1,000–4,999 (202 MUNICIPALITIES, 194 RANKED)
HIGHER BURDEN — UPPER QUARTILE

Nags Head	Dare	\$5,544.52	1	1	\$2,900.97	1	1	\$918.14	2	2
Manteo	Dare	\$5,295.25	2	2	\$2,810.72	2	2	\$908.71	3	3
Surf City	Pender	\$4,618.56	3	3	\$2,661.03	4	5	\$903.59	4	1
Blowing Rock	Watauga	\$4,114.30	4	4	\$2,687.09	3	3	\$473.49	16	14
Atlantic Beach	Carteret	\$3,983.68	5	5	\$2,362.49	6	4	\$803.92	5	6
Wrightsville Beach	New Hanover	\$3,980.62	6	9	\$1,801.65	14	17	\$508.66	13	12
Lake Lure	Rutherford	\$3,928.80	7	7	\$2,387.39	5	6	\$939.27	1	4
Kitty Hawk	Dare	\$3,912.65	8	6	\$2,181.31	8	8	\$706.47	7	8
Farmville	Pitt	\$3,784.91	9	52	\$1,142.90	43	50	\$327.42	75	68
Southern Shores	Dare	\$3,772.39	10	8	\$2,102.42	12	11	\$675.60	8	10
Pine Knoll Shores	Carteret	\$3,408.67	11	10	\$2,228.38	7	7	\$672.17	9	5
Emerald Isle	Carteret	\$3,312.83	12	12	\$2,115.24	11	10	\$626.33	10	9
Shalotte	Brunswick	\$3,072.53	13	16	\$2,139.99	10	12	\$403.73	32	38
Biltmore Forest	Buncombe	\$3,056.73	14	14	\$2,141.40	9	9	\$716.20	6	7
Sunset Beach	Brunswick	\$2,910.62	15	15	\$1,623.59	18	13	\$403.67	33	39
Claremont*	Catawba	\$2,868.22	16	—	\$1,965.48	13	—	\$355.74	57	—
Banner Elk	Avery	\$2,751.84	17	17	\$1,703.55	17	16	\$495.83	14	11
Weaverville	Buncombe	\$2,570.89	18	20	\$1,453.18	24	21	\$519.76	12	13
Maggie Valley	Haywood	\$2,565.66	19	19	\$1,796.94	15	14	\$444.95	18	34
Kure Beach	New Hanover	\$2,491.40	20	22	\$1,532.37	20	18	\$484.06	15	16
Waxhaw	Union	\$2,346.79	21	33	\$1,742.28	16	23	\$351.22	61	71
Tryon	Polk	\$2,345.35	22	28	\$1,454.19	23	22	\$319.76	80	63
Southport	Brunswick	\$2,299.68	23	23	\$1,511.98	21	19	\$394.79	38	35
Pilot Mountain	Surry	\$2,294.81	24	54	\$1,591.50	19	55	\$427.62	22	20
Beaufort	Carteret	\$2,151.48	25	30	\$1,354.56	27	29	\$365.38	51	19
Murphy	Cherokee	\$2,146.00	26	25	\$1,229.72	35	36	\$218.71	180	15
West Jefferson	Ashe	\$2,124.79	27	26	\$1,507.98	22	20	\$429.31	21	28
Pittsboro	Chatham	\$2,091.69	28	32	\$1,408.47	25	25	\$350.92	62	57
Sylva	Jackson	\$2,074.28	29	34	\$1,289.63	29	35	\$441.13	19	17
Wilkesboro	Wilkes	\$2,067.38	30	31	\$1,320.11	28	24	\$405.05	30	33
Rolesville	Wake	\$2,066.80	31	29	\$1,389.06	26	28	\$292.22	118	128
Columbus	Polk	\$2,037.41	32	50	\$1,214.63	37	37	\$345.09	66	65
Rutherfordton	Rutherford	\$1,976.77	33	72	\$899.84	82	74	\$317.05	83	77
Franklin	Macon	\$1,967.08	34	40	\$1,170.56	39	38	\$384.34	42	46
Holly Ridge	Onslow	\$1,936.91	35	21	\$1,083.43	53	15	\$571.59	11	26
Aberdeen	Moore	\$1,930.25	36	36	\$1,260.83	30	32	\$363.23	53	53
Troutman	Iredell	\$1,905.73	37	13	\$1,235.30	34	33	\$383.13	43	31
Canton	Haywood	\$1,904.05	38	35	\$1,260.72	31	26	\$404.06	31	24
Elizabethtown	Bladen	\$1,901.23	39	18	\$1,045.88	56	54	\$300.99	105	113
Cape Carteret	Carteret	\$1,866.31	40	41	\$1,251.54	32	30	\$364.39	52	56
Jamestown	Guilford	\$1,847.08	41	48	\$1,140.77	44	49	\$253.72	156	150
Clyde	Haywood	\$1,833.48	42	64	\$893.81	86	80	\$402.09	35	25

MUNICIPALITY	COUNTY	LOCAL REVENUES PER CAPITA	2009 RANK	2008 RANK	PROPERTY TAX BURDEN PER CAPITA	2009 RANK	2008 RANK	SALES TAX BURDEN PER CAPITA	2009 RANK	2008 RANK
Mount Pleasant	Cabarrus	\$1,831.25	43	63	\$1,202.32	38	58	\$291.63	121	111
North Wilkesboro	Wilkes	\$1,823.91	44	53	\$1,132.67	46	51	\$407.01	29	30
Youngsville	Franklin	\$1,814.97	45	37	\$1,091.36	51	53	\$295.96	112	94
Calabash	Brunswick	\$1,804.79	46	42	\$1,111.20	48	43	\$411.09	27	32
St. James	Brunswick	\$1,794.09	47	46	\$1,244.26	33	27	\$386.15	41	58
Swansboro	Onslow	\$1,793.59	48	11	\$894.84	85	86	\$424.00	23	27

AVERAGE BURDEN — SECOND AND THIRD QUARTILES

Columbus	Polk	\$1,836.81	49	48	\$1,138.45	36	32	\$398.71	63	67
Bermuda Run	Davie	\$1,789.45	49	45	\$1,005.07	60	61	\$330.79	70	75
Madison	Rockingham	\$1,780.72	50	51	\$1,220.29	36	31	\$305.56	101	117
Elkin	Surry	\$1,775.37	51	39	\$965.26	69	72	\$410.43	28	22
Boiling Spring Lakes	Brunswick	\$1,772.08	52	43	\$1,150.79	41	34	\$403.60	34	37
Carthage	Moore	\$1,757.82	53	27	\$1,135.60	45	47	\$381.48	44	51
Navassa	Brunswick	\$1,714.28	54	55	\$1,094.65	50	41	\$391.87	39	36
Carolina Shores	Brunswick	\$1,713.74	55	49	\$1,084.95	52	45	\$398.81	36	42
Belville	Brunswick	\$1,710.74	56	38	\$1,099.66	49	40	\$390.76	40	23
Newport	Carteret	\$1,709.10	57	56	\$1,059.07	55	52	\$286.99	129	115
Robbins	Moore	\$1,672.75	58	58	\$972.54	68	68	\$381.21	45	50
Laurel Park	Henderson	\$1,671.58	59	44	\$1,121.46	47	39	\$359.64	55	48
Pinebluff	Moore	\$1,660.21	60	59	\$937.03	74	69	\$380.54	46	41
Burgaw	Pender	\$1,657.99	61	66	\$983.38	64	62	\$333.46	69	59
Whispering Pines	Moore	\$1,653.79	62	65	\$1,144.87	42	46	\$375.83	48	47
Andrews	Cherokee	\$1,653.73	63	67	\$872.78	92	114	\$463.74	17	18
Cramerton	Gaston	\$1,649.34	64	47	\$1,164.18	40	42	\$290.38	124	121
Maiden	Catawba	\$1,636.65	65	62	\$977.10	67	64	\$355.62	58	45
Mocksville	Davie	\$1,634.87	66	60	\$1,078.24	54	48	\$341.58	67	74
Jefferson	Ashe	\$1,627.12	67	77	\$978.71	66	66	\$438.07	20	29
Lillington	Harnett	\$1,599.10	68	89	\$798.12	123	117	\$299.10	107	96
Louisburg	Franklin	\$1,591.56	69	76	\$945.92	72	78	\$263.19	149	149
Tabor City	Columbus	\$1,589.75	70	68	\$848.06	100	94	\$287.99	128	104
Bladenboro	Bladen	\$1,584.14	71	24	\$878.90	88	87	\$254.71	155	160
Weldon	Halifax	\$1,576.06	72	57	\$877.27	90	67	\$281.07	138	62
Midland	Cabarrus	\$1,558.43	73	98	\$932.51	76	124	\$220.65	179	173
Sparta	Allegany	\$1,545.25	74	75	\$880.06	87	83	\$379.27	47	44
Creedmoor	Granville	\$1,543.53	75	61	\$1,025.95	57	44	\$258.70	151	141
Stanley	Gaston	\$1,535.09	76	74	\$1,006.42	59	57	\$285.86	133	137
Oakboro	Stanly	\$1,528.26	77	79	\$996.81	61	60	\$302.81	103	95
Wallace	Duplin	\$1,527.29	78	70	\$820.66	112	99	\$311.59	93	88
Dobson	Surry	\$1,516.66	79	69	\$776.67	130	131	\$417.95	24	21
Ahoskie	Hertford	\$1,513.95	80	82	\$844.19	103	96	\$328.46	73	89
Broadway	Lee	\$1,511.89	81	73	\$992.35	62	56	\$334.16	68	61
Benson	Johnston	\$1,510.99	82	78	\$957.47	71	75	\$288.47	126	100
Norlina	Warren	\$1,503.23	83	86	\$939.18	73	79	\$315.19	84	97
Belhaven	Beaufort	\$1,502.36	84	90	\$854.73	96	121	\$411.43	26	43
Angier	Harnett	\$1,496.56	85	112	\$716.50	150	152	\$263.21	148	146
Bryson City	Swain	\$1,496.07	86	84	\$600.60	173	169	\$415.00	25	40
Randleman	Randolph	\$1,495.56	87	71	\$988.41	63	59	\$298.27	109	114
Beulaville	Duplin	\$1,481.83	88	83	\$793.79	124	122	\$312.76	89	87
Robersonville	Martin	\$1,476.16	89	109	\$828.19	107	129	\$288.03	127	124
Nashville	Nash	\$1,469.99	90	85	\$841.95	104	95	\$323.53	76	84
Mayodan	Rockingham	\$1,468.68	91	93	\$909.51	81	81	\$317.52	81	119
Spencer	Rowan	\$1,428.03	92	94	\$897.61	84	77	\$286.87	130	131
Red Springs	Robeson	\$1,427.16	93	88	\$674.30	160	155	\$349.44	63	72
Lowell	Gaston	\$1,425.26	94	91	\$982.59	65	63	\$253.03	157	155
Coats	Harnett	\$1,424.39	95	80	\$672.16	161	70	\$247.87	162	147
Jonesville	Yadkin	\$1,420.37	96	104	\$899.19	83	82	\$291.07	123	107
Franklinton	Franklin	\$1,409.56	97	106	\$865.59	93	91	\$252.79	158	158
Erwin	Harnett	\$1,399.43	98	144	\$651.66	164	161	\$242.66	165	157
Lake Waccamaw	Columbus	\$1,397.57	99	81	\$878.40	89	88	\$295.38	116	101
Marshville	Union	\$1,394.36	100	124	\$1,011.75	58	76	\$216.60	181	174
East Spencer	Rowan	\$1,390.28	101	99	\$924.49	77	71	\$277.92	139	138
Locust*	Stanly	\$1,387.07	102	—	\$854.26	97	—	\$311.25	94	—

MUNICIPALITY	COUNTY	LOCAL REVENUES			PROPERTY TAX BURDEN			SALES TAX BURDEN		
		PER CAPITA	2009 RANK	2008 RANK	PER CAPITA	2009 RANK	2008 RANK	PER CAPITA	2009 RANK	2008 RANK
Walnut Cove	Stokes	\$1,386.15	103	162	\$696.93	155	147	\$244.26	164	161
Rose Hill	Duplin	\$1,384.07	104	101	\$740.36	141	134	\$327.75	74	91
Kenly	Johnston	\$1,382.13	105	95	\$912.75	80	73	\$288.81	125	103
Mars Hill	Madison	\$1,381.03	106	119	\$865.45	94	85	\$299.39	106	139
Spring Hope	Nash	\$1,377.55	107	100	\$803.59	120	97	\$320.59	78	82
Spruce Pine	Mitchell	\$1,375.95	108	113	\$742.02	140	136	\$397.77	37	55
Taylorsville	Alexander	\$1,373.01	109	118	\$721.36	147	139	\$349.09	64	60
Hertford	Perquimans	\$1,372.50	110	114	\$773.69	132	148	\$302.25	104	86
Ayden	Pitt	\$1,370.48	111	115	\$718.42	148	162	\$320.39	79	66
Haw River	Alamance	\$1,364.47	112	92	\$838.84	105	92	\$317.23	82	79
Chadbourn	Columbus	\$1,364.14	113	105	\$759.31	136	135	\$291.62	122	105
St. Pauls	Robeson	\$1,362.86	114	110	\$662.27	163	157	\$348.60	65	70
Long View	Catawba	\$1,359.27	115	97	\$786.28	126	123	\$370.73	49	52
Murfreesboro	Hertford	\$1,359.18	116	96	\$789.30	125	127	\$309.05	99	108
Valdese	Burke	\$1,359.11	117	117	\$759.83	135	133	\$240.61	168	171
Landis	Rowan	\$1,355.01	118	116	\$821.69	111	113	\$285.45	135	133
Elm City	Wilson	\$1,354.85	119	138	\$859.35	95	116	\$258.21	152	143
Pembroke	Robeson	\$1,352.72	120	102	\$680.92	159	151	\$352.77	60	67
Garysburg	Northampton	\$1,350.68	121	103	\$852.16	98	89	\$246.24	163	165
Scotland Neck ^e	Halifax	\$1,347.91	122	—	\$763.82	133	—	\$252.78	159	—
Bethel ^e	Pitt	\$1,343.18	123	—	\$695.21	156	—	\$329.36	71	—
Ramseur	Randolph	\$1,331.96	124	134	\$846.51	102	109	\$313.44	88	98
Plymouth	Washington	\$1,320.35	125	127	\$726.76	145	150	\$277.47	140	136
Biscoe	Montgomery	\$1,318.71	126	123	\$875.68	91	103	\$295.01	117	127
Mount Gilead	Montgomery	\$1,311.59	127	132	\$803.77	119	118	\$297.54	110	125
Denton	Davidson	\$1,307.20	128	121	\$830.77	106	93	\$295.62	114	122
Rutherford College	Burke	\$1,306.86	129	187	\$511.75	185	185	\$228.35	177	166
Norwood	Stanly	\$1,305.28	130	137	\$813.56	115	111	\$311.01	95	110
Rural Hall	Forsyth	\$1,302.65	131	120	\$936.63	75	65	\$237.45	169	145
Princeton	Johnston	\$1,300.09	132	122	\$825.49	108	105	\$250.02	161	148
Dallas	Gaston	\$1,295.43	133	107	\$821.84	110	102	\$204.13	184	180
Mount Olive	Wayne	\$1,294.22	134	125	\$717.48	149	149	\$286.09	131	140
Lake Park	Union	\$1,292.73	135	147	\$963.16	70	84	\$208.14	183	178
Hudson	Caldwell	\$1,291.17	136	141	\$763.67	134	130	\$312.09	91	112
Flat Rock	Henderson	\$1,290.59	137	87	\$850.21	99	90	\$275.17	142	54
Stanfield	Stanly	\$1,289.40	138	129	\$813.13	116	98	\$311.62	92	106
Rowland	Robeson	\$1,285.50	139	128	\$639.85	167	160	\$360.42	54	73
Pine Level	Johnston	\$1,277.91	140	143	\$777.47	128	125	\$241.27	166	159
Four Oaks	Johnston	\$1,273.08	141	131	\$776.70	129	126	\$236.56	171	156
Kenansville	Duplin	\$1,270.64	142	133	\$705.23	154	153	\$312.34	90	93
Maxton	Robeson	\$1,267.18	143	152	\$645.00	165	166	\$352.85	59	69
Wingate	Union	\$1,265.20	144	157	\$917.52	78	100	\$194.48	186	181
La Grange	Lenoir	\$1,256.36	145	140	\$731.98	142	141	\$236.32	172	170
Boonville	Yadkin	\$1,254.89	146	135	\$808.60	118	107	\$268.21	146	142

LOWER BURDEN — LOWER QUARTILE

Enfield	Halifax	\$1,254.78	147	142	\$727.65	143	137	\$251.16	160	164
Granite Falls	Caldwell	\$1,254.01	148	146	\$749.15	139	140	\$298.36	108	132
Richlands	Onslow	\$1,248.72	149	126	\$625.94	170	163	\$370.21	50	49
Spindale	Rutherford	\$1,242.82	150	136	\$802.05	121	106	\$285.49	134	130
Trent Woods	Craven	\$1,229.30	151	148	\$727.04	144	142	\$291.80	119	126
Magnolia	Duplin	\$1,229.01	152	139	\$599.74	175	174	\$315.09	85	85
Liberty	Randolph	\$1,226.01	153	145	\$751.08	138	132	\$305.09	102	99
Fremont	Wayne	\$1,217.80	154	153	\$710.97	153	145	\$271.36	144	153
Yadkinville	Yadkin	\$1,216.49	155	155	\$798.97	122	115	\$270.18	145	152
Grifton	Pitt	\$1,211.29	156	149	\$711.88	152	158	\$308.58	100	81
Ranlo	Gaston	\$1,202.56	157	150	\$815.54	114	101	\$202.30	185	179
Marvin	Union	\$1,201.81	158	160	\$914.65	79	104	\$186.24	189	182
China Grove	Rowan	\$1,196.73	159	151	\$777.78	127	120	\$284.62	137	134
Fairmont	Robeson	\$1,192.22	160	156	\$603.83	171	167	\$356.68	56	78
River Bend	Craven	\$1,189.32	161	163	\$668.81	162	165	\$257.07	153	162
Pinetops	Edgecombe	\$1,177.56	162	154	\$585.68	178	168	\$273.03	143	151
Troy	Montgomery	\$1,170.96	163	161	\$688.41	157	154	\$291.74	120	129
Walkertown	Forsyth	\$1,167.53	164	159	\$817.44	113	108	\$211.23	182	176

MUNICIPALITY	COUNTY	LOCAL REVENUES PER CAPITA	2009 RANK	2008 RANK	PROPERTY TAX BURDEN PER CAPITA	2009 RANK	2008 RANK	SALES TAX BURDEN PER CAPITA	2009 RANK	2008 RANK
Bayboro	Pamlico	\$1,163.04	165	130	\$775.78	131	112	\$229.11	175	183
Oak Ridge	Guilford	\$1,157.68	166	166	\$846.93	101	110	\$191.55	188	186
Princeville ^e	Edgecombe	\$1,150.22	167	—	\$628.59	169	—	\$261.50	150	—
Rockwell	Rowan	\$1,131.97	168	164	\$726.39	146	146	\$285.28	136	135
Wilson's Mills	Johnston	\$1,129.69	169	158	\$756.29	137	128	\$234.62	173	163
Badin	Stanly	\$1,109.56	170	168	\$629.97	168	164	\$310.44	98	109
Sharpsburg	Nash ^a	\$1,106.17	171	167	\$642.39	166	171	\$267.96	147	144
Mineral Springs	Union	\$1,099.08	172	175	\$824.77	109	138	\$170.39	191	188
Snow Hill	Greene	\$1,085.04	173	169	\$586.65	177	178	\$225.73	178	177
Eastover	Cumberland	\$1,072.26	174	186	\$600.67	172	170	\$297.28	111	190
Hemby Bridge	Union	\$1,072.11	175	176	\$810.58	117	144	\$167.48	192	189
Windsor	Bertie	\$1,043.21	176	177	\$485.28	188	187	\$254.85	154	175
Drexel	Burke	\$1,034.55	177	171	\$592.19	176	175	\$240.70	167	168
Glen Alpine	Burke	\$1,019.72	178	173	\$600.33	174	172	\$228.56	176	172
Greenlevel	Alamance	\$1,013.71	179	174	\$533.08	183	180	\$329.19	72	80
Tobaccoville	Forsyth	\$981.94	180	179	\$681.48	158	156	\$173.58	190	185
Hildebran	Burke	\$978.16	181	178	\$567.67	179	177	\$232.29	174	169
Stokesdale	Guilford	\$976.58	182	185	\$714.96	151	159	\$155.66	193	191
Wentworth	Rockingham	\$970.63	183	183	\$498.92	187	186	\$314.94	86	120
Polkton	Anson	\$961.81	184	181	\$555.09	180	179	\$275.78	141	154
Yanceyville	Caswell	\$954.51	185	170	\$546.38	181	182	\$192.80	187	187
Franklinville	Randolph	\$952.57	186	172	\$541.27	182	181	\$285.99	132	64
Swepsonville	Alamance	\$914.39	187	182	\$452.27	193	190	\$322.69	77	83
Wallburg	Davidson	\$909.61	188	184	\$516.01	184	183	\$295.86	113	118
Cajah's Mountain ^e	Caldwell	\$906.01	189	—	\$478.61	189	—	\$310.48	97	—
Midway	Davidson	\$903.59	190	188	\$510.34	186	184	\$295.51	115	123
Gamewell	Caldwell	\$903.48	191	190	\$478.61	189	189	\$310.69	96	116
Red Oak	Nash	\$871.25	192	189	\$469.45	191	188	\$313.70	87	90
Connelly Springs	Burke	\$852.02	193	191	\$456.77	192	191	\$236.67	170	167
Belwood	Cleveland	\$730.26	194	192	\$416.86	194	192	\$134.01	194	192
Belwood	Cleveland	\$729.96	193	197	\$390.45	193	195	\$163.01	193	197

NOT RANKED (INCOMPLETE DATA):

Boiling Springs ^b	Cleveland	—	—	180	—	—	176	—	—	184
Brunswick ^b	Columbus	—	—	165	—	—	173	—	—	102
Burnsville ^c	Yancey	—	—	—	—	—	—	—	—	—
Fair Bluff ^c	Columbus	—	—	—	—	—	—	—	—	—
Granite Quarry ^c	Rowan	—	—	—	—	—	—	—	—	—
Raeford ^d	Hoke	—	—	—	—	—	—	—	—	—
Roseboro ^b	Sampson	—	—	108	—	—	119	—	—	76
Warsaw ^b	Duplin	—	—	111	—	—	143	—	—	92

MUNICIPALITIES WITH POPULATIONS UNDER 1,000 (223 MUNICIPALITIES, 204 RANKED)

HIGHER BURDEN — UPPER QUARTILE

Bald Head Island	Brunswick	\$25,229.92	1	1	\$20,737.60	1	1	\$403.67	26	27
Indian Beach	Carteret	\$13,306.80	2	2	\$8,882.36	2	2	\$3,731.92	1	1
Ocean Isle Beach	Brunswick	\$11,422.68	3	5	\$5,641.44	5	6	\$405.56	22	20
Duck	Dare	\$10,985.23	4	4	\$6,369.11	3	4	\$1,717.85	2	2
Sugar Mountain	Avery	\$8,300.71	5	6	\$5,197.44	6	7	\$526.58	8	7
Seven Devils	Watauga	\$7,989.82	6	7	\$6,181.78	4	5	\$469.05	13	12
Holden Beach	Brunswick	\$5,552.66	7	11	\$2,553.55	10	11	\$402.34	28	17
Topsail Beach	Pender	\$5,505.28	8	10	\$2,983.59	8	10	\$758.76	5	5
North Topsail Beach	Onslow	\$5,493.17	9	8	\$2,612.92	9	9	\$1,518.38	3	3
Highlands	Macon	\$5,466.08	10	9	\$3,266.75	7	8	\$1,140.03	4	4
Caswell Beach	Brunswick	\$3,402.16	11	13	\$2,257.59	11	12	\$389.01	31	23
White Lake	Bladen	\$3,148.72	12	12	\$1,757.28	13	14	\$533.07	7	13
Montreat	Buncombe	\$2,892.25	13	14	\$1,922.17	12	13	\$625.98	6	6
Saluda	Polk	\$2,562.19	14	17	\$1,633.93	14	15	\$347.26	50	45
Foxfire Village	Moore	\$2,187.03	15	18	\$1,389.60	15	16	\$368.10	35	40
Newland	Avery	\$1,998.08	16	19	\$1,207.51	17	18	\$512.14	11	10
Warrenton	Warren	\$1,853.42	17	25	\$1,152.56	21	26	\$303.63	88	83
Dillsboro	Jackson	\$1,850.37	18	29	\$1,256.12	16	23	\$394.01	29	19
Clarkton	Bladen	\$1,793.28	19	16	\$1,089.39	24	25	\$316.51	72	81

MUNICIPALITY	COUNTY	LOCAL	2009	2008	PROPERTY	2009	2008	SALES	2009	2008
		REVENUES			TAX BURDEN			TAX BURDEN		
		PER CAPITA	RANK	RANK	PER CAPITA	RANK	RANK	PER CAPITA	RANK	RANK
Severn	Northampton	\$1,788.06	20	32	\$1,175.82	19	19	\$268.67	130	162
Oriental	Pamlico	\$1,764.41	21	28	\$1,186.26	18	20	\$307.50	83	130
Bridgeton	Craven	\$1,708.81	22	44	\$1,025.94	33	45	\$367.83	36	41
Catawba	Catawba	\$1,701.99	23	26	\$1,145.41	22	21	\$355.60	42	34
Dublin	Bladen	\$1,698.87	24	15	\$915.88	50	47	\$282.33	113	112
Northwest	Brunswick	\$1,677.99	25	33	\$1,067.30	26	24	\$390.90	30	25
Cameron	Moore	\$1,672.12	26	34	\$1,054.02	29	36	\$384.42	32	35
Sandy Creek	Brunswick	\$1,657.77	27	23	\$1,079.41	25	22	\$406.38	21	21
Elk Park	Avery	\$1,639.50	28	31	\$983.08	41	41	\$511.49	12	9
Sims	Wilson	\$1,638.76	29	67	\$1,036.83	32	65	\$279.25	115	109
Cleveland	Rowan	\$1,618.77	30	82	\$1,174.93	20	63	\$286.97	108	107
Columbia	Tyrrell	\$1,612.67	31	50	\$1,001.91	40	44	\$218.69	179	177
Walnut Creek	Wayne	\$1,604.68	32	24	\$1,048.81	30	27	\$405.52	23	15
Vass	Moore	\$1,595.73	33	40	\$1,019.90	34	43	\$381.57	33	37
Varnamtown	Brunswick	\$1,576.44	34	35	\$1,011.12	37	30	\$405.18	25	26
Bolivia	Brunswick	\$1,574.92	35	36	\$1,005.72	39	33	\$408.54	19	24
Crossnore	Avery	\$1,572.26	36	37	\$936.24	44	56	\$519.25	10	8
Rich Square	Northampton	\$1,560.87	37	38	\$1,060.00	27	28	\$242.72	160	148
Taylortown	Moore	\$1,539.45	38	45	\$1,015.22	35	38	\$368.46	34	38
Conway	Northampton	\$1,535.58	39	39	\$1,038.72	31	32	\$246.92	153	145
Minnesott Beach	Pamlico	\$1,532.25	40	55	\$1,100.59	23	31	\$288.95	106	168
Rosman	Transylvania	\$1,531.34	41	46	\$906.71	54	60	\$252.17	142	134
Pink Hill	Lenoir	\$1,515.61	42	61	\$872.43	59	71	\$282.88	112	106
McAdenville	Gaston	\$1,503.99	43	56	\$1,056.28	28	34	\$294.67	100	102
Bakersville	Mitchell	\$1,503.85	44	52	\$874.17	58	52	\$362.07	37	49
Grandfather Village	Avery	\$1,497.24	45	43	\$857.32	62	68	\$523.21	9	11
Lilesville	Anson	\$1,493.12	46	53	\$1,011.72	36	37	\$278.96	117	141
Goldston	Chatham	\$1,492.55	47	54	\$982.79	42	57	\$352.66	45	42
Chimney Rock	Rutherford	\$1,489.24	48	48	\$786.94	86	82	\$314.65	74	71
Stoneville	Rockingham	\$1,487.29	49	41	\$925.13	46	49	\$306.01	86	99
Brookford	Catawba	\$1,482.77	50	49	\$779.49	87	92	\$356.62	40	31
Woodland	Northampton	\$1,463.65	51	59	\$907.20	52	53	\$235.31	166	147

AVERAGE BURDEN — SECOND AND THIRD QUANTILES

Winfall	Perquimans	\$1,454.03	52	81	\$851.73	66	102	\$306.21	85	74
Bolton	Columbus	\$1,449.32	53	108	\$714.28	114	127	\$291.91	102	87
Gaston	Northampton	\$1,449.04	54	58	\$908.03	51	51	\$258.83	136	142
Faison	Duplin	\$1,447.65	55	60	\$822.89	74	76	\$325.34	59	78
Alamance	Alamance	\$1,446.02	56	66	\$921.65	47	55	\$335.83	52	70
Jackson	Northampton	\$1,440.03	57	57	\$933.92	45	48	\$242.94	159	146
Bostic	Rutherford	\$1,437.01	58	65	\$920.99	48	59	\$221.67	175	175
Pantego	Beaufort	\$1,433.37	59	72	\$748.69	99	99	\$413.63	17	30
Saratoga	Wilson	\$1,420.54	60	106	\$866.94	60	95	\$246.93	152	159
Stonewall	Pamlico	\$1,415.06	61	75	\$1,009.21	38	40	\$272.19	123	194
Chocowinity	Beaufort	\$1,408.99	62	80	\$853.65	65	80	\$418.08	15	29
Marshall	Madison	\$1,408.50	63	64	\$895.22	56	46	\$302.41	90	131
Seagrove	Randolph	\$1,408.03	64	68	\$941.87	43	54	\$296.78	96	94
Seaboard	Northampton	\$1,383.89	65	63	\$897.16	55	58	\$244.96	155	143
Stantonsburg	Wilson	\$1,378.43	66	94	\$842.92	67	91	\$250.21	146	160
Lucama	Wilson	\$1,372.06	67	71	\$803.43	82	64	\$237.21	165	171
Forest Hills	Jackson	\$1,366.18	68	105	\$907.12	53	93	\$275.12	121	110
Aurora	Beaufort	\$1,363.44	69	69	\$777.12	91	79	\$418.09	14	32
Old Fort	McDowell	\$1,354.56	70	62	\$787.04	85	62	\$402.42	27	39
Bethania	Forsyth	\$1,353.73	71	70	\$919.78	49	50	\$244.33	158	149
Cooleemee	Davie	\$1,351.39	72	73	\$777.39	90	90	\$330.69	56	57
Macon	Warren	\$1,351.19	73	42	\$817.19	77	85	\$304.12	87	80
Misenheimer	Stanly	\$1,350.02	74	79	\$535.44	177	176	\$306.85	84	91
Bath	Beaufort	\$1,347.24	75	77	\$829.44	72	77	\$414.22	16	36
Love Valley	Iredell	\$1,338.12	76	30	\$808.13	80	35	\$301.41	92	16
Black Creek	Wilson	\$1,327.52	77	74	\$809.35	79	61	\$253.20	141	167
Washington Park	Beaufort	\$1,316.42	78	88	\$825.44	73	81	\$407.30	20	33
Littleton	Halifax	\$1,314.86	79	84	\$832.15	71	69	\$281.32	114	115
Candor	Montgomery	\$1,314.28	80	83	\$862.04	61	67	\$295.30	99	104
Webster	Jackson	\$1,314.10	81	119	\$882.51	57	100	\$247.33	151	153

MUNICIPALITY	COUNTY	LOCAL REVENUES			PROPERTY TAX BURDEN			SALES TAX BURDEN		
		PER CAPITA	2009 RANK	2008 RANK	PER CAPITA	2009 RANK	2008 RANK	PER CAPITA	2009 RANK	2008 RANK
Hayesville	Clay	\$1,313.07	82	76	\$813.25	78	74	\$290.70	104	93
Faith	Rowan	\$1,311.93	83	89	\$853.88	64	66	\$285.51	109	118
Lasker	Northampton	\$1,306.16	84	78	\$818.87	76	75	\$256.57	139	144
Vandemere	Pamlico	\$1,294.81	85	98	\$856.93	63	73	\$249.37	148	188
Star	Montgomery	\$1,289.15	86	96	\$792.55	83	88	\$295.34	98	101
Garland	Sampson	\$1,287.15	87	85	\$673.11	133	135	\$327.35	57	60
Colerain	Bertie	\$1,282.92	88	99	\$682.18	127	125	\$265.05	133	125
Micro	Johnston	\$1,278.20	89	101	\$792.29	84	87	\$244.70	157	161
Tar Heel	Bladen	\$1,271.58	90	20	\$778.85	89	86	\$227.60	172	183
Middlesex	Nash	\$1,270.44	91	87	\$754.14	97	89	\$319.48	70	77
Newton Grove	Sampson	\$1,268.30	92	93	\$747.71	100	101	\$321.62	64	69
Bailey	Nash	\$1,265.02	93	90	\$718.55	111	105	\$319.92	68	73
Aulander	Bertie	\$1,262.27	94	95	\$707.10	119	108	\$275.43	120	122
New London	Stanly	\$1,256.76	95	112	\$775.81	92	98	\$315.66	73	84
Harmony	Iredell	\$1,255.30	96	86	\$671.39	134	123	\$408.85	18	18
Oak City	Martin	\$1,253.27	97	135	\$759.97	96	121	\$259.15	135	123
Pikeville	Wayne	\$1,251.08	98	111	\$752.08	98	107	\$284.83	110	117
Simpson	Pitt	\$1,251.05	99	124	\$708.35	118	137	\$349.10	49	55
Cofield	Hertford	\$1,249.47	100	47	\$779.28	88	29	\$299.79	94	98
Bogue	Carteret	\$1,248.19	101	97	\$842.21	68	70	\$242.28	161	164
Peletier	Carteret	\$1,245.11	102	100	\$842.09	69	72	\$241.81	162	163
Vanceboro	Craven	\$1,241.75	103	104	\$677.35	130	133	\$268.74	129	129
Parmele	Martin	\$1,239.11	104	140	\$761.85	95	115	\$271.10	125	124
Fountain	Pitt	\$1,238.52	105	115	\$734.17	105	122	\$319.75	69	54
Ellerbe	Richmond	\$1,237.11	106	110	\$720.19	109	117	\$321.21	65	66
Gibson	Scotland	\$1,235.42	107	130	\$721.78	108	94	\$308.64	82	170
Calypso	Duplin	\$1,233.65	108	103	\$621.07	150	154	\$312.49	79	76
Eureka	Wayne	\$1,233.08	109	109	\$685.29	124	124	\$276.10	119	133
MacClesfield	Edgecombe	\$1,232.33	110	107	\$616.02	153	151	\$246.30	154	137
Stedman	Cumberland	\$1,232.28	111	128	\$743.53	102	104	\$296.70	97	111
Teachey	Duplin	\$1,228.96	112	116	\$659.00	138	138	\$314.16	75	97
Mesic	Pamlico	\$1,217.04	113	120	\$819.07	75	83	\$238.81	163	189
Jamesville	Martin	\$1,215.76	114	129	\$762.63	94	106	\$274.32	122	108
Salemburg	Sampson	\$1,214.43	115	92	\$628.23	147	155	\$324.49	60	62
Richfield	Stanly	\$1,211.60	116	126	\$683.99	125	114	\$323.06	63	96
Ronda	Wilkes	\$1,208.76	117	102	\$623.20	149	141	\$405.33	24	22
Seven Springs	Wayne	\$1,204.42	118	131	\$677.86	129	119	\$279.03	116	119
Stovall	Granville	\$1,197.89	119	114	\$673.69	131	128	\$291.35	103	113
Halifax	Halifax	\$1,197.72	120	121	\$690.05	122	116	\$233.63	169	172
East Bend	Yadkin	\$1,194.37	121	118	\$803.48	81	78	\$271.33	124	114
Watha	Pender	\$1,187.49	122	117	\$711.96	116	113	\$332.42	53	48
St. Helena	Pender	\$1,179.94	123	123	\$719.66	110	109	\$326.28	58	47
Autryville	Sampson	\$1,172.25	124	113	\$670.90	135	136	\$323.29	61	63
Grimesland	Pitt	\$1,169.88	125	139	\$655.65	140	150	\$350.89	46	52
Creswell	Washington	\$1,157.86	126	134	\$688.29	123	139	\$253.63	140	157
Winton	Hertford	\$1,149.49	127	142	\$658.78	139	145	\$257.30	137	158
High Shoals ^e	Gaston	\$1,147.50	128	—	\$763.06	93	—	\$189.31	191	—
Parkton	Robeson	\$1,143.52	129	127	\$581.55	164	169	\$356.17	41	53
Everetts	Martin	\$1,142.76	130	147	\$723.44	107	131	\$251.45	144	136
Falkland	Pitt	\$1,142.14	131	144	\$649.43	142	156	\$319.94	67	50
East Arcadia	Bladen	\$1,140.35	132	22	\$683.88	126	126	\$196.99	189	190
Ruth ^e	Rutherford	\$1,139.28	133	—	\$729.44	106	—	\$264.66	134	—
Hobgood	Halifax	\$1,138.14	134	132	\$654.66	141	147	\$220.78	176	178
Hamilton	Martin	\$1,133.36	135	149	\$713.11	115	132	\$247.80	150	151
Harrellsville	Hertford	\$1,132.25	136	138	\$668.57	136	134	\$269.08	128	132
Sedalia	Guilford	\$1,129.94	137	146	\$834.10	70	84	\$186.98	192	193
Wade	Cumberland	\$1,126.76	138	163	\$584.80	162	168	\$299.11	95	105
Milton	Caswell	\$1,126.18	139	178	\$703.71	121	194	\$233.90	168	180
Sandyfield	Columbus	\$1,121.35	140	133	\$648.93	143	146	\$290.59	105	90
Cerro Gordo	Columbus	\$1,114.22	141	122	\$584.24	163	142	\$291.91	101	88
Lewiston Woodville ^e	Bertie	\$1,109.30	142	—	\$641.61	144	—	\$269.87	126	—
Linden	Cumberland	\$1,106.40	143	143	\$559.75	168	165	\$302.71	89	92
Speed	Edgecombe	\$1,095.47	144	145	\$616.75	152	157	\$283.22	111	128
Grantsboro	Pamlico	\$1,092.87	145	150	\$737.15	104	103	\$220.19	177	197

MUNICIPALITY	COUNTY	LOCAL			PROPERTY			SALES		
		REVENUES PER CAPITA	2009 RANK	2008 RANK	TAX BURDEN PER CAPITA	2009 RANK	2008 RANK	TAX BURDEN PER CAPITA	2009 RANK	2008 RANK
Stem	Granville	\$1,092.01	146	137	\$741.21	103	96	\$238.23	164	135
Walstonburg	Greene	\$1,091.31	147	148	\$613.13	154	164	\$226.38	174	174
Turkey	Sampson	\$1,090.53	148	156	\$544.29	170	178	\$312.93	78	59
Alliance	Pamlico	\$1,090.35	149	151	\$717.59	113	111	\$215.33	180	199
Danbury	Stokes	\$1,085.89	150	160	\$710.30	117	118	\$248.85	149	166
Arapahoe ^e	Pamlico	\$1,075.19	151	—	\$717.70	112	—	\$215.33	180	—
Bear Grass	Martin	\$1,074.62	152	166	\$673.54	132	149	\$234.84	167	165
Red Cross	Stanly	\$1,072.33	153	157	\$598.92	158	161	\$313.36	76	89
LOWER BURDEN — LOWER QUARTILE										
Rhodhiss	Burke	\$1,072.32	154	159	\$637.91	146	144	\$228.80	170	169
Dobbins Heights	Richmond	\$1,071.62	155	158	\$607.20	156	167	\$331.64	54	64
Cedar Rock	Caldwell	\$1,068.63	156	155	\$641.58	145	148	\$310.09	81	100
Falcon	Cumberland	\$1,065.11	157	152	\$543.61	171	171	\$302.06	91	85
Hookerton	Greene	\$1,062.05	158	177	\$537.38	174	182	\$207.19	186	187
Hassell	Martin	\$1,052.18	159	184	\$661.63	137	166	\$219.48	178	173
Dover	Craven	\$1,051.57	160	153	\$537.16	175	175	\$210.40	183	179
Grover	Cleveland	\$1,046.36	161	165	\$608.19	155	163	\$208.60	185	182
Ossipee	Alamance	\$1,045.81	162	164	\$536.78	176	180	\$330.92	55	67
Maysville	Jones	\$1,034.39	163	168	\$680.26	128	140	\$197.15	188	192
Harrells	Sampson	\$1,032.78	164	162	\$520.33	179	186	\$311.33	80	56
McFarlan	Anson	\$1,031.21	165	169	\$617.40	151	152	\$269.20	127	139
Leggett	Edgecombe	\$1,028.50	166	154	\$575.90	165	162	\$257.10	138	121
Peachland	Anson	\$1,023.92	167	173	\$607.01	157	159	\$268.34	131	127
Pollocksville	Jones	\$1,018.27	168	176	\$704.56	120	110	\$209.99	184	184
Ansonville	Anson	\$1,014.33	169	172	\$596.45	159	158	\$278.88	118	140
Whitsett	Guilford	\$1,009.40	170	187	\$744.19	101	130	\$156.21	197	204
Hoffman	Richmond	\$1,002.62	171	175	\$562.16	167	172	\$317.78	71	79
Middleburg	Vance	\$996.83	172	171	\$587.46	160	174	\$227.64	171	176
Boardman	Columbus	\$990.99	173	170	\$542.69	172	177	\$288.15	107	86
Norman	Richmond	\$989.54	174	141	\$515.53	180	187	\$323.15	62	58
Roxobel	Bertie	\$989.13	175	174	\$539.99	173	173	\$250.35	145	152
Lumber Bridge	Robeson	\$983.72	176	180	\$499.39	186	188	\$350.42	47	51
East Laurinburg	Scotland	\$973.80	177	190	\$570.33	166	170	\$226.60	173	196
Ellenboro	Rutherford	\$972.55	178	182	\$586.94	161	160	\$206.71	187	181
Conetoe	Edgecombe	\$971.47	179	181	\$504.70	183	185	\$265.45	132	138
Powellsville	Bertie	\$961.36	180	167	\$500.43	185	191	\$244.88	156	126
Morven ^e	Anson	\$956.96	181	—	\$627.27	148	—	\$133.30	204	—
Askeville	Bertie	\$933.21	182	185	\$524.90	178	181	\$251.78	143	150
Proctorville	Robeson	\$923.29	183	179	\$427.47	197	202	\$357.70	38	28
Kelford	Bertie	\$921.20	184	188	\$514.39	181	189	\$250.21	147	154
Momeyer	Nash	\$906.73	185	186	\$498.19	187	190	\$321.18	66	72
Cove City	Craven	\$897.91	186	191	\$496.47	188	195	\$191.76	190	191
Staley	Randolph	\$896.99	187	189	\$511.76	182	192	\$300.97	93	95
Raynham	Robeson	\$883.92	188	194	\$404.12	200	206	\$347.09	51	68
Kittrell	Vance	\$881.79	189	193	\$545.20	169	193	\$213.36	182	186
Dortches	Nash	\$868.60	190	192	\$469.45	192	198	\$312.99	77	82
Rennert	Robeson	\$868.14	191	197	\$380.94	201	210	\$354.50	44	65
McDonald	Robeson	\$858.31	192	195	\$370.57	202	211	\$355.04	43	43
Marietta	Robeson	\$848.96	193	196	\$359.48	203	212	\$356.79	39	44
Lawndale	Cleveland	\$845.67	194	198	\$502.63	184	197	\$166.18	194	201
Orrum	Robeson	\$842.49	195	199	\$359.48	203	212	\$350.01	48	61
Earl	Cleveland	\$825.44	196	201	\$491.13	189	199	\$162.47	195	203
Lattimore	Cleveland	\$816.81	197	202	\$486.63	190	200	\$158.34	196	205
Waco	Cleveland	\$795.12	198	203	\$466.67	193	201	\$152.99	198	206
Fallston	Cleveland	\$767.02	199	204	\$449.12	194	204	\$146.07	199	207
Polkville	Cleveland	\$762.91	200	205	\$440.75	195	205	\$143.41	200	208
Como	Hertford	\$756.86	201	136	\$473.00	191	143	\$181.99	193	156
Casar ^e	Cleveland	\$752.94	202	—	\$438.18	196	—	\$142.35	201	—
Mooresboro	Cleveland	\$740.12	203	207	\$416.86	198	207	\$134.01	202	209
Patterson Springs	Cleveland	\$734.13	204	206	\$416.86	198	207	\$134.01	202	209

MUNICIPALITY	COUNTY	LOCAL REVENUES PER CAPITA	2009 RANK	2008 RANK	PROPERTY TAX BURDEN PER CAPITA	2009 RANK	2008 RANK	SALES TAX BURDEN PER CAPITA	2009 RANK	2008 RANK
NOT RANKED (INCOMPLETE DATA):										
Atkinson ^b	Pender	—	—	21	—	—	17	—	—	46
Beech Mountain ^b	Watauga	—	—	3	—	—	3	—	—	14
Bunn ^b	Franklin	—	—	27	—	—	42	—	—	103
Castalia ^b	Nash	—	—	161	—	—	183	—	—	75
Cedar Point ^b	Carteret	—	—	51	—	—	39	—	—	116
Centerville ^c	Franklin	—	—	—	—	—	—	—	—	—
Gatesville ^c	Gates	—	—	—	—	—	—	—	—	—
Godwin ^c	Cumberland	—	—	—	—	—	—	—	—	—
Greenevers ^c	Duplin	—	—	—	—	—	—	—	—	—
Hot Springs ^c	Madison	—	—	—	—	—	—	—	—	—
Kingstown ^b	Cleveland	—	—	200	—	—	196	—	—	198
Lansing ^c	Ashe	—	—	—	—	—	—	—	—	—
Robbinsville ^d	Graham	—	—	—	—	—	—	—	—	—
Roper ^b	Washington	—	—	91	—	—	120	—	—	120
Santeetlah ^d	Graham	—	—	—	—	—	—	—	—	—
Spencer Mountain ^c	Gaston	—	—	—	—	—	—	—	—	—
Trenton ^b	Jones	—	—	183	—	—	129	—	—	185
Wagram ^b	Scotland	—	—	125	—	—	97	—	—	155
Whitakers ^c	Edgecombe	—	—	—	—	—	—	—	—	—

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 2009 AFIR by February 1, 2011.
- c) Results could not be calculated; municipality did not submit FY 2009 and FY 2009 AFIRs by February 1, 2011.
- 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 2008 could not be calculated; municipality had not submitted FY 2008 AFIR by February 1, 2011.

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
Albemarle	Stanly	√	√	—	Laurinburg	Scotland	√	√	—
Apex	Wake	√	√	—	Leland	Brunswick	√	—	—
Archdale	Randolph	√	—	—	Lenoir	Caldwell	√	—	—
Asheboro	Randolph	√	—	—	Lewisville	Forsyth	—	—	—
Asheville	Buncombe	√	—	—	Lexington	Davidson	√	√	√
Belmont	Gaston	√	—	—	Lincolton	Lincoln	√	√	—
Bessemer City	Gaston	√	—	√	Lumberton	Robeson	√	√	—
Black Mountain	Buncombe	√	—	—	Marion	McDowell	√	—	—
Boone	Watauga	√	—	—	Matthews	Mecklenburg	—	—	—
Brevard	Transylvania	√	—	—	Mebane	Alamance	√	—	—
Burlington	Alamance	√	—	—	Mills River	Henderson	—	—	—
Butner	Granville	√	—	—	Mint Hill	Mecklenburg	—	—	—
Carolina Beach	New Hanover	√	—	—	Monroe	Union	√	√	√
Carrboro	Orange	—	—	—	Mooresville	Iredell	√	—	—
Cary	Wake	√	—	—	Morehead City	Carteret	√	—	—
Chapel Hill	Orange	—	—	—	Morganton	Burke	√	√	√
Charlotte	Mecklenburg	√	—	—	Morrisville	Wake	—	—	—
Cherryville	Gaston	√	√	—	Mount Airy	Surry	√	—	—
Clayton	Johnston	√	√	—	Mount Holly	Gaston	√	—	—
Clemmons	Forsyth	—	—	—	New Bern	Craven	√	√	—
Clinton	Sampson	√	—	—	Newton	Catawba	√	√	—
Concord	Cabarrus	√	√	—	Oak Island	Brunswick	√	—	—
Conover	Catawba	√	—	—	Oxford	Granville	√	—	—
Cornelius	Mecklenburg	—	√	—	Pinehurst	Moore	—	—	—
Davidson	Mecklenburg	—	—	—	Pineville	Mecklenburg	—	√	√
Dunn	Harnett	√	—	—	Pleasant Garden	Guilford	—	—	—
Durham	Durham	√	—	—	Raleigh	Wake	√	—	—
Eden	Rockingham	√	—	—	Reidsville	Rockingham	√	—	—
Edenton	Chowan	√	√	—	Roanoke Rapids	Halifax	—	—	—
Elizabeth City	Pasquotank	√	√	—	Rockingham	Richmond	√	—	—
Elon	Alamance	√	—	—	Rocky Mount	Nash	√	√	√
Fairview	Union	—	—	—	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	√	—	—	Summerfield	Guilford	—	—	—
Harrisburg	Cabarrus	√	—	—	Tarboro	Edgecombe	√	√	—
Havelock	Craven	√	—	—	Thomasville	Davidson	√	—	—
Henderson	Vance	√	—	—	Trinity	Randolph	√	—	—
Hendersonville	Henderson	√	—	—	Unionville	Union	—	—	—
Hickory	Catawba	√	—	—	Wadesboro	Anson	√	—	—
High Point	Guilford	√	√	—	Wake Forest	Wake	—	√	—
Hillsborough	Orange	√	—	—	Washington	Beaufort	√	√	—
Holly Springs	Wake	√	—	—	Waynesville	Haywood	√	√	—
Hope Mills	Cumberland	—	—	—	Weddington	Union	—	—	—
Huntersville	Mecklenburg	—	√	—	Wendell	Wake	√	—	—
Indian Trail	Union	—	—	—	Wesley Chapel	Union	—	—	—
Jacksonville	Onslow	√	—	—	Whiteville	Columbus	√	—	—
Kannapolis	Cabarrus	√	—	—	Williamston	Martin	√	—	—
Kernersville	Forsyth	—	—	—	Wilmington	New Hanover	√	—	—
Kill Devil Hills	Dare	√	—	—	Wilson	Wilson	√	√	√
King	Stokes	√	—	—	Winston-Salem	Forsyth	√	—	—
Kings Mountain	Cleveland	√	√	√	Winterville	Pitt	√	√	—
Kinston	Lenoir	√	√	—	Woodfin	Buncombe	—	—	—
Knightdale	Wake	√	—	—	Zebulon	Wake	—	—	—

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

COUNTY			MUNICIPALITY		
REVENUE TYPE	LINE REF.	DESCRIPTION	REVENUE TYPE	LINE REF.	DESCRIPTION
Property Tax	10	Current Collections of Unit-Wide Levy	Property Tax	10	Current Collections of Unit-Wide Levy
	11	Current Collections of Special Tax District		11	Current Collections of Special Tax Districts
	12	Prior Years' Levy Collections		12	Prior Years' Levy Collections
	13	Penalties and Interest		13	Penalties and Interest
	14	Collections of Taxes Previously Written Off		14	Collections of Taxes Previously Written Off
Sales Tax	19	1% Local Government Option Sales		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)		Sales Tax	16
	21.1	1/2% Local Government Option Sales Tax (Article 44)	17	1/2% Local Government Option Sales Tax (Article 40)	
Total Revenues	<i>The above plus:</i>		18	1/2% Local Government Option Sales Tax (Article 42)	
	15	Animal Tax	18.5	1/2% Local Government Option Sales Tax (Article 44)	
	16	Deed Stamp Excise Tax	Total Revenues	<i>The above plus:</i>	
	17	Real Property Transfer Tax		15	Animal Tax
	18	Scrap Tire Disposal Tax		19.1	Occupational & Business Licensing & Permit Taxes
	22	Local Occupancy Tax		19.2	All Other Privileges and Permits
	23	Prepared Food Tax		20	Auto Licenses
	24	911 Charges		21	Vehicle Tax for Public Transportation
	25	Gross Receipts Tax on Short Term Leased Vehicles		22	Other Licenses (Including CATV)
	26	White Goods Disposal Tax		23	Local Occupancy Tax
	27	Privilege Licenses		24	Prepared Food Tax
	28	Other Licenses (Including CATV)		25	911 Charges
	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

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

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

To pursue these goals, JLF operates a number of programs and services to provide information and analysis to policymakers, civic and community leaders, activists, and the news media. These services and programs include research reports on policy issues such as taxes, education, health care, regulation, and economic development; a media outlet, *Carolina Journal*, with an audience of 200,000 North Carolinians receiving print, radio, video, or online editions at *CarolinaJournal.com*; a quarterly member newsletter, *The Locke Letter*, and a variety of blogs, web sites, and media outreach efforts; and regular luncheons, policy briefings, panel discussions, and other events held throughout the year in Raleigh, Charlotte, the Triad, Asheville, Wilmington, and other North Carolina communities.

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

JOHN LOCKE (1632–1704)

Author, *Two Treatises of Government* and
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