



By The Numbers

What Government Costs in North Carolina
Cities and Counties
FY 2013



Michael Lowrey
August 2015

Policy Report

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Foreword

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

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

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

There is no doubt that the recession has reduced local revenues. Its impact continues to be reflected in the period covered in this report, Fiscal Year 2013. The median county revenue per capita was down slightly from an inflation-adjusted \$1,307 to \$1,295 per capita. That figure represents a significant burden for a family of four of \$5,182, especially given the high levels of state and federal taxation and still-elevated unemployment levels.

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

The John Locke Foundation Research Division

Executive Summary

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

Methodology

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

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

Findings

North Carolina collected \$22.8 billion in state tax and fee revenues for Fiscal Year 2013 (from July 1, 2012 to June 30, 2013), the latest year for which data are available. This represented 6.0 percent of the personal income of the state's citizens. In addition, local governments collected an additional \$16.1 billion in property, sales, and other taxes and fees, representing another 4.3 percent of personal income. Combined, they represent a state and local tax and fee burden of 10.3 percent. Federal collections raise the total tax burden on North Carolinians to approximately 27.5 percent of personal income, on average.

Nominal (non-inflation adjusted) local government revenues increased by some \$300 million in

FY 2013 as compared with the previous year. This is not to say that all revenue sources increased. Sales tax revenues increased were up by about \$80 million – a 3.5 percent increase – while property tax revenues increased by about \$130 million, or 1.5 percent. Other tax and fee income was up by over \$100 million.

The larger increase in percentage terms of sales-tax revenues is significant. Sales tax receipts fell sharply during the Great Recession, leaving local governments more dependent upon property taxes. FY 2013 sales tax collections, though improved, were still \$500 million below the level of five years earlier.

Local tax and fee collections per-capita stood at \$1,293.47 in the median county in FY 2013, compared with an inflation-adjusted \$1,306.93 the year previous. That amounts to 3.88 percent of per-capita personal income in the median county, down from 2012 when it was 3.93 percent of per-capita personal income.

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

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.

FY 2013 proved to be a bad year for local government to turn their AFIR reports in to the state, thus there are a record number of localities for which results are simply unavailable.

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 budget and policy decisions made by the General Assembly constantly reshape the financial environment the state's counties and municipalities, and by extension local taxpayers, operate in. At the same time, the still sluggish economy continues to impact the revenues localities receive from sales taxes and secondary revenue sources. While local governments did collect more in sales taxes in FY 2013 than during the previous year, receipts remain well below their pre-Great Recession numbers, before considering population growth and inflation.

Calculating burdens

Local governments in North Carolina are required to file audited financial statements with the Department of State Treasurer each year. *By The Numbers* (BTN) builds upon this information, which is available online at <https://www.nctreasurer.com/slg/Pages/County-and-Municipal-Financial-Data.aspx>

BTN examines property taxes, sales taxes, and total local government collections of all taxes and fees for counties and municipalities for FY 2013, the latest year for which data are available. For each of the three categories, a revenue-per-capita figure was computed. Countywide figures were also calculated as a percentage of per-capita personal income. The specific line-items used for each category are listed in Appendix D (page 43).

The amount that the average citizen in each North Carolina county pays for local government, county and municipal, is presented as a dollar amount and a percentage of income on pages 6 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, lower its fee structure, provide more services, or some combination of all three.

While BTN shows the cost of local government, it does not attempt to measure the quantity or quality of services provided in exchange for those dollars. Nor does the report consider the additional out-of-pocket costs to individuals for services that their local governments 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 2013. To make fair comparisons, figures for earlier fiscal years have been adjusted for inflation. Readers may obtain actual collections in FY 2012 by multiplying the listing by .9808. For FY 2011 partial results are included; the corresponding multiplier to adjust for inflation is .9671.

Local tax burden down

Based upon data available in July 2015, the typical resident of the median county in North Carolina paid \$1,293 in taxes and fees to county and municipal governments during FY 2012. This accounted for 3.88 percent of personal income. Collections in FY 2011 were an inflation-adjusted \$1,307 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 4.31 percent of personal income.

Unfortunately, six counties — Beaufort, Cherokee, Edgecombe, Harnett, Pender, and Sampson — and 51 municipalities did not file their AFIR reports in a timely manner and thus are not included. Complete reporting would result in a somewhat higher combined city/county median tax burden.

Combined city/county taxes

Dare County residents paid the highest amount in taxes and fees to local government (\$4,388 per capita). The counties of Currituck (\$2,662), Mecklenburg (\$2,584), Brunswick (\$2,449), and Durham (\$2,373) also ranked in the top five in

revenue collected per capita.

Residents in the counties of Gates (\$804), Caswell (\$813), Alexander (\$866), Hoke (\$877), and Jones (\$917) 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 10.34 percent of per-capita personal income. Second through fifth were the counties of Brunswick (6.93 percent of per-capita personal income), Hyde (6.53 percent), Currituck (6.24 percent), and Durham (5.73 percent).

Local Tax Burden by Fiscal Year

FISCAL YEAR	MEDIAN COUNTY	AVERAGE COUNTY	STATEWIDE AVERAGE
2011	4.07%	4.16%	4.35%
2012	3.93%	3.97%	4.28%
2013	3.88%	4.03%	4.31%

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

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

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

COUNTY	2013 COMBINED LOCAL BURDEN	2013 RANK	2012 COMBINED LOCAL BURDEN	2012 RANK	% CHANGE 2012-2013	2011 COMBINED LOCAL BURDEN	2011 RANK
N.C. Median	\$1,295.47	—	\$1,306.93	—	-0.54%	\$1,292.21	—
HIGHER BURDEN — UPPER QUARTILE							
Dare	\$4,388.36	1	\$4,473.82	1	-1.91%	\$4,440.47	1
Currituck	\$2,661.80	2	\$2,683.09	2	-0.79%	\$2,583.41	2
Mecklenburg	\$2,583.76	3	\$2,630.09	3	-1.76%	\$2,503.35	3
Brunswick	\$2,448.75	4	\$2,064.74	6	18.60%	\$2,488.60	4
Durham	\$2,372.48	5	\$2,363.00	4	0.40%	\$2,342.70	5
Hyde	\$2,138.79	6	—	—	—	\$2,185.48	7
Wake	\$2,016.93	7	\$2,028.22	7	-0.56%	\$2,025.42	9
New Hanover	\$1,921.90	8	\$1,852.42	11	3.75%	\$1,913.19	10
Wilson	\$1,915.98	9	\$1,868.65	10	2.53%	\$1,845.44	14
Orange	\$1,871.93	10	\$2,289.23	5	-18.23%	\$2,316.41	6
Cabarrus	\$1,855.85	11	\$1,885.26	9	-1.56%	\$1,863.94	13
Carteret	\$1,835.68	12	\$1,850.09	12	-0.78%	\$1,892.91	11
Forsyth	\$1,803.64	13	\$1,841.25	13	-2.04%	\$1,791.67	15
Macon	\$1,739.03	14	\$1,738.15	14	0.05%	\$1,699.68	16
Guilford	\$1,706.97	15	\$1,998.58	8	-14.59%	\$2,039.00	8
Buncombe	\$1,674.05	16	\$1,673.71	15	0.02%	\$1,691.87	18
Moore	\$1,657.42	17	\$1,652.58	16	0.29%	\$1,697.62	17
Iredell	\$1,638.66	18	\$1,614.09	18	1.52%	\$1,600.11	22
Chatham	\$1,609.82	19	\$1,613.30	19	-0.22%	\$1,644.40	19
Pasquotank	\$1,597.10	20	\$1,588.13	22	0.57%	\$1,529.31	29
Catawba	\$1,583.48	21	\$1,574.11	24	0.60%	\$1,545.52	27
Lee	\$1,578.60	22	\$1,611.87	20	-2.06%	\$1,625.05	20
Gaston	\$1,570.64	23	\$1,617.33	17	-2.89%	\$1,569.11	25
AVERAGE BURDEN — SECOND AND THIRD QUARTILES							
Avery	\$1,537.70	24	\$1,584.55	23	-2.96%	\$1,589.64	23
Union	\$1,533.09	25	\$1,571.74	25	-2.46%	\$1,551.35	26
Haywood	\$1,529.10	26	\$1,492.00	29	2.49%	\$1,464.38	33
Tyrrell	\$1,506.06	27	\$1,562.83	27	-3.63%	\$1,868.56	12
Johnston	\$1,477.86	28	\$1,411.90	38	4.67%	\$1,340.81	43
Chowan	\$1,471.71	29	\$1,605.35	21	-8.32%	\$1,617.67	21
Lenoir	\$1,468.46	30	\$1,458.20	32	0.70%	\$1,355.97	41
Transylvania	\$1,467.78	31	\$1,481.97	31	-0.96%	\$1,502.79	31
Warren	\$1,459.33	32	\$1,400.50	39	4.20%	\$1,321.03	47
Northampton	\$1,447.67	33	\$1,380.37	42	4.88%	\$1,361.69	40
Alamance	\$1,436.98	34	\$1,417.40	36	1.38%	\$1,408.97	38
Pitt	\$1,433.64	35	\$1,483.78	30	-3.38%	\$1,534.09	28
Cumberland	\$1,401.27	36	\$1,446.35	33	-3.12%	\$1,486.95	32
Craven	\$1,393.74	37	\$1,400.15	40	-0.46%	\$1,506.79	30
Nash	\$1,391.41	38	\$1,332.07	46	4.46%	\$1,429.09	36
Rowan	\$1,390.89	39	\$1,440.18	34	-3.42%	\$1,381.51	39
Martin	\$1,388.56	40	\$1,397.33	41	-0.63%	\$1,330.54	44
Polk	\$1,352.88	41	\$1,372.18	43	-1.41%	\$1,188.15	64
Stanly	\$1,345.62	42	\$1,301.17	51	3.42%	\$1,266.25	51
Graham	\$1,336.36	43	\$1,170.26	69	14.19%	\$1,218.54	60
Bladen	\$1,309.57	44	\$1,311.35	49	-0.14%	\$1,119.40	72
Hertford	\$1,300.98	45	\$1,298.20	52	0.21%	\$1,201.77	63
Montgomery	\$1,300.12	46	\$1,212.74	61	7.21%	\$1,263.79	52
Alleghany	\$1,297.57	47	\$1,197.14	63	8.39%	\$1,166.39	66
Davie	\$1,293.37	48	\$1,220.50	60	5.97%	\$1,250.66	54

COUNTY	2013 COMBINED LOCAL BURDEN	2013 RANK	2012 COMBINED LOCAL BURDEN	2012 RANK	% CHANGE 2012-2013	2011 COMBINED LOCAL BURDEN	2011 RANK
Yancey	\$1,287.32	49	\$1,174.85	66	9.57%	\$1,132.42	68
Richmond	\$1,283.89	50	\$1,322.08	48	-2.89%	\$1,290.75	49
Henderson	\$1,259.50	51	\$1,258.88	54	0.05%	\$1,277.98	50
Lincoln	\$1,246.46	52	\$1,326.29	47	-6.02%	\$1,352.13	42
Anson	\$1,242.54	53	\$1,287.40	53	-3.48%	\$1,231.92	57
Halifax	\$1,240.91	54	\$1,343.81	45	-7.66%	\$1,293.67	48
Jackson	\$1,229.13	55	\$1,228.72	55	0.03%	\$1,217.36	61
Pamlico	\$1,217.44	56	\$1,224.01	56	-0.54%	\$1,240.49	55
Scotland	\$1,215.24	57	\$861.84	95	41.00%	\$1,234.07	56
Vance	\$1,196.00	58	\$1,221.65	59	-2.10%	\$1,327.36	46
Surry	\$1,191.92	59	\$1,222.73	58	-2.52%	\$1,210.42	62
Franklin	\$1,191.36	60	\$1,223.78	57	-2.65%	\$1,170.61	65
Watauga	\$1,186.07	61	\$1,565.75	26	-24.25%	\$1,571.32	24
Wilkes	\$1,180.25	62	\$1,153.08	71	2.36%	\$1,085.76	74
Cleveland	\$1,162.53	63	\$1,151.63	72	0.95%	\$1,157.47	67
Mitchell	\$1,157.73	64	\$1,184.67	65	-2.27%	\$1,124.37	70
Perquimans	\$1,156.22	65	\$1,195.64	64	-3.30%	\$1,119.46	71
Clay	\$1,147.75	66	\$1,172.18	67	-2.08%	\$1,080.06	75
Wayne	\$1,146.91	67	\$1,171.25	68	-2.08%	\$1,251.31	53
Burke	\$1,143.48	68	\$1,131.32	75	1.07%	\$1,025.61	81
Granville	\$1,125.34	69	\$1,043.68	83	7.82%	\$1,011.05	85
Camden	\$1,124.64	70	\$1,367.11	44	-17.74%	\$1,224.32	59
Duplin	\$1,107.22	71	\$1,168.84	70	-5.27%	\$1,131.11	69

LOWER BURDEN — LOWER QUARTILE

Columbus	\$1,091.91	72	\$1,139.87	74	-4.21%	\$960.48	88
Person	\$1,090.42	73	\$1,078.58	79	1.10%	\$1,062.92	78
Onslow	\$1,089.99	74	\$1,108.11	76	-1.63%	\$1,106.49	73
Rockingham	\$1,084.81	75	\$1,302.51	50	-16.71%	\$1,328.42	45
Ashe	\$1,078.64	76	\$1,087.77	77	-0.84%	\$1,019.23	83
Swain	\$1,068.20	77	\$1,001.83	85	6.62%	\$952.92	90
Caldwell	\$1,068.09	78	\$1,086.64	78	-1.71%	\$1,079.14	76
Rutherford	\$1,056.13	79	\$1,065.07	81	-0.84%	\$1,018.41	84
Randolph	\$1,044.27	80	\$1,067.25	80	-2.15%	\$1,057.43	79
Robeson	\$1,036.02	81	\$1,040.33	84	-0.41%	\$1,065.84	77
Davidson	\$1,007.86	82	\$1,059.62	82	-4.89%	\$1,055.03	80
Madison	\$1,007.49	83	\$987.84	86	1.99%	\$972.47	87
Yadkin	\$993.11	84	\$967.22	88	2.68%	\$1,024.66	82
Stokes	\$972.30	85	\$843.00	96	15.34%	\$929.34	91
Bertie	\$965.73	86	\$942.49	90	2.47%	\$973.53	86
McDowell	\$961.61	87	\$946.17	89	1.63%	\$916.74	92
Washington	\$940.33	88	\$930.80	92	1.02%	\$1,229.83	58
Greene	\$935.44	89	\$911.24	93	2.66%	\$844.63	94
Jones	\$916.96	90	\$973.99	87	-5.86%	\$956.56	89
Hoke	\$877.27	91	\$940.46	91	-6.72%	—	—
Alexander	\$866.11	92	\$862.31	94	0.44%	\$893.13	93
Caswell	\$813.43	93	\$808.23	98	0.64%	\$807.29	95
Gates	\$804.12	94	\$815.32	97	-1.37%	\$804.41	96
Beaufort	—	—	\$1,538.66	28	—	\$1,437.56	35
Cherokee	—	—	\$1,200.43	62	—	—	—
Edgecombe	—	—	\$1,416.96	37	—	\$1,447.45	34
Harnett	—	—	\$1,148.94	73	—	—	—
Pender	—	—	\$1,435.33	35	—	\$1,421.46	37
Sampson	—	—	—	—	—	—	—

Note: Data are according to fiscal years. FY 2012 and 2011 values have been adjusted for inflation.

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

COUNTY	2013 COMBINED LOCAL BURDEN AS % OF INCOME	2013 RANK	2012 COMBINED LOCAL BURDEN AS % OF INCOME	2012 RANK	% CHANGE 2012–2013	2011 COMBINED LOCAL BURDEN AS % OF INCOME	2011 RANK
N.C. Median	3.88%	—	3.93%	—	1.15%	4.07%	—
HIGHER BURDEN — UPPER QUARTILE							
Dare	10.34%	1	10.42%	1	-0.80%	10.82%	1
Brunswick	6.93%	2	5.73%	3	20.90%	7.11%	2
Hyde	6.53%	3	—	—	—	6.90%	3
Currituck	6.24%	4	6.11%	2	2.17%	6.13%	5
Durham	5.73%	5	5.59%	4	2.61%	5.76%	6
Warren	5.44%	6	5.15%	—	5.65%	5.07%	12
Macon	5.34%	7	5.31%	5	0.67%	5.32%	9
Wilson	5.33%	8	5.15%	8	3.46%	5.27%	10
Mecklenburg	5.26%	9	5.27%	6	-0.19%	5.34%	8
Pasquotank	5.14%	10	5.05%	10	1.69%	5.00%	15
Avery	5.09%	11	5.22%	7	-2.51%	5.45%	7
Tyrrell	5.04%	12	4.97%	12	1.34%	6.62%	4
New Hanover	4.95%	13	4.69%	18	5.38%	5.00%	16
Graham	4.95%	14	4.26%	35	16.11%	4.56%	24
Lee	4.89%	15	4.84%	14	1.15%	4.88%	18
Cabarrus	4.76%	16	4.81%	15	-1.01%	4.96%	17
Anson	4.63%	17	4.78%	16	-3.10%	4.79%	19
Yancey	4.56%	18	4.13%	38	10.44%	4.11%	47
Forsyth	4.54%	19	4.55%	19	-0.26%	4.58%	22
Iredell	4.52%	20	4.39%	26	3.13%	4.56%	26
Transylvania	4.50%	21	4.50%	21	0.10%	4.64%	21
Catawba	4.49%	22	4.41%	24	1.81%	4.45%	31
Buncombe	4.47%	23	4.39%	25	1.76%	4.66%	20
AVERAGE BURDEN — SECOND AND THIRD QUARTILES							
Rowan	4.46%	24	4.54%	20	-1.74%	4.41%	32
Gaston	4.44%	25	4.50%	22	-1.18%	4.53%	27
Hertford	4.42%	26	4.34%	28	1.88%	4.25%	39
Richmond	4.40%	27	4.48%	23	-1.83%	4.50%	28
Haywood	4.38%	28	4.22%	36	3.74%	4.31%	37
Wake	4.38%	29	4.34%	27	0.74%	4.56%	25
Carteret	4.35%	30	4.30%	31	1.08%	4.56%	23
Northampton	4.35%	31	4.07%	43	6.90%	4.38%	33
Guilford	4.34%	32	4.98%	11	-12.89%	5.22%	11
Alamance	4.25%	33	4.12%	39	2.98%	4.29%	38
Montgomery	4.20%	34	3.95%	48	6.26%	4.36%	34
Martin	4.13%	35	4.13%	37	-0.12%	4.17%	44
Bladen	4.11%	36	4.07%	42	0.99%	3.62%	66
Stanly	4.08%	37	3.92%	50	4.10%	3.95%	53
Lenoir	4.08%	38	3.98%	46	2.57%	3.93%	54
Moore	4.07%	39	3.97%	47	2.44%	4.18%	43
Johnston	4.06%	40	3.83%	54	6.10%	3.77%	61
Mitchell	4.05%	41	4.10%	41	-1.26%	3.90%	55
Scotland	4.03%	42	2.84%	90	42.09%	4.18%	42
Jackson	4.01%	43	3.99%	45	0.43%	4.07%	49
Chowan	3.99%	44	4.26%	33	-6.42%	4.47%	29
Pitt	3.97%	45	4.02%	44	-1.46%	4.35%	35
Alleghany	3.93%	46	3.64%	63	7.95%	3.58%	67
Union	3.89%	47	3.89%	52	-0.06%	4.08%	48

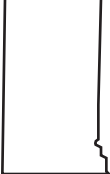





COUNTY	2013 COMBINED LOCAL BURDEN AS % OF INCOME	2013 RANK	2012 COMBINED LOCAL BURDEN AS % OF INCOME	2012 RANK	% CHANGE 2012-2013	2011 COMBINED LOCAL BURDEN AS % OF INCOME	2011 RANK
Halifax	3.86%	48	4.12%	40	-6.19%	4.14%	45
Robeson	3.85%	49	3.84%	53	0.37%	4.06%	50
Clay	3.85%	50	3.92%	51	-1.77%	3.70%	63
Nash	3.81%	51	3.58%	64	6.32%	4.00%	52
Vance	3.79%	52	3.80%	55	-0.39%	4.25%	40
Watauga	3.76%	53	4.93%	13	-23.62%	5.03%	14
Franklin	3.74%	54	3.76%	56	-0.63%	3.79%	59
Rutherford	3.73%	55	3.69%	59	1.15%	3.64%	65
Caldwell	3.68%	56	3.69%	60	-0.27%	3.81%	58
Surry	3.68%	57	3.74%	57	-1.63%	3.83%	57
Orange	3.58%	58	4.27%	32	-16.15%	4.46%	30
Swain	3.57%	59	3.35%	73	6.59%	3.18%	85
Craven	3.55%	60	3.51%	67	1.30%	3.89%	56
Columbus	3.55%	61	3.72%	58	-4.64%	3.24%	80
Ashe	3.52%	62	3.51%	66	0.31%	3.39%	72
Granville	3.51%	63	3.20%	79	9.49%	3.22%	82
Person	3.47%	64	3.38%	72	2.61%	3.44%	69
Burke	3.46%	65	3.39%	71	2.20%	3.24%	81
Cleveland	3.45%	66	3.40%	69	1.55%	3.53%	68
Duplin	3.44%	67	3.65%	61	-5.82%	3.78%	60
Wilkes	3.42%	68	3.32%	74	3.09%	3.29%	75
Perquimans	3.41%	69	3.40%	68	0.24%	3.40%	71
Wayne	3.39%	70	3.39%	70	0.00%	3.76%	62
McDowell	3.38%	71	3.30%	76	2.50%	3.28%	76

LOWER BURDEN — LOWER QUARTILE





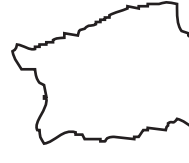

Lincoln	3.37%	72	3.51%	65	-3.98%	3.70%	64
Madison	3.37%	73	3.25%	78	3.56%	3.25%	79
Davie	3.33%	74	3.09%	83	7.96%	3.26%	77
Rockingham	3.31%	75	3.93%	49	-15.80%	4.14%	46
Randolph	3.28%	76	3.30%	75	-0.63%	3.42%	70
Polk	3.27%	77	3.29%	77	-0.50%	2.98%	88
Henderson	3.26%	78	3.20%	81	2.01%	3.38%	73
Greene	3.16%	79	3.03%	84	4.24%	2.92%	90
Cumberland	3.09%	80	3.09%	82	-0.08%	3.19%	83
Chatham	3.02%	81	2.97%	85	1.71%	3.26%	78
Bertie	2.99%	82	2.91%	87	2.74%	3.31%	74
Pamlico	2.98%	83	2.94%	86	1.48%	3.15%	86
Stokes	2.96%	84	2.53%	96	16.85%	2.84%	91
Yadkin	2.95%	85	2.84%	89	4.07%	3.19%	84
Washington	2.87%	86	2.78%	91	3.03%	4.01%	51
Davidson	2.78%	87	2.88%	88	-3.51%	2.98%	89
Camden	2.73%	88	3.20%	80	-14.68%	3.01%	87
Gates	2.69%	89	2.71%	93	-0.82%	2.81%	92
Hoke	2.67%	90	2.74%	92	-2.55%	—	—
Alexander	2.57%	91	2.56%	94	0.31%	2.81%	93
Jones	2.47%	92	2.55%	95	-3.13%	2.61%	94
Onslow	2.42%	93	2.37%	97	1.90%	2.30%	96
Caswell	2.37%	94	2.32%	98	2.08%	2.45%	95
Beaufort	—	—	4.34%	29	—	4.21%	41
Cherokee	—	—	4.26%	34	—	—	—
Edgecombe	—	—	4.76%	17	—	5.07%	13
Harnett	—	—	3.64%	62	—	—	—
Pender	—	—	4.32%	30	—	4.31%	36
Sampson	—	—	—	—	—	—	—







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

COUNTY	COMBINED PROPERTY TAX BURDEN AS % OF INCOME	RANK	COMBINED PROPERTY TAX BURDEN PER CAPITA	RANK	COUNTY	COMBINED PROPERTY TAX BURDEN AS % OF INCOME	RANK	COMBINED PROPERTY TAX BURDEN PER CAPITA	RANK
N.C. Median	2.15%	—	\$703.19	—	N.C. Median	2.15%	—	\$703.19	—
Dare	5.22%	1	\$2,217.11	1	Polk	2.12%	51	\$876.01	27
Hyde	3.81%	2	\$1,245.85	4	Madison	2.09%	52	\$626.09	70
Avery	3.71%	3	\$1,119.65	9	Rutherford	2.08%	53	\$588.60	81
Brunswick	3.47%	4	\$1,226.39	5	Johnston	2.08%	54	\$756.98	39
Warren	3.36%	5	\$900.61	24	Caldwell	2.07%	55	\$599.17	79
Durham	3.22%	6	\$1,331.34	3	Martin	2.06%	56	\$691.85	52
Tyrrell	3.03%	7	\$905.24	23	Lenoir	2.05%	57	\$738.01	42
Macon	3.01%	8	\$978.50	16	Vance	2.03%	58	\$640.43	67
Mecklenburg	2.94%	9	\$1,442.44	2	Cleveland	2.03%	59	\$682.50	55
Transylvania	2.83%	10	\$921.53	21	Pamlico	1.99%	60	\$811.19	34
New Hanover	2.80%	11	\$1,089.35	11	Henderson	1.98%	61	\$763.48	37
Yancey	2.80%	12	\$790.28	35	Stanly	1.97%	62	\$648.60	64
Cabarrus	2.78%	13	\$1,083.09	12	Columbus	1.97%	63	\$605.22	76
Northampton	2.72%	14	\$907.57	22	Rockingham	1.96%	64	\$641.49	66
Currituck	2.72%	15	\$1,160.60	6	Nash	1.94%	65	\$710.15	47
Lee	2.69%	16	\$867.44	28	Randolph	1.92%	66	\$612.12	74
Jackson	2.69%	17	\$823.26	32	Chatham	1.92%	67	\$1,025.38	15
Carteret	2.67%	18	\$1,128.00	8	Surry	1.89%	68	\$613.91	73
Guilford	2.62%	19	\$1,029.71	13	Lincoln	1.88%	69	\$693.40	50
Forsyth	2.58%	20	\$1,025.41	14	Davie	1.87%	70	\$724.15	46
Clay	2.58%	21	\$768.41	36	Yadkin	1.87%	71	\$626.86	69
Iredell	2.57%	22	\$932.10	19	Wilkes	1.85%	72	\$638.12	68
Haywood	2.54%	23	\$886.68	25	Stokes	1.83%	73	\$602.75	78
Graham	2.49%	24	\$671.53	58	Pitt	1.83%	74	\$662.13	60
Buncombe	2.48%	25	\$930.41	20	Perquimans	1.81%	75	\$615.02	71
Alleghany	2.48%	26	\$819.93	33	Camden	1.80%	76	\$740.89	41
Wilson	2.44%	27	\$877.36	26	McDowell	1.79%	77	\$510.69	87
Gaston	2.44%	28	\$862.11	29	Wayne	1.76%	78	\$596.83	80
Rowan	2.43%	29	\$759.76	38	Gates	1.71%	79	\$511.72	86
Union	2.42%	30	\$955.70	18	Davidson	1.70%	80	\$614.34	72
Wake	2.40%	31	\$1,104.51	10	Robeson	1.66%	81	\$447.43	92
Catawba	2.37%	32	\$834.70	31	Duplin	1.66%	82	\$534.10	84
Moore	2.36%	33	\$962.00	17	Burke	1.65%	83	\$546.50	82
Watauga	2.34%	34	\$736.09	43	Cumberland	1.65%	84	\$751.02	40
Person	2.32%	35	\$729.13	44	Craven	1.65%	85	\$649.04	63
Chowan	2.31%	36	\$852.06	30	Jones	1.64%	86	\$606.44	75
Scotland	2.28%	37	\$687.39	53	Washington	1.57%	87	\$513.14	85
Hertford	2.27%	38	\$667.90	59	Bertie	1.52%	88	\$490.30	88
Anson	2.25%	39	\$603.97	77	Greene	1.45%	89	\$430.62	93
Mitchell	2.25%	40	\$642.97	65	Hoke	1.41%	90	\$462.25	90
Richmond	2.24%	41	\$653.18	62	Alexander	1.38%	91	\$464.40	89
Pasquotank	2.24%	42	\$696.23	48	Caswell	1.32%	92	\$454.28	91
Orange	2.20%	43	\$1,153.62	7	Swain	1.25%	93	\$373.75	94
Montgomery	2.18%	44	\$676.17	57	Onslow	1.20%	94	\$538.56	83
Halifax	2.16%	45	\$694.61	49	Beaufort	Did not submit AFIR data			
Granville	2.16%	46	\$692.56	51	Cherokee	Did not submit AFIR data			
Ashe	2.15%	47	\$660.22	61	Edgecombe	Did not submit AFIR data			
Franklin	2.15%	48	\$686.66	54	Harnett	Did not submit AFIR data			
Alamance	2.14%	49	\$725.48	45	Pender	Did not submit AFIR data			
Bladen	2.12%	50	\$676.33	56	Sampson	Did not submit AFIR data			







COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2013 DATA COUNTY ONLY (RANK)	2012 DATA COUNTY ONLY (RANK)	2013 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Alamance	 <p>2013 Burden: 4.25% 2012 Burden: 4.12% 2011 Burden: 4.29%</p> <p>Change FY12-13: 2.98% Rank: 33 (2013), 39 (2012)</p> <p>Population: 153,033 Per Capita Income: \$33,840 Rank: 18 (Pop.), 42 (PCI)</p>	<p>County Rev./Income 2.06% (88) County Rev. Per Cap. \$696.79 (85) Property Tax/Income 1.33% (84) Property Tax Per Cap. \$450.23 (85) Sales Tax/Income 0.40% (53) Sales Tax Per Capita \$135.04 (55)</p>	<p>County Rev./Income 2.05% (92) County Rev. Per Cap. \$704.26 (90) Property Tax/Income 1.31% (90) Property Tax Per Cap. \$450.35 (89) Sales Tax/Income 0.39% (52) Sales Tax Per Capita \$135.20 (56)</p>	<p>Alamance 987 (126) Burlington 51,195 (25) Elon 9,620 (64) Graham 14,158 (67) Green Level 2,089 (166) Haw River 2,309 (99) Mebane 11,968 (33) Ossipee 553 (141) Sweepsonville 1,169 (174)</p>
Alexander	 <p>2013 Burden: 2.57% 2012 Burden: 2.56% 2011 Burden: 2.81%</p> <p>Change FY12-13: 0.31% Rank: 91 (2013), 94 (2012)</p> <p>Population: 37,361 Per Capita Income: \$33,684 Rank: 65 (Pop.), 44 (PCI)</p>	<p>County Rev./Income 2.13% (82) County Rev. Per Cap. \$717.40 (84) Property Tax/Income 1.33% (85) Property Tax Per Cap. \$447.38 (86) Sales Tax/Income 0.41% (46) Sales Tax Per Capita \$137.96 (51)</p>	<p>County Rev./Income 2.14% (84) County Rev. Per Cap. \$720.64 (86) Property Tax/Income 1.34% (86) Property Tax Per Cap. \$449.48 (90) Sales Tax/Income 0.40% (50) Sales Tax Per Capita \$134.83 (57)</p>	<p>Taylorsville 2,095 (124)</p>
Alleghany	 <p>2013 Burden: 3.93% 2012 Burden: 3.64% 2011 Burden: 3.58%</p> <p>Change FY12-13: 7.95% Rank: 46 (2013), 63 (2012)</p> <p>Population: 11,028 Per Capita Income: \$33,058 Rank: 94 (Pop.), 50 (PCI)</p>	<p>County Rev./Income 3.41% (15) County Rev. Per Cap. \$1,126.67 (15) Property Tax/Income 2.36% (14) Property Tax Per Cap. \$779.71 (19) Sales Tax/Income 0.50% (29) Sales Tax Per Capita \$165.58 (25)</p>	<p>County Rev./Income 3.25% (17) County Rev. Per Cap. \$1,069.69 (25) Property Tax/Income 2.34% (13) Property Tax Per Cap. \$768.93 (20) Sales Tax/Income 0.42% (41) Sales Tax Per Capita \$139.26 (50)</p>	<p>Sparta 1,751 (57)</p>
Anson	 <p>2013 Burden: 4.63% 2012 Burden: 4.78% 2011 Burden: 4.79%</p> <p>Change FY12-13: -3.10% Rank: 17 (2013), 16 (2012)</p> <p>Population: 26,656 Per Capita Income: \$26,821 Rank: 74 (Pop.), 100 (PCI)</p>	<p>County Rev./Income 2.74% (34) County Rev. Per Cap. \$734.91 (80) Property Tax/Income 1.95% (27) Property Tax Per Cap. \$522.68 (68) Sales Tax/Income 0.30% (82) Sales Tax Per Capita \$80.36 (94)</p>	<p>County Rev./Income 2.90% (28) County Rev. Per Cap. \$780.96 (72) Property Tax/Income 2.03% (23) Property Tax Per Cap. \$546.81 (61) Sales Tax/Income 0.31% (83) Sales Tax Per Capita \$83.04 (94)</p>	<p>Ansonville 622 (164) Lilesville 534 (69) McFarlan 117 (—) Morven 501 (—) Peachland 429 (134) Polkton 3,339 (172) Wadesboro 5,717 (68)</p>
Ashe	 <p>2013 Burden: 3.52% 2012 Burden: 3.51% 2011 Burden: 3.39%</p> <p>Change FY12-13: 0.31% Rank: 62 (2013), 66 (2012)</p> <p>Population: 27,326 Per Capita Income: \$30,642 Rank: 73 (Pop.), 79 (PCI)</p>	<p>County Rev./Income 3.01% (22) County Rev. Per Cap. \$920.97 (43) Property Tax/Income 1.95% (28) Property Tax Per Cap. \$596.84 (44) Sales Tax/Income 0.52% (18) Sales Tax Per Capita \$160.45 (30)</p>	<p>County Rev./Income 3.01% (24) County Rev. Per Cap. \$933.19 (42) Property Tax/Income 1.97% (29) Property Tax Per Cap. \$610.40 (46) Sales Tax/Income 0.52% (19) Sales Tax Per Capita \$162.50 (26)</p>	<p>Jefferson 1,594 (76) Lansing 158 (120) West Jefferson 1,330 (21)</p>
Avery	 <p>2013 Burden: 5.09% 2012 Burden: 5.22% 2011 Burden: 5.45%</p> <p>Change FY12-13: -2.51% Rank: 11 (2013), 7 (2012)</p> <p>Population: 17,795 Per Capita Income: \$30,193 Rank: 86 (Pop.), 80 (PCI)</p>	<p>County Rev./Income 4.46% (4) County Rev. Per Cap. \$1,347.94 (6) Property Tax/Income 3.46% (3) Property Tax Per Cap. \$1,043.28 (4) Sales Tax/Income 0.70% (5) Sales Tax Per Capita \$212.17 (8)</p>	<p>County Rev./Income 4.22% (4) County Rev. Per Cap. \$1,280.35 (5) Property Tax/Income 3.21% (2) Property Tax Per Cap. \$973.24 (7) Sales Tax/Income 0.69% (3) Sales Tax Per Capita \$209.92 (5)</p>	<p>Banner Elk 1,073 (14) Crossnore 192 (27) Elk Park 450 (29) Grandfather Village 25 (28) Newland 694 (18) Sugar Mountain 197 (—)</p>


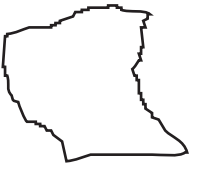




* Rank within relevant population range

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2013 DATA COUNTY ONLY (RANK)	2012 DATA COUNTY ONLY (RANK)	2013 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*		
Beaufort	 <p>2013 Burden: — 2012 Burden: 4.34% 2011 Burden: 4.21%</p> <p>Change FY12-13: — Rank: — (2013), 29 (2012)</p> <p>Population: 48,008 Per Capita Income: \$34,455 Rank: 55 (Pop.), 39 (PCI)</p>	Data not available Beaufort County had not submitted the AFIR report for FY 2013 that was due to the State Treasurer's office on Oct. 31, 2013.	County Rev./Income 2.69% (40) County Rev. Per Cap. \$953.43 (38) Property Tax/Income 1.99% (25) Property Tax Per Cap. \$706.48 (32) Sales Tax/Income 0.44% (37) Sales Tax Per Capita \$157.10 (33)	Aurora 515 (—) Bath 246 (—) Belhaven 1,661 (—) Chocowinity 822 (—) Pantego 178 (—) Washington 9,705 (—) Washington Park 450 (—)		
Bertie	 <p>2013 Burden: 2.99% 2012 Burden: 2.91% 2011 Burden: 3.31%</p> <p>Change FY12-13: 2.74% Rank: 82 (2013), 87 (2012)</p> <p>Population: 20,767 Per Capita Income: \$32,255 Rank: 82 (Pop.), 62 (PCI)</p>	County Rev./Income 2.09% (85) County Rev. Per Cap. \$672.76 (88) Property Tax/Income 1.42% (79) Property Tax Per Cap. \$457.84 (82) Sales Tax/Income 0.25% (92) Sales Tax Per Capita \$80.65 (93)	County Rev./Income 2.03% (93) County Rev. Per Cap. \$657.39 (96) Property Tax/Income 1.32% (88) Property Tax Per Cap. \$425.58 (94) Sales Tax/Income 0.24% (95) Sales Tax Per Capita \$76.26 (96)	Askewville 239 (166) Aulander 878 (61) Colerain 199 (83) Kelford 245 (162) Lewiston Woodville 544 (139) Powellsville 270 (161) Roxobel 234 (152) Windsor 3,478 (164)		
Bladen	 <p>2013 Burden: 4.11% 2012 Burden: 4.07% 2011 Burden: 3.62%</p> <p>Change FY12-13: 0.99% Rank: 36 (2013), 42 (2012)</p> <p>Population: 35,146 Per Capita Income: \$31,879 Rank: 67 (Pop.), 68 (PCI)</p>	County Rev./Income 3.00% (23) County Rev. Per Cap. \$957.42 (33) Property Tax/Income 1.83% (40) Property Tax Per Cap. \$584.30 (47) Sales Tax/Income 0.40% (52) Sales Tax Per Capita \$127.39 (64)	County Rev./Income 3.01% (23) County Rev. Per Cap. \$971.35 (35) Property Tax/Income 1.80% (42) Property Tax Per Cap. \$581.22 (49) Sales Tax/Income 0.39% (53) Sales Tax Per Capita \$126.63 (63)	Bladenboro 1,750 (53) Clarkton 853 (43) Dublin 340 (56) East Arcadia 480 (123) Elizabethtown 3,575 (34) Tar Heel 118 (77) White Lake 821 (14)		
Brunswick	 <p>2013 Burden: 6.93% 2012 Burden: 5.73% 2011 Burden: 7.11%</p> <p>Change FY12-13: 20.90% Rank: 2 (2013), 3 (2012)</p> <p>Population: 112,701 Per Capita Income: \$35,319 Rank: 25 (Pop.), 35 (PCI)</p>	County Rev./Income 4.19% (6) County Rev. Per Cap. \$1,478.16 (4) Property Tax/Income 2.74% (6) Property Tax Per Cap. \$966.68 (7) Sales Tax/Income 0.43% (42) Sales Tax Per Capita \$150.33 (38)	County Rev./Income 3.53% (10) County Rev. Per Cap. \$1,271.79 (6) Property Tax/Income 2.71% (6) Property Tax Per Cap. \$976.28 (6) Sales Tax/Income 0.41% (46) Sales Tax Per Capita \$148.09 (40)	Brunswick County Bald Head Island 162 (1) Belville 2,011 (42) Boiling Spring Lakes 5,694 (35) Bolivia 144 (47) Calabash 1,868 (33) Carolina Shores 3,174 (40) Caswell Beach 413 (10) Holden Beach 589 (6) Leland 14,732 (12) Navassa 1,591 (38) Northwest 764 (—) Oak Island 6,950 (3) Ocean Isle Beach 575 (5) Sandy Creek 268 (24) Shallotte 3,904 (18) Southport 2,987 (—) St. James 3,436 (50) Sunset Beach 3,722 (15) Varnamtown 561 (46)		
Buncombe	 <p>2013 Burden: 4.47% 2012 Burden: 4.39% 2011 Burden: 4.66%</p> <p>Change FY12-13: 1.76% Rank: 23 (2013), 25 (2012)</p> <p>Population: 245,228 Per Capita Income: \$37,443 Rank: 7 (Pop.), 23 (PCI)</p>	County Rev./Income 2.93% (25) County Rev. Per Cap. \$1,098.10 (19) Property Tax/Income 1.87% (33) Property Tax Per Cap. \$699.43 (31) Sales Tax/Income 0.64% (9) Sales Tax Per Capita \$239.23 (5)	County Rev./Income 2.85% (30) County Rev. Per Cap. \$1,085.44 (20) Property Tax/Income 1.86% (36) Property Tax Per Cap. \$708.17 (31) Sales Tax/Income 0.55% (12) Sales Tax Per Capita \$207.78 (7)	Buncombe County Asheville 86,205 (6) Biltmore Forest 1,364 (9) Black Mountain 8,011 (17) Montreat 690 (13) Weaverville 3,715 (24) Woodfin 6,286 (—)		
Burke	 <p>2013 Burden: 3.46% 2012 Burden: 3.39% 2011 Burden: 3.24%</p> <p>Change FY12-13: 2.20% Rank: 65 (2013), 71 (2012)</p> <p>Population: 90,051 Per Capita Income: \$33,030 Rank: 32 (Pop.), 51 (PCI)</p>	County Rev./Income 2.03% (89) County Rev. Per Cap. \$670.33 (89) Property Tax/Income 1.29% (87) Property Tax Per Cap. \$427.68 (89) Sales Tax/Income 0.35% (66) Sales Tax Per Capita \$115.52 (72)	County Rev./Income 2.02% (94) County Rev. Per Cap. \$674.31 (94) Property Tax/Income 1.47% (82) Property Tax Per Cap. \$490.44 (81) Sales Tax/Income 0.14% (98) Sales Tax Per Capita \$48.15 (98)	Connelly Springs 1,644 (—) Drexel 1,842 (153) Glen Alpine 1,504 (156) Hildebran 1,992 (170) Morganton 16,743 (22) Rhodhiss 1,070 (163) Rutherford College 1,332 (171) Valdesa 4,428 (97)		







COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2013 DATA COUNTY ONLY (RANK)	2012 DATA COUNTY ONLY (RANK)	2013 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Cabarrus	 <p>2013 Burden: 4.76% 2012 Burden: 4.81% 2011 Burden: 4.96%</p> <p>Change FY12-13: -1.01% Rank: 16 (2013), 15 (2012)</p> <p>Population: 183,806 Per Capita Income: \$39,000 Rank: 12 (Pop.), 19 (PCI)</p>	<p>County Rev./Income 2.64% (43) County Rev. Per Cap. \$1,029.61 (26) Property Tax/Income 1.88% (31) Property Tax Per Cap. \$731.93 (25) Sales Tax/Income 0.51% (22) Sales Tax Per Capita \$200.61 (13)</p>	<p>County Rev./Income 2.67% (43) County Rev. Per Cap. \$1,045.85 (26) Property Tax/Income 1.94% (31) Property Tax Per Cap. \$760.46 (22) Sales Tax/Income 0.48% (31) Sales Tax Per Capita \$189.05 (12)</p>	<p>Concord 81,350 (17) Harrisburg 13,395 (46) Kannapolis 43,311 (21) Midland 3,250 (131) Mount Pleasant 1,686 (44)</p>
Caldwell	 <p>2013 Burden: 3.68% 2012 Burden: 3.69% 2011 Burden: 3.81%</p> <p>Change FY12-13: -0.27% Rank: 56 (2013), 60 (2012)</p> <p>Population: 82,590 Per Capita Income: \$29,012 Rank: 33 (Pop.), 90 (PCI)</p>	<p>County Rev./Income 2.29% (76) County Rev. Per Cap. \$664.56 (91) Property Tax/Income 1.63% (67) Property Tax Per Cap. \$472.49 (79) Sales Tax/Income 0.34% (71) Sales Tax Per Capita \$98.49 (88)</p>	<p>County Rev./Income 2.29% (78) County Rev. Per Cap. \$673.18 (95) Property Tax/Income 1.61% (69) Property Tax Per Cap. \$472.80 (85) Sales Tax/Income 0.34% (71) Sales Tax Per Capita \$99.22 (89)</p>	<p>Cajah's Mountain 2,785 (—) Cedar Rock 295 (151) Gamewell 4,018 (176) Granite Falls 4,671 (134) Hudson 3,857 (147) Lenoir 17,905 (59) Sawmills 5,177 (82)</p>
Camden	 <p>2013 Burden: 2.73% 2012 Burden: 3.20% 2011 Burden: 3.01%</p> <p>Change FY12-13: -14.68% Rank: 88 (2013), 80 (2012)</p> <p>Population: 10,076 Per Capita Income: \$41,169 Rank: 97 (Pop.), 12 (PCI)</p>	<p>County Rev./Income 2.48% (58) County Rev. Per Cap. \$1,019.94 (27) Property Tax/Income 1.80% (42) Property Tax Per Cap. \$740.89 (24) Sales Tax/Income 0.25% (93) Sales Tax Per Capita \$102.85 (83)</p>	<p>County Rev./Income 2.94% (26) County Rev. Per Cap. \$1,253.93 (10) Property Tax/Income 2.31% (14) Property Tax Per Cap. \$987.01 (5) Sales Tax/Income 0.25% (93) Sales Tax Per Capita \$107.51 (82)</p>	<p>No incorporated municipalities</p>
Carteret	 <p>2013 Burden: 4.35% 2012 Burden: 4.30% 2011 Burden: 4.56%</p> <p>Change FY12-13: 1.08% Rank: 30 (2013), 31 (2012)</p> <p>Population: 68,151 Per Capita Income: \$42,214 Rank: 38 (Pop.), 9 (PCI)</p>	<p>County Rev./Income 2.59% (48) County Rev. Per Cap. \$1,094.74 (20) Property Tax/Income 1.90% (30) Property Tax Per Cap. \$800.16 (15) Sales Tax/Income 0.48% (34) Sales Tax Per Capita \$201.29 (12)</p>	<p>County Rev./Income 2.63% (48) County Rev. Per Cap. \$1,129.07 (15) Property Tax/Income 1.79% (44) Property Tax Per Cap. \$768.76 (21) Sales Tax/Income 0.45% (34) Sales Tax Per Capita \$194.23 (9)</p>	<p>Atlantic Beach 1,500 (6) Beaufort 4,088 (19) Bogue 709 (103) Cape Carteret 2,071 (75) Cedar Point 1,352 (93) Emerald Isle 3,717 (11) Indian Beach 116 (2) Morehead City 9,163 (6) Newport 4,231 (54) Peletier 663 (102) Pine Knoll Shores 1,351 (5)</p>
Caswell	 <p>2013 Burden: 2.37% 2012 Burden: 2.32% 2011 Burden: 2.45%</p> <p>Change FY12-13: 2.08% Rank: 94 (2013), 98 (2012)</p> <p>Population: 23,557 Per Capita Income: \$34,288 Rank: 78 (Pop.), 40 (PCI)</p>	<p>County Rev./Income 2.10% (83) County Rev. Per Cap. \$721.34 (82) Property Tax/Income 1.29% (88) Property Tax Per Cap. \$440.80 (88) Sales Tax/Income 0.29% (84) Sales Tax Per Capita \$99.37 (87)</p>	<p>County Rev./Income 2.07% (90) County Rev. Per Cap. \$718.48 (87) Property Tax/Income 1.29% (92) Property Tax Per Cap. \$447.75 (93) Sales Tax/Income 0.29% (85) Sales Tax Per Capita \$99.75 (88)</p>	<p>Milton 167 (—) Yanceyville 1,994 (165)</p>
Catawba	 <p>2013 Burden: 4.49% 2012 Burden: 4.41% 2011 Burden: 4.45%</p> <p>Change FY12-13: 1.81% Rank: 22 (2013), 24 (2012)</p> <p>Population: 155,353 Per Capita Income: \$35,250 Rank: 17 (Pop.), 36 (PCI)</p>	<p>County Rev./Income 2.62% (45) County Rev. Per Cap. \$925.05 (42) Property Tax/Income 1.63% (68) Property Tax Per Cap. \$573.81 (49) Sales Tax/Income 0.51% (24) Sales Tax Per Capita \$179.84 (16)</p>	<p>County Rev./Income 2.60% (49) County Rev. Per Cap. \$928.26 (47) Property Tax/Income 1.59% (71) Property Tax Per Cap. \$567.74 (53) Sales Tax/Income 0.51% (22) Sales Tax Per Capita \$182.05 (15)</p>	<p>Brookford 379 (39) Catawba 602 (19) Claremont 1,371 (16) Conover 8,207 (25) Hickory 40,039 (14) Long View 4,857 (84) Maiden 3,350 (17) Newton 12,961 (36)</p>





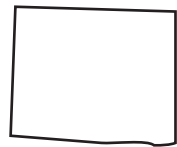

* Rank within relevant population range

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2013 DATA COUNTY ONLY (RANK)	2012 DATA COUNTY ONLY (RANK)	2013 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*		
Chatham	 <p>2013 Burden: 3.02% 2012 Burden: 2.97% 2011 Burden: 3.26%</p> <p>Change FY12-13: 1.71% Rank: 81 (2013), 85 (2012)</p> <p>Population: 66,618 Per Capita Income: \$53,336 Rank: 40 (Pop.), 1 (PCI)</p>	<p>County Rev./Income 2.37% (69) County Rev. Per Cap. \$1,262.31 (9) Property Tax/Income 1.80% (43) Property Tax Per Cap. \$957.54 (8) Sales Tax/Income 0.24% (94) Sales Tax Per Capita \$127.95 (63)</p>	<p>County Rev./Income 2.32% (73) County Rev. Per Cap. \$1,262.68 (9) Property Tax/Income 1.78% (45) Property Tax Per Cap. \$966.32 (8) Sales Tax/Income 0.24% (94) Sales Tax Per Capita \$129.37 (61)</p>	Goldston Pittsboro Siler City	272 4,033 8,140	(37) (35) (23)
Cherokee	 <p>2013 Burden: — 2012 Burden: 4.26% 2011 Burden: —</p> <p>Change FY12-13: — Rank: — (2013), — (2012)</p> <p>Population: 27,512 Per Capita Income: \$27,697 Rank: 72 (Pop.), 96 (PCI)</p>	<p>Data not available Cherokee County had not submitted the AFIR report for FY 2013 that was due to the State Treasurer's office on Oct. 31, 2013.</p>	<p>County Rev./Income 3.84% (6) County Rev. Per Cap. \$1,080.53 (22) Property Tax/Income 2.28% (15) Property Tax Per Cap. \$641.01 (42) Sales Tax/Income 0.66% (5) Sales Tax Per Capita \$184.93 (14)</p>	Andrews Murphy	1,761 1,622	(—) (—)
Chowan	 <p>2013 Burden: 3.99% 2012 Burden: 4.26% 2011 Burden: 4.47%</p> <p>Change FY12-13: -6.42% Rank: 44 (2013), 33 (2012)</p> <p>Population: 14,836 Per Capita Income: \$36,891 Rank: 88 (Pop.), 26 (PCI)</p>	<p>County Rev./Income 2.98% (24) County Rev. Per Cap. \$1,099.13 (18) Property Tax/Income 2.03% (20) Property Tax Per Cap. \$748.71 (23) Sales Tax/Income 0.30% (81) Sales Tax Per Capita \$111.10 (76)</p>	<p>County Rev./Income 3.19% (20) County Rev. Per Cap. \$1,199.80 (11) Property Tax/Income 1.97% (27) Property Tax Per Cap. \$742.27 (26) Sales Tax/Income 0.42% (42) Sales Tax Per Capita \$158.11 (32)</p>	Edenton	4,975	(56)
Clay	 <p>2013 Burden: 3.85% 2012 Burden: 3.92% 2011 Burden: 3.70%</p> <p>Change FY12-13: -1.77% Rank: 50 (2013), 51 (2012)</p> <p>Population: 10,729 Per Capita Income: \$29,812 Rank: 95 (Pop.), 86 (PCI)</p>	<p>County Rev./Income 3.65% (10) County Rev. Per Cap. \$1,087.55 (22) Property Tax/Income 2.55% (12) Property Tax Per Cap. \$758.75 (21) Sales Tax/Income 0.51% (21) Sales Tax Per Capita \$153.49 (36)</p>	<p>County Rev./Income 3.72% (8) County Rev. Per Cap. \$1,112.39 (17) Property Tax/Income 2.60% (9) Property Tax Per Cap. \$776.36 (18) Sales Tax/Income 0.53% (15) Sales Tax Per Capita \$159.03 (30)</p>	Hayesville	316	(58)
Cleveland	 <p>2013 Burden: 3.45% 2012 Burden: 3.40% 2011 Burden: 3.53%</p> <p>Change FY12-13: 1.55% Rank: 66 (2013), 69 (2012)</p> <p>Population: 97,800 Per Capita Income: \$33,680 Rank: 28 (Pop.), 45 (PCI)</p>	<p>County Rev./Income 2.38% (68) County Rev. Per Cap. \$800.45 (63) Property Tax/Income 1.68% (58) Property Tax Per Cap. \$564.20 (53) Sales Tax/Income 0.34% (73) Sales Tax Per Capita \$113.50 (74)</p>	<p>County Rev./Income 2.34% (71) County Rev. Per Cap. \$792.34 (69) Property Tax/Income 1.60% (70) Property Tax Per Cap. \$540.80 (65) Sales Tax/Income 0.33% (74) Sales Tax Per Capita \$113.40 (75)</p>	CLEVELAND COUNTY Belwood 940 (171) Boiling Springs 4,608 (152) Casar 296 (167) Earl 261 (159) Fallston 600 (165) Grover 708 (—) Kings Mountain 10,577 (63) Kingstown 673 (142) Lattimore 468 (157) Lawndale 603 (—) Mooresboro 315 (172) Patterson Springs 617 (170) Polkville 542 (163) Shelby 20,151 (54) Waco 320 (148)		
Columbus	 <p>2013 Burden: 3.55% 2012 Burden: 3.72% 2011 Burden: 3.24%</p> <p>Change FY12-13: -4.64% Rank: 61 (2013), 58 (2012)</p> <p>Population: 58,107 Per Capita Income: \$30,745 Rank: 48 (Pop.), 77 (PCI)</p>	<p>County Rev./Income 2.51% (57) County Rev. Per Cap. \$771.34 (74) Property Tax/Income 1.70% (52) Property Tax Per Cap. \$524.05 (67) Sales Tax/Income 0.35% (62) Sales Tax Per Capita \$108.94 (80)</p>	<p>County Rev./Income 2.73% (36) County Rev. Per Cap. \$836.24 (61) Property Tax/Income 1.72% (50) Property Tax Per Cap. \$526.51 (70) Sales Tax/Income 0.36% (63) Sales Tax Per Capita \$110.44 (79)</p>	Boardman Bolton Brunswick Cerro Gordo Chadbourn Fair Bluff Lake Waccamaw Sandyfield Tabor City Whiteville	155 687 1,118 205 1,831 942 1,465 447 3,941 5,361	(155) (110) (159) (138) (94) (63) (91) (130) (103) (44)






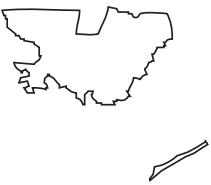
COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2013 DATA COUNTY ONLY (RANK)	2012 DATA COUNTY ONLY (RANK)	2013 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Craven	 <p>2013 Burden: 3.55% 2012 Burden: 3.51% 2011 Burden: 3.89%</p> <p>Change FY12-13: 1.30% Rank: 60 (2013), 67 (2012)</p> <p>Population: 105,080 Per Capita Income: \$39,243 Rank: 27 (Pop.), 18 (PCI)</p>	<p>County Rev./Income 1.83% (92)</p> <p>County Rev. Per Cap. \$719.83 (83)</p> <p>Property Tax/Income 1.16% (92)</p> <p>Property Tax Per Cap. \$454.40 (84)</p> <p>Sales Tax/Income 0.33% (78)</p> <p>Sales Tax Per Capita \$129.37 (60)</p>	<p>County Rev./Income 1.79% (96)</p> <p>County Rev. Per Cap. \$715.26 (88)</p> <p>Property Tax/Income 1.16% (96)</p> <p>Property Tax Per Cap. \$461.97 (87)</p> <p>Sales Tax/Income 0.33% (78)</p> <p>Sales Tax Per Capita \$131.05 (59)</p>	<p>Bridgeton 460 (20)</p> <p>Cove City 397 (169)</p> <p>Dover 397 (144)</p> <p>Havelock 21,128 (73)</p> <p>New Bern 29,926 (26)</p> <p>River Bend 3,117 (148)</p> <p>Trent Woods 4,131 (154)</p> <p>Vanceboro 1,009 (142)</p>
Cumberland	 <p>2013 Burden: 3.09% 2012 Burden: 3.09% 2011 Burden: 3.19%</p> <p>Change FY12-13: -0.08% Rank: 80 (2013), 82 (2012)</p> <p>Population: 331,279 Per Capita Income: \$45,394 Rank: 5 (Pop.), 5 (PCI)</p>	<p>County Rev./Income 1.76% (93)</p> <p>County Rev. Per Cap. \$798.27 (64)</p> <p>Property Tax/Income 1.20% (91)</p> <p>Property Tax Per Cap. \$546.23 (62)</p> <p>Sales Tax/Income 0.31% (79)</p> <p>Sales Tax Per Capita \$139.37 (48)</p>	<p>County Rev./Income 1.74% (97)</p> <p>County Rev. Per Cap. \$815.75 (64)</p> <p>Property Tax/Income 1.17% (95)</p> <p>Property Tax Per Cap. \$549.09 (60)</p> <p>Sales Tax/Income 0.30% (84)</p> <p>Sales Tax Per Capita \$141.15 (48)</p>	<p>Eastover 3,710 (150)</p> <p>Falcon 315 (154)</p> <p>Fayetteville 209,080 (30)</p> <p>Godwin 141 (101)</p> <p>Hope Mills 15,687 (56)</p> <p>Linden 130 (105)</p> <p>Spring Lake 11,741 (—)</p> <p>Stedman 1,061 (128)</p> <p>Wade 568 (119)</p>
Currituck	 <p>2013 Burden: 6.24% 2012 Burden: 6.11% 2011 Burden: 6.13%</p> <p>Change FY12-13: 2.17% Rank: 4 (2013), 2 (2012)</p> <p>Population: 24,165 Per Capita Income: \$42,644 Rank: 76 (Pop.), 7 (PCI)</p>	<p>County Rev./Income 5.38% (3)</p> <p>County Rev. Per Cap. \$2,295.72 (2)</p> <p>Property Tax/Income 2.72% (7)</p> <p>Property Tax Per Cap. \$1,160.60 (3)</p> <p>Sales Tax/Income 0.75% (3)</p> <p>Sales Tax Per Capita \$320.49 (2)</p>	<p>County Rev./Income 5.35% (2)</p> <p>County Rev. Per Cap. \$2,350.22 (2)</p> <p>Property Tax/Income 2.73% (5)</p> <p>Property Tax Per Cap. \$1,200.43 (2)</p> <p>Sales Tax/Income 0.77% (2)</p> <p>Sales Tax Per Capita \$339.48 (2)</p>	No incorporated municipalities
Dare	 <p>2013 Burden: 10.34% 2012 Burden: 10.42% 2011 Burden: 10.82%</p> <p>Change FY12-13: -0.80% Rank: 1 (2013), 1 (2012)</p> <p>Population: 34,816 Per Capita Income: \$42,441 Rank: 68 (Pop.), 8 (PCI)</p>	<p>County Rev./Income 6.23% (1)</p> <p>County Rev. Per Cap. \$2,645.05 (1)</p> <p>Property Tax/Income 3.61% (2)</p> <p>Property Tax Per Cap. \$1,531.25 (1)</p> <p>Sales Tax/Income 1.10% (1)</p> <p>Sales Tax Per Capita \$467.63 (1)</p>	<p>County Rev./Income 6.35% (1)</p> <p>County Rev. Per Cap. \$2,724.51 (1)</p> <p>Property Tax/Income 3.71% (1)</p> <p>Property Tax Per Cap. \$1,592.42 (1)</p> <p>Sales Tax/Income 1.14% (1)</p> <p>Sales Tax Per Capita \$488.19 (1)</p>	<p>Duck 379 (3)</p> <p>Kill Devil Hills 6,880 (1)</p> <p>Kitty Hawk 3,354 (8)</p> <p>Manteo 1,480 (3)</p> <p>Nags Head 2,791 (1)</p> <p>Southern Shores 2,795 (7)</p>
Davidson	 <p>2013 Burden: 2.78% 2012 Burden: 2.88% 2011 Burden: 2.98%</p> <p>Change FY12-13: -3.51% Rank: 87 (2013), 88 (2012)</p> <p>Population: 163,683 Per Capita Income: \$36,208 Rank: 15 (Pop.), 30 (PCI)</p>	<p>County Rev./Income 1.87% (91)</p> <p>County Rev. Per Cap. \$678.85 (87)</p> <p>Property Tax/Income 1.35% (83)</p> <p>Property Tax Per Cap. \$488.99 (76)</p> <p>Sales Tax/Income 0.29% (85)</p> <p>Sales Tax Per Capita \$103.77 (81)</p>	<p>County Rev./Income 1.85% (95)</p> <p>County Rev. Per Cap. \$680.30 (92)</p> <p>Property Tax/Income 1.34% (85)</p> <p>Property Tax Per Cap. \$491.32 (80)</p> <p>Sales Tax/Income 0.28% (86)</p> <p>Sales Tax Per Capita \$104.27 (84)</p>	<p>Denton 1,611 (111)</p> <p>Lexington 18,628 (53)</p> <p>Midway 4,690 (—)</p> <p>Thomasville 26,746 (32)</p> <p>Wallburg 3,053 (175)</p>
Davie	 <p>2013 Burden: 3.33% 2012 Burden: 3.09% 2011 Burden: 3.26%</p> <p>Change FY12-13: 7.96% Rank: 74 (2013), 83 (2012)</p> <p>Population: 41,497 Per Capita Income: \$38,785 Rank: 60 (Pop.), 21 (PCI)</p>	<p>County Rev./Income 2.53% (55)</p> <p>County Rev. Per Cap. \$982.55 (31)</p> <p>Property Tax/Income 1.67% (59)</p> <p>Property Tax Per Cap. \$649.60 (37)</p> <p>Sales Tax/Income 0.35% (68)</p> <p>Sales Tax Per Capita \$134.55 (56)</p>	<p>County Rev./Income 2.35% (69)</p> <p>County Rev. Per Cap. \$929.88 (46)</p> <p>Property Tax/Income 1.67% (58)</p> <p>Property Tax Per Cap. \$661.72 (38)</p> <p>Sales Tax/Income 0.32% (82)</p> <p>Sales Tax Per Capita \$125.56 (66)</p>	<p>Bermuda Run 2,500 (48)</p> <p>Cooleemee 958 (64)</p> <p>Mocksville 5,094 (34)</p>



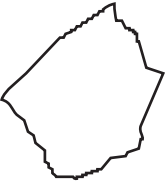

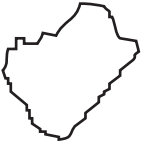

* Rank within relevant population range

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2013 DATA COUNTY ONLY (RANK)	2012 DATA COUNTY ONLY (RANK)	2013 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Duplin	 <p>2013 Burden: 3.44% 2012 Burden: 3.65% 2011 Burden: 3.78%</p> <p>Change FY12-13: -5.82% Rank: 67 (2013), 61 (2012)</p> <p>Population: 60,100 Per Capita Income: \$32,211 Rank: 44 (Pop.), 64 (PCI)</p>	<p>County Rev./Income 2.45% (60) County Rev. Per Cap. \$787.93 (70) Property Tax/Income 1.46% (78) Property Tax Per Cap. \$471.65 (80) Sales Tax/Income 0.40% (51) Sales Tax Per Capita \$129.08 (62)</p>	<p>County Rev./Income 2.56% (52) County Rev. Per Cap. \$821.39 (63) Property Tax/Income 1.50% (78) Property Tax Per Cap. \$481.64 (83) Sales Tax/Income 0.39% (56) Sales Tax Per Capita \$124.89 (67)</p>	<p>Beulaville 1,326 (77) Calypto 553 (107) Faison 987 (62) Greenevers 648 (160) Kenansville 852 (—) Magnolia 960 (79) Rose Hill 1,669 (110) Teachey 384 (71) Wallace 3,957 (66) Warsaw 3,096 (95)</p>
Durham	 <p>2013 Burden: 5.73% 2012 Burden: 5.59% 2011 Burden: 5.76%</p> <p>Change FY12-13: 2.61% Rank: 5 (2013), 4 (2012)</p> <p>Population: 280,921 Per Capita Income: \$41,376 Rank: 6 (Pop.), 10 (PCI)</p>	<p>County Rev./Income 2.89% (27) County Rev. Per Cap. \$1,195.86 (11) Property Tax/Income 2.04% (19) Property Tax Per Cap. \$842.32 (12) Sales Tax/Income 0.51% (25) Sales Tax Per Capita \$210.19 (9)</p>	<p>County Rev./Income 2.81% (31) County Rev. Per Cap. \$1,188.81 (12) Property Tax/Income 2.04% (22) Property Tax Per Cap. \$863.18 (10) Sales Tax/Income 0.45% (33) Sales Tax Per Capita \$192.35 (10)</p>	<p>Durham 236,566 (4)</p>
Edgecombe	 <p>2013 Burden: — 2012 Burden: 4.76% 2011 Burden: 5.07%</p> <p>Change FY12-13: — Rank: — (2013), 17 (2012)</p> <p>Population: 56,039 Per Capita Income: \$28,968 Rank: 50 (Pop.), 91 (PCI)</p>	<p>Data not available Edgecombe County had not submitted the AFIR report for FY 2013 that was due to the State Treasurer's office on Oct. 31, 2013.</p>	<p>County Rev./Income 2.50% (59) County Rev. Per Cap. \$743.47 (81) Property Tax/Income 1.68% (55) Property Tax Per Cap. \$500.02 (76) Sales Tax/Income 0.28% (87) Sales Tax Per Capita \$83.03 (95)</p>	<p>Conetoe 290 (—) Leggett 59 (—) MacClesfield 465 (—) Pinetops 1,351 (—) Princeville 2,125 (—) Speed 79 (—) Tarboro 11,255 (—) Whitakers 731 (—)</p>
Forsyth	 <p>2013 Burden: 4.54% 2012 Burden: 4.55% 2011 Burden: 4.58%</p> <p>Change FY12-13: -0.26% Rank: 19 (2013), 19 (2012)</p> <p>Population: 357,483 Per Capita Income: \$39,739 Rank: 4 (Pop.), 15 (PCI)</p>	<p>County Rev./Income 2.30% (75) County Rev. Per Cap. \$915.18 (46) Property Tax/Income 1.69% (55) Property Tax Per Cap. \$671.41 (33) Sales Tax/Income 0.37% (57) Sales Tax Per Capita \$148.07 (41)</p>	<p>County Rev./Income 2.30% (76) County Rev. Per Cap. \$931.27 (43) Property Tax/Income 1.67% (59) Property Tax Per Cap. \$675.54 (35) Sales Tax/Income 0.38% (59) Sales Tax Per Capita \$151.89 (39)</p>	<p>Bethania 327 (57) Clemmons 18,960 (76) Kernersville 23,823 (21) Lewisville 12,810 (72) Rural Hall 2,995 (129) Tobaccoville 2,469 (151) Walkertown 4,719 (141) Winston-Salem 233,232 (18)</p>
Franklin	 <p>2013 Burden: 3.74% 2012 Burden: 3.76% 2011 Burden: 3.79%</p> <p>Change FY12-13: -0.63% Rank: 54 (2013), 56 (2012)</p> <p>Population: 61,633 Per Capita Income: \$31,897 Rank: 42 (Pop.), 67 (PCI)</p>	<p>County Rev./Income 2.88% (28) County Rev. Per Cap. \$918.39 (44) Property Tax/Income 2.00% (22) Property Tax Per Cap. \$636.46 (39) Sales Tax/Income 0.39% (54) Sales Tax Per Capita \$124.03 (66)</p>	<p>County Rev./Income 2.96% (25) County Rev. Per Cap. \$963.91 (36) Property Tax/Income 1.97% (28) Property Tax Per Cap. \$641.62 (41) Sales Tax/Income 0.37% (60) Sales Tax Per Capita \$121.70 (68)</p>	<p>Bunn 339 (21) Centerville 87 (—) Franklinton 1,997 (90) Louisburg 3,367 (59) Youngsville 1,154 (31)</p>
Gaston	 <p>2013 Burden: 4.44% 2012 Burden: 4.50% 2011 Burden: 4.53%</p> <p>Change FY12-13: -1.18% Rank: 25 (2013), 22 (2012)</p> <p>Population: 208,704 Per Capita Income: \$35,355 Rank: 9 (Pop.), 34 (PCI)</p>	<p>County Rev./Income 2.54% (54) County Rev. Per Cap. \$898.03 (50) Property Tax/Income 1.75% (49) Property Tax Per Cap. \$619.88 (42) Sales Tax/Income 0.35% (64) Sales Tax Per Capita \$124.37 (65)</p>	<p>County Rev./Income 2.56% (53) County Rev. Per Cap. \$919.65 (50) Property Tax/Income 1.75% (49) Property Tax Per Cap. \$630.84 (43) Sales Tax/Income 0.34% (72) Sales Tax Per Capita \$121.23 (69)</p>	<p>Belmont 10,492 (38) Bessemer City 5,353 (58) Cherryville 5,779 (—) Cramerton 4,225 (61) Dallas 4,601 (115) Gastonia 72,507 (23) High Shoals 696 (99) Lowell 3,581 (101) McAdenville 656 (40) Mount Holly 14,036 (49) Ranlo 3,451 (136) Spencer Mountain 37 (—) Stanley 3,592 (72)</p>







COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2013 DATA COUNTY ONLY (RANK)	2012 DATA COUNTY ONLY (RANK)	2013 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Gates	 <p>2013 Burden: 2.69% 2012 Burden: 2.71% 2011 Burden: 2.81%</p> <p>Change FY12-13: -0.82% Rank: 89 (2013), 93 (2012)</p> <p>Population: 11,957 Per Capita Income: \$29,879 Rank: 93 (Pop.), 85 (PCI)</p>	<p>County Rev./Income 2.44% (61) County Rev. Per Cap. \$728.39 (81) Property Tax/Income 1.71% (51) Property Tax Per Cap. \$511.72 (72) Sales Tax/Income 0.35% (69) Sales Tax Per Capita \$103.12 (82)</p>	<p>County Rev./Income 2.46% (62) County Rev. Per Cap. \$739.30 (83) Property Tax/Income 1.72% (51) Property Tax Per Cap. \$515.36 (72) Sales Tax/Income 0.34% (66) Sales Tax Per Capita \$103.60 (86)</p>	<p>Gatesville 315 (—)</p>
Graham	 <p>2013 Burden: 4.95% 2012 Burden: 4.26% 2011 Burden: 4.56%</p> <p>Change FY12-13: 16.11% Rank: 14 (2013), 35 (2012)</p> <p>Population: 8,798 Per Capita Income: \$27,017 Rank: 98 (Pop.), 97 (PCI)</p>	<p>County Rev./Income 3.89% (8) County Rev. Per Cap. \$1,051.15 (23) Property Tax/Income 2.34% (15) Property Tax Per Cap. \$632.19 (41) Sales Tax/Income 0.60% (12) Sales Tax Per Capita \$161.29 (28)</p>	<p>County Rev./Income 3.59% (9) County Rev. Per Cap. \$987.10 (33) Property Tax/Income 2.24% (17) Property Tax Per Cap. \$614.64 (45) Sales Tax/Income 0.50% (25) Sales Tax Per Capita \$137.58 (51)</p>	<p>Fontana Dam 20 (—) Robbinsville 604 (12) Santeetlah 45 (11)</p>
Granville	 <p>2013 Burden: 3.51% 2012 Burden: 3.20% 2011 Burden: 3.22%</p> <p>Change FY12-13: 9.49% Rank: 63 (2013), 79 (2012)</p> <p>Population: 58,036 Per Capita Income: \$32,087 Rank: 49 (Pop.), 66 (PCI)</p>	<p>County Rev./Income 2.35% (71) County Rev. Per Cap. \$755.17 (76) Property Tax/Income 1.76% (47) Property Tax Per Cap. \$564.11 (54) Sales Tax/Income 0.29% (83) Sales Tax Per Capita \$93.98 (90)</p>	<p>County Rev./Income 2.16% (82) County Rev. Per Cap. \$704.39 (89) Property Tax/Income 1.64% (67) Property Tax Per Cap. \$533.96 (67) Sales Tax/Income 0.26% (91) Sales Tax Per Capita \$85.51 (93)</p>	<p>Butner 7,698 (75) Creedmoor 4,223 (65) Oxford 8,482 (43) Stem 498 (73) Stovall 417 (104)</p>
Greene	 <p>2013 Burden: 3.16% 2012 Burden: 3.03% 2011 Burden: 2.92%</p> <p>Change FY12-13: 4.24% Rank: 79 (2013), 84 (2012)</p> <p>Population: 21,435 Per Capita Income: \$29,607 Rank: 80 (Pop.), 87 (PCI)</p>	<p>County Rev./Income 2.24% (78) County Rev. Per Cap. \$664.30 (92) Property Tax/Income 1.36% (82) Property Tax Per Cap. \$401.64 (92) Sales Tax/Income 0.34% (74) Sales Tax Per Capita \$99.77 (86)</p>	<p>County Rev./Income 2.15% (83) County Rev. Per Cap. \$647.82 (97) Property Tax/Income 1.24% (94) Property Tax Per Cap. \$372.34 (96) Sales Tax/Income 0.33% (76) Sales Tax Per Capita \$98.88 (90)</p>	<p>Hookerton 410 (90) Snow Hill 1,611 (133) Walstonburg 221 (117)</p>
Guilford	 <p>2013 Burden: 4.34% 2012 Burden: 4.98% 2011 Burden: 5.22%</p> <p>Change FY12-13: -12.89% Rank: 32 (2013), 11 (2012)</p> <p>Population: 501,058 Per Capita Income: \$39,362 Rank: 3 (Pop.), 17 (PCI)</p>	<p>County Rev./Income 2.38% (67) County Rev. Per Cap. \$935.58 (37) Property Tax/Income 1.85% (37) Property Tax Per Cap. \$726.23 (29) Sales Tax/Income 0.35% (65) Sales Tax Per Capita \$138.02 (50)</p>	<p>County Rev./Income 2.37% (67) County Rev. Per Cap. \$952.69 (39) Property Tax/Income 1.86% (37) Property Tax Per Cap. \$744.67 (25) Sales Tax/Income 0.34% (68) Sales Tax Per Capita \$137.44 (52)</p>	<p>Gibsonville 6,619 (42) Greensboro 275,029 (15) High Point 106,393 (—) Jamestown 3,557 (46) Oak Ridge 6,600 (77) Pleasant Garden 4,545 (167) Sedalia 633 (100) Stokesdale 5,266 (83) Summerfield 10,657 (80) Whitsett 598 (136)</p>
Halifax	 <p>2013 Burden: 3.86% 2012 Burden: 4.12% 2011 Burden: 4.14%</p> <p>Change FY12-13: -6.19% Rank: 48 (2013), 40 (2012)</p> <p>Population: 54,308 Per Capita Income: \$32,126 Rank: 51 (Pop.), 65 (PCI)</p>	<p>County Rev./Income 2.66% (42) County Rev. Per Cap. \$854.62 (54) Property Tax/Income 1.68% (57) Property Tax Per Cap. \$538.44 (64) Sales Tax/Income 0.43% (41) Sales Tax Per Capita \$137.42 (53)</p>	<p>County Rev./Income 2.78% (32) County Rev. Per Cap. \$908.75 (52) Property Tax/Income 1.67% (60) Property Tax Per Cap. \$544.71 (64) Sales Tax/Income 0.43% (39) Sales Tax Per Capita \$139.47 (49)</p>	<p>Enfield 2,536 (126) Halifax 238 (65) Hobgood 346 (111) Littleton 671 (59) Roanoke Rapids 15,691 (40) Scotland Neck 2,038 (—) Weldon 1,619 (143)</p>







* Rank within relevant population range

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2013 DATA COUNTY ONLY (RANK)	2012 DATA COUNTY ONLY (RANK)	2013 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Harnett	 <p>2013 Burden: — 2012 Burden: 3.64% 2011 Burden: —</p> <p>Change FY12-13: — Rank: — (2013), 62 (2012)</p> <p>Population: 120,900 Per Capita Income: \$30,787 Rank: 24 (Pop.), 76 (PCI)</p>	Data not available Harnett County had not submitted the AFIR report for FY 2013 that was due to the State Treasurer's office on Oct. 31, 2013.	<p>County Rev./Income 2.41% (65)</p> <p>County Rev. Per Cap. \$761.87 (80)</p> <p>Property Tax/Income 1.58% (72)</p> <p>Property Tax Per Cap. \$498.94 (77)</p> <p>Sales Tax/Income 0.38% (58)</p> <p>Sales Tax Per Capita \$118.68 (72)</p>	<p>Angier 4,547 (—) Coats 2,183 (—) Dunn 9,427 (—) Erwin 4,487 (—) Lillington 3,269 (—)</p>
Haywood	 <p>2013 Burden: 4.38% 2012 Burden: 4.22% 2011 Burden: 4.31%</p> <p>Change FY12-13: 3.74% Rank: 28 (2013), 36 (2012)</p> <p>Population: 59,276 Per Capita Income: \$34,890 Rank: 46 (Pop.), 37 (PCI)</p>	<p>County Rev./Income 3.19% (18)</p> <p>County Rev. Per Cap. \$1,111.26 (17)</p> <p>Property Tax/Income 2.09% (17)</p> <p>Property Tax Per Cap. \$730.01 (27)</p> <p>Sales Tax/Income 0.54% (15)</p> <p>Sales Tax Per Capita \$188.84 (15)</p>	<p>County Rev./Income 3.06% (21)</p> <p>County Rev. Per Cap. \$1,081.51 (21)</p> <p>Property Tax/Income 2.05% (20)</p> <p>Property Tax Per Cap. \$724.49 (29)</p> <p>Sales Tax/Income 0.51% (23)</p> <p>Sales Tax Per Capita \$179.57 (17)</p>	<p>Canton 4,163 (26) Clyde 1,215 (80) Maggie Valley 1,224 (12) Waynesville 9,732 (8)</p>
Henderson	 <p>2013 Burden: 3.26% 2012 Burden: 3.20% 2011 Burden: 3.38%</p> <p>Change FY12-13: 2.01% Rank: 78 (2013), 81 (2012)</p> <p>Population: 108,340 Per Capita Income: \$38,611 Rank: 26 (Pop.), 22 (PCI)</p>	<p>County Rev./Income 2.42% (62)</p> <p>County Rev. Per Cap. \$936.21 (36)</p> <p>Property Tax/Income 1.67% (62)</p> <p>Property Tax Per Cap. \$643.19 (38)</p> <p>Sales Tax/Income 0.43% (40)</p> <p>Sales Tax Per Capita \$167.23 (23)</p>	<p>County Rev./Income 2.36% (68)</p> <p>County Rev. Per Cap. \$930.55 (44)</p> <p>Property Tax/Income 1.64% (65)</p> <p>Property Tax Per Cap. \$647.50 (40)</p> <p>Sales Tax/Income 0.41% (48)</p> <p>Sales Tax Per Capita \$159.70 (28)</p>	<p>Flat Rock 3,150 (130) Fletcher 7,360 (50) Hendersonville 13,294 (20) Laurel Park 2,189 (64) Mills River 6,892 (74)</p>
Hertford	 <p>2013 Burden: 4.42% 2012 Burden: 4.34% 2011 Burden: 4.25%</p> <p>Change FY12-13: 1.88% Rank: 26 (2013), 28 (2012)</p> <p>Population: 24,631 Per Capita Income: \$29,418 Rank: 75 (Pop.), 88 (PCI)</p>	<p>County Rev./Income 2.67% (40)</p> <p>County Rev. Per Cap. \$785.18 (71)</p> <p>Property Tax/Income 1.76% (48)</p> <p>Property Tax Per Cap. \$516.73 (70)</p> <p>Sales Tax/Income 0.54% (14)</p> <p>Sales Tax Per Capita \$159.28 (31)</p>	<p>County Rev./Income 2.57% (51)</p> <p>County Rev. Per Cap. \$768.94 (77)</p> <p>Property Tax/Income 1.68% (56)</p> <p>Property Tax Per Cap. \$502.39 (73)</p> <p>Sales Tax/Income 0.55% (11)</p> <p>Sales Tax Per Capita \$164.30 (23)</p>	<p>Ahoskie 4,945 (52) Cofield 411 (70) Como 91 (129) Harrellsville 104 (121) Murfreesboro 3,043 (117) Winton 750 (98)</p>
Hoke	 <p>2013 Burden: 2.67% 2012 Burden: 2.74% 2011 Burden: —</p> <p>Change FY12-13: -2.55% Rank: 90 (2013), 92 (2012)</p> <p>Population: 49,928 Per Capita Income: \$32,861 Rank: 54 (Pop.), 54 (PCI)</p>	<p>County Rev./Income 2.02% (90)</p> <p>County Rev. Per Cap. \$662.79 (93)</p> <p>Property Tax/Income 1.30% (86)</p> <p>Property Tax Per Cap. \$426.25 (90)</p> <p>Sales Tax/Income 0.31% (80)</p> <p>Sales Tax Per Capita \$100.83 (85)</p>	<p>County Rev./Income 2.11% (87)</p> <p>County Rev. Per Cap. \$725.65 (85)</p> <p>Property Tax/Income 1.31% (91)</p> <p>Property Tax Per Cap. \$448.96 (92)</p> <p>Sales Tax/Income 0.32% (81)</p> <p>Sales Tax Per Capita \$110.34 (80)</p>	<p>Raeford 4,803 (120)</p>
Hyde	 <p>2013 Burden: 6.53% 2012 Burden: — 2011 Burden: 6.90%</p> <p>Change FY12-13: — Rank: — (2013), — (2012)</p> <p>Population: 5,718 Per Capita Income: \$32,729 Rank: 99 (Pop.), 57 (PCI)</p>	<p>County Rev./Income 5.69% (2)</p> <p>County Rev. Per Cap. \$1,862.18 (3)</p> <p>Property Tax/Income 3.81% (1)</p> <p>Property Tax Per Cap. \$1,245.85 (2)</p> <p>Sales Tax/Income 0.88% (2)</p> <p>Sales Tax Per Capita \$288.86 (3)</p>	Data not available Hyde County had not submitted the AFIR report for FY 2012 that was due to the State Treasurer's office on Oct. 31, 2012.	No incorporated municipalities




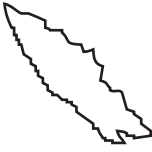


COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2013 DATA COUNTY ONLY (RANK)	2012 DATA COUNTY ONLY (RANK)	2013 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Iredell	 <p>2013 Burden: 4.52% 2012 Burden: 4.39% 2011 Burden: 4.56%</p> <p>Change FY12-13: 3.13% Rank: 20 (2013), 26 (2012)</p> <p>Population: 163,189 Per Capita Income: \$36,221 Rank: 16 (Pop.), 29 (PCI)</p>	<p>County Rev./Income 2.71% (37)</p> <p>County Rev. Per Cap. \$981.44 (32)</p> <p>Property Tax/Income 1.83% (41)</p> <p>Property Tax Per Cap. \$662.45 (34)</p> <p>Sales Tax/Income 0.46% (36)</p> <p>Sales Tax Per Capita \$165.20 (26)</p>	<p>County Rev./Income 2.66% (44)</p> <p>County Rev. Per Cap. \$978.88 (34)</p> <p>Property Tax/Income 1.81% (41)</p> <p>Property Tax Per Cap. \$666.35 (37)</p> <p>Sales Tax/Income 0.44% (38)</p> <p>Sales Tax Per Capita \$162.89 (25)</p>	<p>Harmony 532 (88)</p> <p>Love Valley 114 (55)</p> <p>Mooreville 34,209 (2)</p> <p>Statesville 24,710 (14)</p> <p>Troutman 2,479 (28)</p>
Jackson	 <p>2013 Burden: 4.01% 2012 Burden: 3.99% 2011 Burden: 4.07%</p> <p>Change FY12-13: 0.43% Rank: 43 (2013), 45 (2012)</p> <p>Population: 40,924 Per Capita Income: \$30,643 Rank: 61 (Pop.), 78 (PCI)</p>	<p>County Rev./Income 3.81% (9)</p> <p>County Rev. Per Cap. \$1,166.58 (14)</p> <p>Property Tax/Income 2.57% (10)</p> <p>Property Tax Per Cap. \$786.47 (16)</p> <p>Sales Tax/Income 0.67% (6)</p> <p>Sales Tax Per Capita \$204.72 (11)</p>	<p>County Rev./Income 3.77% (7)</p> <p>County Rev. Per Cap. \$1,160.44 (13)</p> <p>Property Tax/Income 2.62% (8)</p> <p>Property Tax Per Cap. \$807.45 (14)</p> <p>Sales Tax/Income 0.66% (4)</p> <p>Sales Tax Per Capita \$202.57 (8)</p>	<p>Dillsboro 230 (33)</p> <p>Forest Hills 366 (74)</p> <p>Sylva 2,680 (29)</p> <p>Webster 370 (84)</p>
Johnston	 <p>2013 Burden: 4.06% 2012 Burden: 3.83% 2011 Burden: 3.77%</p> <p>Change FY12-13: 6.10% Rank: 40 (2013), 54 (2012)</p> <p>Population: 174,933 Per Capita Income: \$36,391 Rank: 13 (Pop.), 28 (PCI)</p>	<p>County Rev./Income 2.55% (52)</p> <p>County Rev. Per Cap. \$926.65 (41)</p> <p>Property Tax/Income 1.79% (44)</p> <p>Property Tax Per Cap. \$652.24 (36)</p> <p>Sales Tax/Income 0.42% (44)</p> <p>Sales Tax Per Capita \$152.12 (37)</p>	<p>County Rev./Income 2.46% (61)</p> <p>County Rev. Per Cap. \$908.24 (53)</p> <p>Property Tax/Income 1.76% (48)</p> <p>Property Tax Per Cap. \$647.67 (39)</p> <p>Sales Tax/Income 0.41% (44)</p> <p>Sales Tax Per Capita \$152.52 (38)</p>	<p>Archer Lodge 4,456 (161)</p> <p>Benson 3,344 (—)</p> <p>Clayton 16,529 (15)</p> <p>Four Oaks 1,950 (81)</p> <p>Kenly 1,344 (—)</p> <p>Micro 444 (60)</p> <p>Pine Level 1,734 (87)</p> <p>Princeton 1,203 (70)</p> <p>Selma 6,119 (45)</p> <p>Smithfield 10,988 (27)</p> <p>Wilson's Mill 2,357 (140)</p>
Jones	 <p>2013 Burden: 2.47% 2012 Burden: 2.55% 2011 Burden: 2.61%</p> <p>Change FY12-13: -3.13% Rank: 92 (2013), 95 (2012)</p> <p>Population: 10,615 Per Capita Income: \$37,067 Rank: 96 (Pop.), 24 (PCI)</p>	<p>County Rev./Income 2.15% (80)</p> <p>County Rev. Per Cap. \$795.81 (65)</p> <p>Property Tax/Income 1.55% (74)</p> <p>Property Tax Per Cap. \$572.91 (50)</p> <p>Sales Tax/Income 0.25% (90)</p> <p>Sales Tax Per Capita \$93.04 (91)</p>	<p>County Rev./Income 2.26% (80)</p> <p>County Rev. Per Cap. \$862.06 (55)</p> <p>Property Tax/Income 1.39% (84)</p> <p>Property Tax Per Cap. \$530.65 (68)</p> <p>Sales Tax/Income 0.25% (92)</p> <p>Sales Tax Per Capita \$96.36 (91)</p>	<p>Maysville 1,055 (145)</p> <p>Pollocksville 323 (109)</p> <p>Trenton 300 (132)</p>
Lee	 <p>2013 Burden: 4.89% 2012 Burden: 4.84% 2011 Burden: 4.88%</p> <p>Change FY12-13: 1.15% Rank: 15 (2013), 14 (2012)</p> <p>Population: 59,073 Per Capita Income: \$32,251 Rank: 47 (Pop.), 63 (PCI)</p>	<p>County Rev./Income 2.78% (32)</p> <p>County Rev. Per Cap. \$897.16 (51)</p> <p>Property Tax/Income 2.02% (21)</p> <p>Property Tax Per Cap. \$652.47 (35)</p> <p>Sales Tax/Income 0.50% (26)</p> <p>Sales Tax Per Capita \$162.80 (27)</p>	<p>County Rev./Income 2.76% (35)</p> <p>County Rev. Per Cap. \$919.13 (51)</p> <p>Property Tax/Income 2.01% (24)</p> <p>Property Tax Per Cap. \$670.83 (36)</p> <p>Sales Tax/Income 0.49% (27)</p> <p>Sales Tax Per Capita \$163.50 (24)</p>	<p>Broadway 1,268 (86)</p> <p>Sanford 28,670 (24)</p>
Lenoir	 <p>2013 Burden: 4.08% 2012 Burden: 3.98% 2011 Burden: 3.93%</p> <p>Change FY12-13: 2.57% Rank: 38 (2013), 46 (2012)</p> <p>Population: 59,546 Per Capita Income: \$35,990 Rank: 45 (Pop.), 32 (PCI)</p>	<p>County Rev./Income 2.36% (70)</p> <p>County Rev. Per Cap. \$850.77 (55)</p> <p>Property Tax/Income 1.56% (71)</p> <p>Property Tax Per Cap. \$562.03 (55)</p> <p>Sales Tax/Income 0.38% (56)</p> <p>Sales Tax Per Capita \$137.72 (52)</p>	<p>County Rev./Income 2.35% (70)</p> <p>County Rev. Per Cap. \$861.86 (56)</p> <p>Property Tax/Income 1.55% (76)</p> <p>Property Tax Per Cap. \$569.27 (52)</p> <p>Sales Tax/Income 0.39% (57)</p> <p>Sales Tax Per Capita \$142.30 (47)</p>	<p>Kinston 21,471 (19)</p> <p>La Grange 2,869 (116)</p> <p>Pink Hill 533 (38)</p>

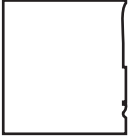
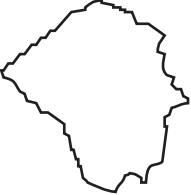

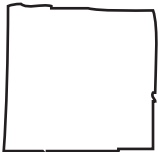


* Rank within relevant population range

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2013 DATA COUNTY ONLY (RANK)	2012 DATA COUNTY ONLY (RANK)	2013 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Lincoln	 <p>2013 Burden: 3.37% 2012 Burden: 3.51% 2011 Burden: 3.70%</p> <p>Change FY12-13: -3.98% Rank: 72 (2013), 65 (2012)</p> <p>Population: 79,512 Per Capita Income: \$36,973 Rank: 35 (Pop.), 25 (PCI)</p>	<p>County Rev./Income 2.59% (49)</p> <p>County Rev. Per Cap. \$955.89 (34)</p> <p>Property Tax/Income 1.72% (50)</p> <p>Property Tax Per Cap. \$634.54 (40)</p> <p>Sales Tax/Income 0.40% (49)</p> <p>Sales Tax Per Capita \$149.16 (39)</p>	<p>County Rev./Income 2.73% (37)</p> <p>County Rev. Per Cap. \$1,030.67 (28)</p> <p>Property Tax/Income 1.89% (34)</p> <p>Property Tax Per Cap. \$715.54 (30)</p> <p>Sales Tax/Income 0.39% (55)</p> <p>Sales Tax Per Capita \$147.37 (41)</p>	<p>Lincolnton 10,487 (39) Franklin 3,913 (25)</p>
Macon	 <p>2013 Burden: 5.34% 2012 Burden: 5.31% 2011 Burden: 5.32%</p> <p>Change FY12-13: 0.67% Rank: 7 (2013), 5 (2012)</p> <p>Population: 33,939 Per Capita Income: \$32,542 Rank: 69 (Pop.), 59 (PCI)</p>	<p>County Rev./Income 4.01% (7)</p> <p>County Rev. Per Cap. \$1,306.16 (8)</p> <p>Property Tax/Income 2.62% (8)</p> <p>Property Tax Per Cap. \$851.18 (11)</p> <p>Sales Tax/Income 0.71% (4)</p> <p>Sales Tax Per Capita \$229.62 (6)</p>	<p>County Rev./Income 3.86% (5)</p> <p>County Rev. Per Cap. \$1,265.11 (8)</p> <p>Property Tax/Income 2.59% (10)</p> <p>Property Tax Per Cap. \$847.26 (11)</p> <p>Sales Tax/Income 0.55% (10)</p> <p>Sales Tax Per Capita \$180.36 (16)</p>	<p>Highlands 919 (7) Hot Springs 560 (95)</p>
Madison	 <p>2013 Burden: 3.37% 2012 Burden: 3.25% 2011 Burden: 3.25%</p> <p>Change FY12-13: 3.56% Rank: 73 (2013), 78 (2012)</p> <p>Population: 21,092 Per Capita Income: \$29,928 Rank: 81 (Pop.), 82 (PCI)</p>	<p>County Rev./Income 2.82% (30)</p> <p>County Rev. Per Cap. \$844.85 (58)</p> <p>Property Tax/Income 1.86% (35)</p> <p>Property Tax Per Cap. \$556.87 (57)</p> <p>Sales Tax/Income 0.34% (70)</p> <p>Sales Tax Per Capita \$102.41 (84)</p>	<p>County Rev./Income 2.73% (38)</p> <p>County Rev. Per Cap. \$828.45 (62)</p> <p>Property Tax/Income 1.83% (40)</p> <p>Property Tax Per Cap. \$556.58 (58)</p> <p>Sales Tax/Income 0.33% (75)</p> <p>Sales Tax Per Capita \$101.17 (87)</p>	<p>Mars Hill 2,061 (85) Marshall 876 (50)</p>
Martin	 <p>2013 Burden: 4.13% 2012 Burden: 4.13% 2011 Burden: 4.17%</p> <p>Change FY12-13: -0.12% Rank: 35 (2013), 37 (2012)</p> <p>Population: 24,139 Per Capita Income: \$33,635 Rank: 77 (Pop.), 46 (PCI)</p>	<p>County Rev./Income 2.72% (35)</p> <p>County Rev. Per Cap. \$914.18 (47)</p> <p>Property Tax/Income 1.64% (65)</p> <p>Property Tax Per Cap. \$551.21 (60)</p> <p>Sales Tax/Income 0.48% (33)</p> <p>Sales Tax Per Capita \$160.84 (29)</p>	<p>County Rev./Income 2.77% (34)</p> <p>County Rev. Per Cap. \$934.87 (41)</p> <p>Property Tax/Income 1.66% (62)</p> <p>Property Tax Per Cap. \$561.82 (55)</p> <p>Sales Tax/Income 0.52% (21)</p> <p>Sales Tax Per Capita \$174.23 (18)</p>	<p>Bear Grass 73 (82) Everetts 162 (112) Hamilton 403 (97) Hassell 84 (135) Jamesville 486 (75) Oak City 313 (85) Parmele 274 (—) Robersonville 1,468 (79) Williamston 5,414 (31)</p>
McDowell	 <p>2013 Burden: 3.38% 2012 Burden: 3.30% 2011 Burden: 3.28%</p> <p>Change FY12-13: 2.50% Rank: 71 (2013), 76 (2012)</p> <p>Population: 45,269 Per Capita Income: \$28,459 Rank: 59 (Pop.), 93 (PCI)</p>	<p>County Rev./Income 2.75% (33)</p> <p>County Rev. Per Cap. \$782.51 (72)</p> <p>Property Tax/Income 1.60% (70)</p> <p>Property Tax Per Cap. \$455.45 (83)</p> <p>Sales Tax/Income 0.54% (16)</p> <p>Sales Tax Per Capita \$153.75 (35)</p>	<p>County Rev./Income 2.69% (39)</p> <p>County Rev. Per Cap. \$772.22 (76)</p> <p>Property Tax/Income 1.56% (74)</p> <p>Property Tax Per Cap. \$449.13 (91)</p> <p>Sales Tax/Income 0.54% (13)</p> <p>Sales Tax Per Capita \$155.79 (35)</p>	<p>Marion 8,153 (65) Old Fort 906 (67)</p>
Mecklenburg	 <p>2013 Burden: 5.26% 2012 Burden: 5.27% 2011 Burden: 5.34%</p> <p>Change FY12-13: -0.19% Rank: 9 (2013), 6 (2012)</p> <p>Population: 962,593 Per Capita Income: \$49,109 Rank: 1 (Pop.), 3 (PCI)</p>	<p>County Rev./Income 2.72% (36)</p> <p>County Rev. Per Cap. \$1,333.83 (7)</p> <p>Property Tax/Income 1.98% (23)</p> <p>Property Tax Per Cap. \$973.38 (6)</p> <p>Sales Tax/Income 0.45% (37)</p> <p>Sales Tax Per Capita \$219.00 (7)</p>	<p>County Rev./Income 2.77% (33)</p> <p>County Rev. Per Cap. \$1,380.50 (3)</p> <p>Property Tax/Income 2.04% (21)</p> <p>Property Tax Per Cap. \$1,019.56 (4)</p> <p>Sales Tax/Income 0.45% (36)</p> <p>Sales Tax Per Capita \$222.05 (4)</p>	<p>Charlotte 765,464 (1) Cornelius 26,433 (9) Davidson 11,594 (9) Huntersville 50,141 (11) Matthews 28,403 (16) Mint Hill 23,905 (30) Pineville 7,963 (4)</p>

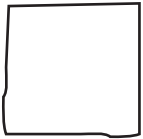
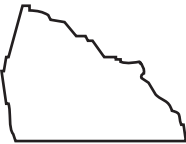
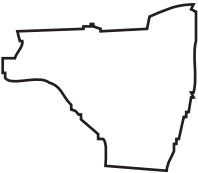

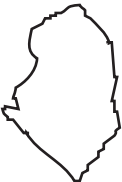

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2013 DATA COUNTY ONLY (RANK)	2012 DATA COUNTY ONLY (RANK)	2013 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Mitchell	 <p>2013 Burden: 4.05% 2012 Burden: 4.10% 2011 Burden: 3.90%</p> <p>Change FY12-13: -1.26% Rank: 41 (2013), 41 (2012)</p> <p>Population: 15,397 Per Capita Income: \$28,583 Rank: 87 (Pop.), 92 (PCI)</p>	<p>County Rev./Income 3.13% (20)</p> <p>County Rev. Per Cap. \$894.46 (52)</p> <p>Property Tax/Income 1.93% (29)</p> <p>Property Tax Per Cap. \$551.85 (59)</p> <p>Sales Tax/Income 0.63% (11)</p> <p>Sales Tax Per Capita \$179.21 (17)</p>	<p>County Rev./Income 3.19% (19)</p> <p>County Rev. Per Cap. \$921.67 (48)</p> <p>Property Tax/Income 1.93% (32)</p> <p>Property Tax Per Cap. \$556.71 (57)</p> <p>Sales Tax/Income 0.66% (6)</p> <p>Sales Tax Per Capita \$189.16 (11)</p>	<p>Bakersville 464 (48)</p> <p>Spruce Pine 2,165 (58)</p>
Montgomery	 <p>2013 Burden: 4.20% 2012 Burden: 3.95% 2011 Burden: 4.36%</p> <p>Change FY12-13: 6.26% Rank: 34 (2013), 48 (2012)</p> <p>Population: 27,828 Per Capita Income: \$30,966 Rank: 71 (Pop.), 75 (PCI)</p>	<p>County Rev./Income 2.64% (44)</p> <p>County Rev. Per Cap. \$816.82 (59)</p> <p>Property Tax/Income 1.87% (32)</p> <p>Property Tax Per Cap. \$580.58 (48)</p> <p>Sales Tax/Income 0.36% (61)</p> <p>Sales Tax Per Capita \$111.80 (75)</p>	<p>County Rev./Income 2.53% (56)</p> <p>County Rev. Per Cap. \$775.43 (74)</p> <p>Property Tax/Income 1.79% (43)</p> <p>Property Tax Per Cap. \$550.66 (59)</p> <p>Sales Tax/Income 0.34% (69)</p> <p>Sales Tax Per Capita \$103.79 (85)</p>	<p>Biscoe 1,707 (68)</p> <p>Candor 845 (41)</p> <p>Mount Gilead 1,179 (88)</p> <p>Star 883 (66)</p> <p>Troy 3,332 (78)</p>
Moore	 <p>2013 Burden: 4.07% 2012 Burden: 3.97% 2011 Burden: 4.18%</p> <p>Change FY12-13: 2.44% Rank: 39 (2013), 47 (2012)</p> <p>Population: 90,414 Per Capita Income: \$40,758 Rank: 31 (Pop.), 14 (PCI)</p>	<p>County Rev./Income 2.34% (72)</p> <p>County Rev. Per Cap. \$952.28 (35)</p> <p>Property Tax/Income 1.67% (61)</p> <p>Property Tax Per Cap. \$679.56 (32)</p> <p>Sales Tax/Income 0.36% (60)</p> <p>Sales Tax Per Capita \$148.50 (40)</p>	<p>County Rev./Income 2.27% (79)</p> <p>County Rev. Per Cap. \$946.95 (40)</p> <p>Property Tax/Income 1.65% (63)</p> <p>Property Tax Per Cap. \$688.70 (34)</p> <p>Sales Tax/Income 0.35% (64)</p> <p>Sales Tax Per Capita \$146.28 (43)</p>	<p>Aberdeen 6,726 (24)</p> <p>Cameron 289 (32)</p> <p>Carthage 2,240 (41)</p> <p>Foxfire 930 (25)</p> <p>Pinebluff 1,358 (127)</p> <p>Pinehurst 15,150 (18)</p> <p>Robbins 1,108 (45)</p> <p>Southern Pines 12,587 (13)</p> <p>Taylortown 725 (34)</p> <p>Vass 724 (36)</p> <p>Whispering Pines 3,047 (51)</p>
Nash	 <p>2013 Burden: 3.81% 2012 Burden: 3.58% 2011 Burden: 4.00%</p> <p>Change FY12-13: 6.32% Rank: 51 (2013), 64 (2012)</p> <p>Population: 95,728 Per Capita Income: \$36,543 Rank: 29 (Pop.), 27 (PCI)</p>	<p>County Rev./Income 2.06% (87)</p> <p>County Rev. Per Cap. \$753.39 (77)</p> <p>Property Tax/Income 1.42% (80)</p> <p>Property Tax Per Cap. \$518.26 (69)</p> <p>Sales Tax/Income 0.33% (77)</p> <p>Sales Tax Per Capita \$121.37 (68)</p>	<p>County Rev./Income 2.05% (91)</p> <p>County Rev. Per Cap. \$762.28 (79)</p> <p>Property Tax/Income 1.40% (83)</p> <p>Property Tax Per Cap. \$519.53 (71)</p> <p>Sales Tax/Income 0.34% (67)</p> <p>Sales Tax Per Capita \$128.03 (62)</p>	<p>Bailey 559 (173)</p> <p>Castalia 263 (—)</p> <p>Dortches 947 (158)</p> <p>Middlesex 811 (—)</p> <p>Momeyer 222 (140)</p> <p>Nashville 5,369 (48)</p> <p>Red Oak 3,452 (173)</p> <p>Rocky Mount 56,650 (—)</p> <p>Sharpsburg 2,006 (138)</p> <p>Spring Hope 1,327 (—)</p>
New Hanover	 <p>2013 Burden: 4.95% 2012 Burden: 4.69% 2011 Burden: 5.00%</p> <p>Change FY12-13: 5.38% Rank: 13 (2013), 18 (2012)</p> <p>Population: 209,846 Per Capita Income: \$38,846 Rank: 8 (Pop.), 20 (PCI)</p>	<p>County Rev./Income 3.19% (17)</p> <p>County Rev. Per Cap. \$1,237.95 (10)</p> <p>Property Tax/Income 2.07% (18)</p> <p>Property Tax Per Cap. \$802.76 (14)</p> <p>Sales Tax/Income 0.66% (7)</p> <p>Sales Tax Per Capita \$256.43 (4)</p>	<p>County Rev./Income 3.21% (18)</p> <p>County Rev. Per Cap. \$1,265.31 (7)</p> <p>Property Tax/Income 2.12% (19)</p> <p>Property Tax Per Cap. \$836.04 (12)</p> <p>Sales Tax/Income 0.64% (7)</p> <p>Sales Tax Per Capita \$254.13 (3)</p>	<p>Carolina Beach 5,819 (2)</p> <p>Kure Beach 2,075 (13)</p> <p>Wilmington 109,689 (3)</p> <p>Wrightsville Beach 2,500 (4)</p>
Northampton	 <p>2013 Burden: 4.35% 2012 Burden: 4.07% 2011 Burden: 4.38%</p> <p>Change FY12-13: 6.90% Rank: 31 (2013), 43 (2012)</p> <p>Population: 21,521 Per Capita Income: \$33,308 Rank: 79 (Pop.), 49 (PCI)</p>	<p>County Rev./Income 3.56% (11)</p> <p>County Rev. Per Cap. \$1,184.11 (12)</p> <p>Property Tax/Income 2.56% (11)</p> <p>Property Tax Per Cap. \$851.85 (10)</p> <p>Sales Tax/Income 0.25% (91)</p> <p>Sales Tax Per Capita \$83.51 (92)</p>	<p>County Rev./Income 3.27% (15)</p> <p>County Rev. Per Cap. \$1,111.07 (18)</p> <p>Property Tax/Income 2.36% (12)</p> <p>Property Tax Per Cap. \$802.87 (15)</p> <p>Sales Tax/Income 0.20% (96)</p> <p>Sales Tax Per Capita \$68.99 (97)</p>	<p>Conway 819 (42)</p> <p>Garysburg 1,023 (55)</p> <p>Gaston 1,125 (—)</p> <p>Jackson 495 (35)</p> <p>Lasker 120 (52)</p> <p>Rich Square 942 (31)</p> <p>Seaboard 615 (—)</p> <p>Severn 269 (17)</p> <p>Woodland 780 (54)</p>







* Rank within relevant population range

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2013 DATA COUNTY ONLY (RANK)	2012 DATA COUNTY ONLY (RANK)	2013 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Onslow 	2013 Burden: 2.42% 2012 Burden: 2.37% 2011 Burden: 2.30% Change FY12-13: 1.90% Rank: 93 (2013), 97 (2012) Population: 190,187 Per Capita Income: \$45,041 Rank: 11 (Pop.), 6 (PCI)	County Rev./Income 1.54% (94) County Rev. Per Cap. \$691.97 (86) Property Tax/Income 0.91% (94) Property Tax Per Cap. \$408.47 (91) Sales Tax/Income 0.39% (55) Sales Tax Per Capita \$173.75 (19)	County Rev./Income 1.51% (98) County Rev. Per Cap. \$703.33 (91) Property Tax/Income 0.88% (98) Property Tax Per Cap. \$412.84 (95) Sales Tax/Income 0.37% (61) Sales Tax Per Capita \$172.62 (19)	Holly Ridge 1,384 (60) Jacksonville 76,492 (33) North Topsail Beach 757 (9) Richlands 1,618 (109) Swansboro 2,808 (47)
Orange 	2013 Burden: 3.58% 2012 Burden: 4.27% 2011 Burden: 4.46% Change FY12-13: -16.15% Rank: 58 (2013), 32 (2012) Population: 138,330 Per Capita Income: \$52,339 Rank: 20 (Pop.), 2 (PCI)	County Rev./Income 2.61% (47) County Rev. Per Cap. \$1,365.48 (5) Property Tax/Income 1.95% (26) Property Tax Per Cap. \$1,022.72 (5) Sales Tax/Income 0.28% (87) Sales Tax Per Capita \$147.95 (42)	County Rev./Income 2.51% (58) County Rev. Per Cap. \$1,349.33 (4) Property Tax/Income 1.96% (30) Property Tax Per Cap. \$1,051.65 (3) Sales Tax/Income 0.20% (97) Sales Tax Per Capita \$108.74 (81)	Carrboro 20,159 (7) Chapel Hill 59,271 (—) Hillsborough 6,292 (5)
Pamlico 	2013 Burden: 2.98% 2012 Burden: 2.94% 2011 Burden: 3.15% Change FY12-13: 1.48% Rank: 83 (2013), 86 (2012) Population: 13,208 Per Capita Income: \$40,791 Rank: 91 (Pop.), 13 (PCI)	County Rev./Income 2.29% (77) County Rev. Per Cap. \$933.47 (39) Property Tax/Income 1.84% (38) Property Tax Per Cap. \$752.29 (22) Sales Tax/Income 0.35% (67) Sales Tax Per Capita \$142.02 (46)	County Rev./Income 2.31% (75) County Rev. Per Cap. \$960.31 (37) Property Tax/Income 1.76% (47) Property Tax Per Cap. \$733.97 (27) Sales Tax/Income 0.33% (77) Sales Tax Per Capita \$136.66 (55)	Alliance 767 (147) Arapahoe 566 (149) Bayboro 1,253 (160) Grantsboro 694 (145) Mesic 220 (106) Minnesott Beach 454 (89) Oriental 904 (30) Stonewall 282 (108) Vandemere 254 (116)
Pasquotank 	2013 Burden: 5.14% 2012 Burden: 5.05% 2011 Burden: 5.00% Change FY12-13: 1.69% Rank: 10 (2013), 10 (2012) Population: 40,179 Per Capita Income: \$31,090 Rank: 62 (Pop.), 74 (PCI)	County Rev./Income 3.17% (19) County Rev. Per Cap. \$986.76 (29) Property Tax/Income 1.69% (54) Property Tax Per Cap. \$525.91 (66) Sales Tax/Income 0.54% (17) Sales Tax Per Capita \$167.88 (22)	County Rev./Income 3.25% (16) County Rev. Per Cap. \$1,021.93 (29) Property Tax/Income 1.68% (54) Property Tax Per Cap. \$529.42 (69) Sales Tax/Income 0.53% (17) Sales Tax Per Capita \$166.82 (22)	Elizabeth City 18,449 (41)
Pender 	2013 Burden: — 2012 Burden: 4.32% 2011 Burden: 4.31% Change FY12-13: — Rank: — (2013), 30 (2012) Population: 54,259 Per Capita Income: \$32,379 Rank: 52 (Pop.), 61 (PCI)	Data not available Pender County had not submitted the AFIR report for FY 2013 that was due to the State Treasurer's office on Oct. 31, 2013.	County Rev./Income 3.04% (22) County Rev. Per Cap. \$1,008.77 (30) Property Tax/Income 2.26% (16) Property Tax Per Cap. \$749.03 (23) Sales Tax/Income 0.41% (45) Sales Tax Per Capita \$136.85 (54)	Atkinson 308 (—) Burgaw 3,926 (—) St. Helena 399 (—) Surf City 1,919 (—) Topsail Beach 377 (—) Watha 197 (—)
Perquimans 	2013 Burden: 3.41% 2012 Burden: 3.40% 2011 Burden: 3.40% Change FY12-13: 0.24% Rank: 69 (2013), 68 (2012) Population: 13,692 Per Capita Income: \$33,895 Rank: 90 (Pop.), 41 (PCI)	County Rev./Income 2.41% (65) County Rev. Per Cap. \$815.82 (60) Property Tax/Income 1.65% (64) Property Tax Per Cap. \$558.39 (56) Sales Tax/Income 0.28% (86) Sales Tax Per Capita \$96.00 (89)	County Rev./Income 2.42% (64) County Rev. Per Cap. \$850.40 (59) Property Tax/Income 1.68% (57) Property Tax Per Cap. \$589.12 (48) Sales Tax/Income 0.26% (90) Sales Tax Per Capita \$92.77 (92)	Hertford 2,154 (98) Winfall 602 (76)







COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2013 DATA COUNTY ONLY (RANK)	2012 DATA COUNTY ONLY (RANK)	2013 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Person	 <p>2013 Burden: 3.47% 2012 Burden: 3.38% 2011 Burden: 3.44%</p> <p>Change FY12-13: 2.61% Rank: 64 (2013), 72 (2012)</p> <p>Population: 39,394 Per Capita Income: \$31,428 Rank: 63 (Pop.), 72 (PCI)</p>	<p>County Rev./Income 3.47% (13) County Rev. Per Cap. \$1,090.42 (21) Property Tax/Income 2.32% (16) Property Tax Per Cap. \$729.13 (28) Sales Tax/Income 0.49% (32) Sales Tax Per Capita \$154.64 (34)</p>	<p>County Rev./Income 3.38% (14) County Rev. Per Cap. \$1,078.58 (23) Property Tax/Income 2.20% (18) Property Tax Per Cap. \$701.82 (33) Sales Tax/Income 0.49% (29) Sales Tax Per Capita \$155.27 (37)</p>	<p>Roxboro 8,226 (—)</p>
Pitt	 <p>2013 Burden: 3.97% 2012 Burden: 4.02% 2011 Burden: 4.35%</p> <p>Change FY12-13: -1.46% Rank: 45 (2013), 44 (2012)</p> <p>Population: 172,569 Per Capita Income: \$36,153 Rank: 14 (Pop.), 31 (PCI)</p>	<p>County Rev./Income 2.06% (86) County Rev. Per Cap. \$745.55 (78) Property Tax/Income 1.23% (90) Property Tax Per Cap. \$444.57 (87) Sales Tax/Income 0.47% (35) Sales Tax Per Capita \$171.67 (20)</p>	<p>County Rev./Income 2.08% (89) County Rev. Per Cap. \$768.35 (78) Property Tax/Income 1.27% (93) Property Tax Per Cap. \$467.24 (86) Sales Tax/Income 0.46% (32) Sales Tax Per Capita \$168.87 (21)</p>	<p>Ayden 4,992 (104) Bethel 1,586 (149) Falkland 97 (114) Farmville 4,695 (82) Fountain 431 (87) Greenville 86,142 (28) Grifton 2,640 (112) Grimesland 446 (96) Simpson 417 (122) Winterville 9,403 (57)</p>
Polk	 <p>2013 Burden: 3.27% 2012 Burden: 3.29% 2011 Burden: 2.98%</p> <p>Change FY12-13: -0.50% Rank: 77 (2013), 77 (2012)</p> <p>Population: 20,422 Per Capita Income: \$41,372 Rank: 84 (Pop.), 11 (PCI)</p>	<p>County Rev./Income 2.45% (59) County Rev. Per Cap. \$1,015.44 (28) Property Tax/Income 1.84% (39) Property Tax Per Cap. \$760.45 (20) Sales Tax/Income 0.26% (89) Sales Tax Per Capita \$109.14 (78)</p>	<p>County Rev./Income 2.48% (60) County Rev. Per Cap. \$1,036.33 (27) Property Tax/Income 1.84% (39) Property Tax Per Cap. \$769.58 (19) Sales Tax/Income 0.27% (89) Sales Tax Per Capita \$111.10 (78)</p>	<p>Columbus 970 (22) Saluda 703 (15) Tryon 1,650 (27)</p>
Randolph	 <p>2013 Burden: 3.28% 2012 Burden: 3.30% 2011 Burden: 3.42%</p> <p>Change FY12-13: -0.63% Rank: 76 (2013), 75 (2012)</p> <p>Population: 142,471 Per Capita Income: \$31,802 Rank: 19 (Pop.), 69 (PCI)</p>	<p>County Rev./Income 2.10% (84) County Rev. Per Cap. \$668.89 (90) Property Tax/Income 1.49% (76) Property Tax Per Cap. \$472.89 (78) Sales Tax/Income 0.37% (58) Sales Tax Per Capita \$118.45 (69)</p>	<p>County Rev./Income 2.10% (88) County Rev. Per Cap. \$679.05 (93) Property Tax/Income 1.47% (81) Property Tax Per Cap. \$475.41 (84) Sales Tax/Income 0.37% (62) Sales Tax Per Capita \$118.44 (73)</p>	<p>Archdale 11,597 (70) Asheboro 25,314 (29) Franklinville 1,157 (144) Liberty 2,647 (118) Ramseur 1,679 (32) Randleman 4,103 (89) Seagrove 226 (—) Staley 396 (156) Trinity 6,568 (81)</p>
Richmond	 <p>2013 Burden: 4.40% 2012 Burden: 4.48% 2011 Burden: 4.50%</p> <p>Change FY12-13: -1.83% Rank: 27 (2013), 23 (2012)</p> <p>Population: 46,398 Per Capita Income: \$29,159 Rank: 57 (Pop.), 89 (PCI)</p>	<p>County Rev./Income 2.67% (41) County Rev. Per Cap. \$777.45 (73) Property Tax/Income 1.85% (36) Property Tax Per Cap. \$538.16 (65) Sales Tax/Income 0.40% (50) Sales Tax Per Capita \$117.10 (70)</p>	<p>County Rev./Income 2.69% (41) County Rev. Per Cap. \$792.47 (68) Property Tax/Income 1.85% (38) Property Tax Per Cap. \$546.30 (62) Sales Tax/Income 0.41% (47) Sales Tax Per Capita \$121.02 (70)</p>	<p>Dobbins Heights 859 (133) Ellerbe 1,051 (132) Hamlet 6,511 (55) Hoffman 584 (131) Norman 140 (153)</p>
Robeson	 <p>2013 Burden: 3.85% 2012 Burden: 3.84% 2011 Burden: 4.06%</p> <p>Change FY12-13: 0.37% Rank: 49 (2013), 53 (2012)</p> <p>Population: 134,822 Per Capita Income: \$26,899 Rank: 22 (Pop.), 98 (PCI)</p>	<p>County Rev./Income 2.33% (73) County Rev. Per Cap. \$626.69 (94) Property Tax/Income 1.27% (89) Property Tax Per Cap. \$342.72 (93) Sales Tax/Income 0.50% (28) Sales Tax Per Capita \$135.16 (54)</p>	<p>County Rev./Income 2.30% (77) County Rev. Per Cap. \$622.81 (98) Property Tax/Income 1.33% (87) Property Tax Per Cap. \$360.98 (97) Sales Tax/Income 0.51% (24) Sales Tax Per Capita \$136.94 (53)</p>	<p>ROBESON COUNTY</p> <p>Lumber Bridge 94 (127) Lumberton 21,488 (47) Marietta 175 (178) Maxton 2,396 (157) McDonald 112 (177) Orum 92 (178) Parkton 435 (128) Pembroke 2,815 (102) Proctorville 117 (174) Raynham 95 (176) Red Springs 3,431 (73) Rennert 386 (175) Rowland 1,024 (146) St. Pauls 2,245 (108)</p>





* Rank within relevant population range

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2013 DATA COUNTY ONLY (RANK)	2012 DATA COUNTY ONLY (RANK)	2013 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Rockingham	 <p>2013 Burden: 3.31% 2012 Burden: 3.93% 2011 Burden: 4.14%</p> <p>Change FY12-13: -15.80% Rank: 75 (2013), 49 (2012)</p> <p>Population: 92,977 Per Capita Income: \$32,788 Rank: 30 (Pop.), 55 (PCI)</p>	<p>County Rev./Income 2.41% (64) County Rev. Per Cap. \$789.86 (69) Property Tax/Income 1.67% (60) Property Tax Per Cap. \$548.95 (61) Sales Tax/Income 0.33% (76) Sales Tax Per Capita \$108.96 (79)</p>	<p>County Rev./Income 2.39% (66) County Rev. Per Cap. \$793.57 (67) Property Tax/Income 1.65% (64) Property Tax Per Cap. \$545.85 (63) Sales Tax/Income 0.34% (73) Sales Tax Per Capita \$111.34 (77)</p>	<p>Eden 15,428 (52) Madison 2,212 (43) Mayodan 2,461 (67) Reidsville 14,293 (—) Stoneville 1,046 (69) Wentworth 2,768 (169)</p>
Rowan	 <p>2013 Burden: 4.46% 2012 Burden: 4.54% 2011 Burden: 4.41%</p> <p>Change FY12-13: -1.74% Rank: 24 (2013), 20 (2012)</p> <p>Population: 138,252 Per Capita Income: \$31,210 Rank: 21 (Pop.), 73 (PCI)</p>	<p>County Rev./Income 2.55% (51) County Rev. Per Cap. \$795.44 (66) Property Tax/Income 1.78% (45) Property Tax Per Cap. \$556.21 (58) Sales Tax/Income 0.44% (38) Sales Tax Per Capita \$138.67 (49)</p>	<p>County Rev./Income 2.55% (54) County Rev. Per Cap. \$808.17 (65) Property Tax/Income 1.76% (46) Property Tax Per Cap. \$560.28 (56) Sales Tax/Income 0.45% (35) Sales Tax Per Capita \$142.64 (45)</p>	<p>China Grove 4,147 (139) Cleveland 866 (44) East Spencer 1,514 (83) Faith 807 (72) Granite Quarry 2,958 (119) Landis 3,082 (122) Rockwell 2,100 (135) Salisbury 33,442 (13) Spencer 3,235 (74)</p>
Rutherford	 <p>2013 Burden: 3.73% 2012 Burden: 3.69% 2011 Burden: 3.64%</p> <p>Change FY12-13: 1.15% Rank: 55 (2013), 59 (2012)</p> <p>Population: 68,032 Per Capita Income: \$28,283 Rank: 39 (Pop.), 94 (PCI)</p>	<p>County Rev./Income 2.87% (29) County Rev. Per Cap. \$810.59 (61) Property Tax/Income 1.78% (46) Property Tax Per Cap. \$503.45 (74) Sales Tax/Income 0.50% (27) Sales Tax Per Capita \$142.54 (45)</p>	<p>County Rev./Income 2.68% (42) County Rev. Per Cap. \$773.83 (75) Property Tax/Income 1.70% (52) Property Tax Per Cap. \$491.43 (79) Sales Tax/Income 0.54% (14) Sales Tax Per Capita \$156.11 (34)</p>	<p>Bostic 386 (118) Chimney Rock 112 (23) Ellenboro 876 (150) Forest City 7,435 (62) Lake Lure 1,202 (10) Ruth 444 (125) Rutherfordton 4,207 (92) Spindale 4,293 (—)</p>
Sampson	 <p>2013 Burden: — 2012 Burden: — 2011 Burden: —</p> <p>Change FY12-13: — Rank: — (2013), — (2012)</p> <p>Population: 64,121 Per Capita Income: \$33,509 Rank: 41 (Pop.), 48 (PCI)</p>	<p>Data not available Sampson County had not submitted the AFIR report for FY 2013 that was due to the State Treasurer's office on Oct. 31, 2013.</p>	<p>Data not available Sampson County had not submitted the AFIR report for FY 2012 that was due to the State Treasurer's office on Oct. 31, 2012.</p>	<p>Autryville 200 (—) Clinton 8,617 (—) Garland 625 (—) Harrells 203 (—) Newton Grove 564 (—) Roseboro 1,192 (—) Salemberg 435 (—) Turkey 296 (—)</p>
Scotland	 <p>2013 Burden: 4.03% 2012 Burden: 2.84% 2011 Burden: 4.18%</p> <p>Change FY12-13: 42.09% Rank: 42 (2013), 90 (2012)</p> <p>Population: 36,387 Per Capita Income: \$30,140 Rank: 66 (Pop.), 81 (PCI)</p>	<p>County Rev./Income 2.81% (31) County Rev. Per Cap. \$846.69 (56) Property Tax/Income 1.97% (25) Property Tax Per Cap. \$592.83 (45) Sales Tax/Income 0.52% (20) Sales Tax Per Capita \$155.43 (33)</p>	<p>County Rev./Income 2.65% (46) County Rev. Per Cap. \$805.54 (66) Property Tax/Income 1.90% (33) Property Tax Per Cap. \$576.06 (50) Sales Tax/Income 0.53% (18) Sales Tax Per Capita \$159.60 (29)</p>	<p>East Laurinburg 297 (137) Gibson 532 (113) Laurinburg 15,830 (66) Wagram 836 (92)</p>
Stanly	 <p>2013 Burden: 4.08% 2012 Burden: 3.92% 2011 Burden: 3.95%</p> <p>Change FY12-13: 4.10% Rank: 37 (2013), 50 (2012)</p> <p>Population: 60,636 Per Capita Income: \$32,948 Rank: 43 (Pop.), 52 (PCI)</p>	<p>County Rev./Income 2.57% (50) County Rev. Per Cap. \$846.31 (57) Property Tax/Income 1.55% (73) Property Tax Per Cap. \$509.84 (73) Sales Tax/Income 0.35% (63) Sales Tax Per Capita \$116.11 (71)</p>	<p>County Rev./Income 2.52% (57) County Rev. Per Cap. \$836.81 (60) Property Tax/Income 1.51% (77) Property Tax Per Cap. \$501.58 (74) Sales Tax/Income 0.34% (70) Sales Tax Per Capita \$112.04 (76)</p>	<p>Albemarle 15,869 (37) Badin 1,964 (168) Locust 3,001 (63) Misenheimer 670 (94) New London 603 (80) Norwood 2,367 (—) Oakboro 1,891 (100) Red Cross 743 (—) Richfield 618 (—) Stanfield 1,503 (107)</p>

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2013 DATA COUNTY ONLY (RANK)	2012 DATA COUNTY ONLY (RANK)	2013 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Stokes	 <p>2013 Burden: 2.96% 2012 Burden: 2.53% 2011 Burden: 2.84%</p> <p>Change FY12-13: 16.85% Rank: 84 (2013), 96 (2012)</p> <p>Population: 47,026 Per Capita Income: \$32,889 Rank: 56 (Pop.), 53 (PCI)</p>	<p>County Rev./Income 2.31% (74) County Rev. Per Cap. \$758.49 (75) Property Tax/Income 1.65% (63) Property Tax Per Cap. \$544.03 (63) Sales Tax/Income 0.34% (72) Sales Tax Per Capita \$111.04 (77)</p>	<p>County Rev./Income 2.22% (81) County Rev. Per Cap. \$740.74 (82) Property Tax/Income 1.61% (68) Property Tax Per Cap. \$536.18 (66) Sales Tax/Income 0.32% (80) Sales Tax Per Capita \$107.13 (83)</p>	<p>Danbury 187 (143) King 6,857 (69) Walnut Cove 1,396 (113)</p>
Surry	 <p>2013 Burden: 3.68% 2012 Burden: 3.74% 2011 Burden: 3.83%</p> <p>Change FY12-13: -1.63% Rank: 57 (2013), 57 (2012)</p> <p>Population: 73,754 Per Capita Income: \$32,411 Rank: 36 (Pop.), 60 (PCI)</p>	<p>County Rev./Income 2.67% (39) County Rev. Per Cap. \$865.82 (53) Property Tax/Income 1.48% (77) Property Tax Per Cap. \$478.89 (77) Sales Tax/Income 0.63% (10) Sales Tax Per Capita \$205.52 (10)</p>	<p>County Rev./Income 2.63% (47) County Rev. Per Cap. \$859.68 (58) Property Tax/Income 1.48% (79) Property Tax Per Cap. \$483.57 (82) Sales Tax/Income 0.64% (8) Sales Tax Per Capita \$209.33 (6)</p>	<p>Dobson 1,592 (—) Elkin 3,963 (39) Mount Airy 10,383 (16) Pilot Mountain 1,489 (20)</p>
Swain	 <p>2013 Burden: 3.57% 2012 Burden: 3.35% 2011 Burden: 3.18%</p> <p>Change FY12-13: 6.59% Rank: 59 (2013), 73 (2012)</p> <p>Population: 14,393 Per Capita Income: \$29,914 Rank: 89 (Pop.), 83 (PCI)</p>	<p>County Rev./Income 3.04% (21) County Rev. Per Cap. \$908.75 (49) Property Tax/Income 1.15% (93) Property Tax Per Cap. \$342.59 (94) Sales Tax/Income 0.65% (8) Sales Tax Per Capita \$193.46 (14)</p>	<p>County Rev./Income 2.88% (29) County Rev. Per Cap. \$860.79 (57) Property Tax/Income 1.13% (97) Property Tax Per Cap. \$337.31 (98) Sales Tax/Income 0.53% (16) Sales Tax Per Capita \$158.97 (31)</p>	<p>Bryson City 1,458 (49)</p>
Transylvania	 <p>2013 Burden: 4.50% 2012 Burden: 4.50% 2011 Burden: 4.64%</p> <p>Change FY12-13: 0.10% Rank: 21 (2013), 21 (2012)</p> <p>Population: 33,189 Per Capita Income: \$32,605 Rank: 70 (Pop.), 58 (PCI)</p>	<p>County Rev./Income 3.44% (14) County Rev. Per Cap. \$1,121.88 (16) Property Tax/Income 2.41% (13) Property Tax Per Cap. \$785.16 (17) Sales Tax/Income 0.51% (23) Sales Tax Per Capita \$166.42 (24)</p>	<p>County Rev./Income 3.39% (13) County Rev. Per Cap. \$1,115.53 (16) Property Tax/Income 2.41% (11) Property Tax Per Cap. \$794.92 (17) Sales Tax/Income 0.49% (28) Sales Tax Per Capita \$160.70 (27)</p>	<p>Brevard 7,716 (10) Rosman 575 (—)</p>
Tyrrell	 <p>2013 Burden: 5.04% 2012 Burden: 4.97% 2011 Burden: 6.62%</p> <p>Change FY12-13: 1.34% Rank: 12 (2013), 12 (2012)</p> <p>Population: 4,188 Per Capita Income: \$29,911 Rank: 100 (Pop.), 84 (PCI)</p>	<p>County Rev./Income 3.50% (12) County Rev. Per Cap. \$1,046.55 (24) Property Tax/Income 2.80% (5) Property Tax Per Cap. \$837.48 (13) Sales Tax/Income 0.43% (39) Sales Tax Per Capita \$129.86 (59)</p>	<p>County Rev./Income 3.53% (11) County Rev. Per Cap. \$1,110.29 (19) Property Tax/Income 2.79% (4) Property Tax Per Cap. \$878.88 (9) Sales Tax/Income 0.40% (49) Sales Tax Per Capita \$126.09 (65)</p>	<p>Columbia 848 (45)</p>
Union	 <p>2013 Burden: 3.89% 2012 Burden: 3.89% 2011 Burden: 4.08%</p> <p>Change FY12-13: -0.06% Rank: 47 (2013), 52 (2012)</p> <p>Population: 207,896 Per Capita Income: \$39,417 Rank: 10 (Pop.), 16 (PCI)</p>	<p>County Rev./Income 2.61% (46) County Rev. Per Cap. \$1,030.16 (25) Property Tax/Income 1.98% (24) Property Tax Per Cap. \$779.95 (18) Sales Tax/Income 0.34% (75) Sales Tax Per Capita \$132.73 (58)</p>	<p>County Rev./Income 2.66% (45) County Rev. Per Cap. \$1,074.11 (24) Property Tax/Income 1.97% (26) Property Tax Per Cap. \$797.52 (16) Sales Tax/Income 0.32% (79) Sales Tax Per Capita \$130.71 (60)</p>	<p>Fairview 3,408 (158) Hemby Bridge 1,516 (—) Indian Trail 34,761 (31) Lake Park 3,482 (125) Marshville 2,394 (71) Marvin 5,908 (71) Mineral Springs 2,718 (155) Monroe 33,201 (5) Stallings 14,414 (61) Unionville 6,027 (79) Waxhaw 10,616 (32) Weddington 9,634 (—) Wesley Chapel 7,872 (78) Wingate 3,508 (121)</p>

* Rank within relevant population range

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2013 DATA COUNTY ONLY (RANK)	2012 DATA COUNTY ONLY (RANK)	2013 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*		
Vance	 <p>2013 Burden: 3.79% 2012 Burden: 3.80% 2011 Burden: 4.25%</p> <p>Change FY12-13: -0.39% Rank: 52 (2013), 55 (2012)</p> <p>Population: 45,541 Per Capita Income: \$31,583 Rank: 58 (Pop.), 70 (PCI)</p>	<p>County Rev./Income 2.52% (56) County Rev. Per Cap. \$795.05 (67) Property Tax/Income 1.63% (69) Property Tax Per Cap. \$513.60 (71) Sales Tax/Income 0.49% (30) Sales Tax Per Capita \$155.50 (32)</p>	<p>County Rev./Income 2.44% (63) County Rev. Per Cap. \$782.51 (71) Property Tax/Income 1.56% (75) Property Tax Per Cap. \$500.88 (75) Sales Tax/Income 0.48% (30) Sales Tax Per Capita \$155.72 (36)</p>	Henderson	15,214	(51)
				Kittrell	487	(168)
				Middleburg	131	(146)
Wake	 <p>2013 Burden: 4.38% 2012 Burden: 4.34% 2011 Burden: 4.56%</p> <p>Change FY12-13: 0.74% Rank: 29 (2013), 27 (2012)</p> <p>Population: 945,143 Per Capita Income: \$46,097 Rank: 2 (Pop.), 4 (PCI)</p>	<p>County Rev./Income 2.13% (81) County Rev. Per Cap. \$982.93 (30) Property Tax/Income 1.55% (72) Property Tax Per Cap. \$714.69 (30) Sales Tax/Income 0.28% (88) Sales Tax Per Capita \$129.31 (61)</p>	<p>County Rev./Income 2.13% (86) County Rev. Per Cap. \$993.25 (32) Property Tax/Income 1.57% (73) Property Tax Per Cap. \$733.47 (28) Sales Tax/Income 0.27% (88) Sales Tax Per Capita \$126.24 (64)</p>	Apex	39,765	(22)
				Cary	142,382	(8)
				Fuquay-Varina	19,373	(28)
				Garner	26,748	(19)
				Holly Springs	26,522	(20)
				Knightdale	12,340	(26)
				Morrisville	20,164	(11)
				Raleigh	418,099	(10)
				Rolesville	4,137	(30)
				Wake Forest	31,785	(12)
				Wendell	6,093	(29)
				Zebulon	4,526	(22)
Warren	 <p>2013 Burden: 5.44% 2012 Burden: 5.15% 2011 Burden: 5.07%</p> <p>Change FY12-13: 5.65% Rank: 6 (2013), 9 (2012)</p> <p>Population: 20,746 Per Capita Income: \$26,831 Rank: 83 (Pop.), 99 (PCI)</p>	<p>County Rev./Income 4.41% (5) County Rev. Per Cap. \$1,182.57 (13) Property Tax/Income 3.23% (4) Property Tax Per Cap. \$867.79 (9) Sales Tax/Income 0.42% (43) Sales Tax Per Capita \$113.72 (73)</p>	<p>County Rev./Income 4.22% (3) County Rev. Per Cap. \$1,148.60 (14) Property Tax/Income 3.00% (3) Property Tax Per Cap. \$815.56 (13) Sales Tax/Income 0.42% (43) Sales Tax Per Capita \$113.49 (74)</p>	Macon	118	(49)
				Norlina	1,104	(62)
				Warrenton	852	(16)
Washington	 <p>2013 Burden: 2.87% 2012 Burden: 2.78% 2011 Burden: 4.01%</p> <p>Change FY12-13: 3.03% Rank: 86 (2013), 91 (2012)</p> <p>Population: 12,920 Per Capita Income: \$32,782 Rank: 92 (Pop.), 56 (PCI)</p>	<p>County Rev./Income 2.41% (63) County Rev. Per Cap. \$790.36 (68) Property Tax/Income 1.52% (75) Property Tax Per Cap. \$497.21 (75) Sales Tax/Income 0.41% (47) Sales Tax Per Capita \$132.79 (57)</p>	<p>County Rev./Income 2.33% (72) County Rev. Per Cap. \$778.53 (73) Property Tax/Income 1.48% (80) Property Tax Per Cap. \$493.95 (78) Sales Tax/Income 0.40% (51) Sales Tax Per Capita \$133.42 (58)</p>	Creswell	270	(115)
				Plymouth	3,787	(—)
				Roper	592	(86)
Watauga	 <p>2013 Burden: 3.76% 2012 Burden: 4.93% 2011 Burden: 5.03%</p> <p>Change FY12-13: -23.62% Rank: 53 (2013), 13 (2012)</p> <p>Population: 52,472 Per Capita Income: \$31,520 Rank: 53 (Pop.), 71 (PCI)</p>	<p>County Rev./Income 2.90% (26) County Rev. Per Cap. \$913.40 (48) Property Tax/Income 1.86% (34) Property Tax Per Cap. \$587.70 (46) Sales Tax/Income 0.56% (13) Sales Tax Per Capita \$177.87 (18)</p>	<p>County Rev./Income 2.93% (27) County Rev. Per Cap. \$930.38 (45) Property Tax/Income 1.89% (35) Property Tax Per Cap. \$600.04 (47) Sales Tax/Income 0.58% (9) Sales Tax Per Capita \$185.84 (13)</p>	Beech Mountain	322	(4)
				Blowing Rock	1,224	(2)
				Boone	18,089	(—)
				Seven Devils	198	(8)
Wayne	 <p>2013 Burden: 3.39% 2012 Burden: 3.39% 2011 Burden: 3.76%</p> <p>Change FY12-13: 0.00% Rank: 70 (2013), 70 (2012)</p> <p>Population: 124,341 Per Capita Income: \$33,815 Rank: 23 (Pop.), 43 (PCI)</p>	<p>County Rev./Income 2.18% (79) County Rev. Per Cap. \$737.33 (79) Property Tax/Income 1.36% (81) Property Tax Per Cap. \$459.09 (81) Sales Tax/Income 0.42% (45) Sales Tax Per Capita \$140.97 (47)</p>	<p>County Rev./Income 2.13% (85) County Rev. Per Cap. \$736.71 (84) Property Tax/Income 1.31% (89) Property Tax Per Cap. \$452.49 (88) Sales Tax/Income 0.42% (40) Sales Tax Per Capita \$146.22 (44)</p>	Eureka	198	(51)
				Fremont	1,253	(—)
				Goldsboro	35,609	(27)
				Mount Olive	4,687	(105)
				Pikeville	671	(93)
				Seven Springs	113	(124)
				Walnut Creek	843	(26)

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2013 DATA COUNTY ONLY (RANK)	2012 DATA COUNTY ONLY (RANK)	2013 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Wilkes	 <p>2013 Burden: 3.42% 2012 Burden: 3.32% 2011 Burden: 3.29%</p> <p>Change FY12-13: 3.09% Rank: 68 (2013), 74 (2012)</p> <p>Population: 69,625 Per Capita Income: \$34,509 Rank: 37 (Pop.), 38 (PCI)</p>	<p>County Rev./Income 2.71% (38) County Rev. Per Cap. \$934.76 (38) Property Tax/Income 1.64% (66) Property Tax Per Cap. \$565.15 (52) Sales Tax/Income 0.49% (31) Sales Tax Per Capita \$169.84 (21)</p>	<p>County Rev./Income 2.60% (50) County Rev. Per Cap. \$903.06 (54) Property Tax/Income 1.64% (66) Property Tax Per Cap. \$571.44 (51) Sales Tax/Income 0.49% (26) Sales Tax Per Capita \$171.23 (20)</p>	<p>North Wilkesboro 4,237 (36) Ronda 416 (78) Wilkesboro 3,425 (23)</p>
Wilson	 <p>2013 Burden: 5.33% 2012 Burden: 5.15% 2011 Burden: 5.27%</p> <p>Change FY12-13: 3.46% Rank: 8 (2013), 8 (2012)</p> <p>Population: 82,020 Per Capita Income: \$35,972 Rank: 34 (Pop.), 33 (PCI)</p>	<p>County Rev./Income 2.55% (53) County Rev. Per Cap. \$915.85 (45) Property Tax/Income 1.70% (53) Property Tax Per Cap. \$612.73 (43) Sales Tax/Income 0.40% (48) Sales Tax Per Capita \$145.16 (44)</p>	<p>County Rev./Income 2.53% (55) County Rev. Per Cap. \$919.82 (49) Property Tax/Income 1.70% (53) Property Tax Per Cap. \$616.98 (44) Sales Tax/Income 0.39% (54) Sales Tax Per Capita \$142.50 (46)</p>	<p>Black Creek 774 (91) Elm City 1,344 (96) Lucama 1,125 (137) Saratoga 410 (53) Sims 306 (—) Stantonsburg 788 (68) Wilson 49,437 (7)</p>
Yadkin	 <p>2013 Burden: 2.95% 2012 Burden: 2.84% 2011 Burden: 3.19%</p> <p>Change FY12-13: 4.07% Rank: 85 (2013), 89 (2012)</p> <p>Population: 38,204 Per Capita Income: \$33,610 Rank: 64 (Pop.), 47 (PCI)</p>	<p>County Rev./Income 2.39% (66) County Rev. Per Cap. \$801.62 (62) Property Tax/Income 1.69% (56) Property Tax Per Cap. \$567.59 (51) Sales Tax/Income 0.36% (59) Sales Tax Per Capita \$122.66 (67)</p>	<p>County Rev./Income 2.31% (74) County Rev. Per Cap. \$787.87 (70) Property Tax/Income 1.66% (61) Property Tax Per Cap. \$566.95 (54) Sales Tax/Income 0.35% (65) Sales Tax Per Capita \$119.19 (71)</p>	<p>Boonville 1,215 (123) East Bend 602 (81) Jonesville 2,259 (106) Yadkinville 2,947 (114)</p>
Yancey	 <p>2013 Burden: 4.56% 2012 Burden: 4.13% 2011 Burden: 4.11%</p> <p>Change FY12-13: 10.44% Rank: 18 (2013), 38 (2012)</p> <p>Population: 17,857 Per Capita Income: \$28,221 Rank: 85 (Pop.), 95 (PCI)</p>	<p>County Rev./Income 3.31% (16) County Rev. Per Cap. \$933.30 (40) Property Tax/Income 2.59% (9) Property Tax Per Cap. \$731.28 (26) Sales Tax/Income 0.52% (19) Sales Tax Per Capita \$145.94 (43)</p>	<p>County Rev./Income 3.50% (12) County Rev. Per Cap. \$994.53 (31) Property Tax/Income 2.63% (7) Property Tax Per Cap. \$746.77 (24) Sales Tax/Income 0.52% (20) Sales Tax Per Capita \$147.00 (42)</p>	<p>Burnsville 1,696 (37)</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	\$696.79 (85)	2.06% (88)	\$450.23 (85)	1.33% (84)	\$135.04 (55)	0.40% (53)
Alexander	\$717.40 (84)	2.13% (82)	\$447.38 (86)	1.33% (85)	\$137.96 (51)	0.41% (46)
Alleghany	\$1,126.67 (15)	3.41% (15)	\$779.71 (19)	2.36% (14)	\$165.58 (25)	0.50% (29)
Anson	\$734.91 (80)	2.74% (34)	\$522.68 (68)	1.95% (27)	\$80.36 (94)	0.30% (82)
Ashe	\$920.97 (43)	3.01% (22)	\$596.84 (44)	1.95% (28)	\$160.45 (30)	0.52% (18)
Avery	\$1,347.94 (6)	4.46% (4)	\$1,043.28 (4)	3.46% (3)	\$212.17 (8)	0.70% (5)
Beaufort			Did not submit AFIR data			
Bertie	\$672.76 (88)	2.09% (85)	\$457.84 (82)	1.42% (79)	\$80.65 (93)	0.25% (92)
Bladen	\$957.42 (33)	3.00% (23)	\$584.30 (47)	1.83% (40)	\$127.39 (64)	0.40% (52)
Brunswick	\$1,478.16 (4)	4.19% (6)	\$966.68 (7)	2.74% (6)	\$150.33 (38)	0.43% (42)
Buncombe	\$1,098.10 (19)	2.93% (25)	\$699.43 (31)	1.87% (33)	\$239.23 (5)	0.64% (9)
Burke	\$670.33 (89)	2.03% (89)	\$427.68 (89)	1.29% (87)	\$115.52 (72)	0.35% (66)
Cabarrus	\$1,029.61 (26)	2.64% (43)	\$731.93 (25)	1.88% (31)	\$200.61 (13)	0.51% (22)
Caldwell	\$664.56 (91)	2.29% (76)	\$472.49 (79)	1.63% (67)	\$98.49 (88)	0.34% (71)
Camden	\$1,019.94 (27)	2.48% (58)	\$740.89 (24)	1.80% (42)	\$102.85 (83)	0.25% (93)
Carteret	\$1,094.74 (20)	2.59% (48)	\$800.16 (15)	1.90% (30)	\$201.29 (12)	0.48% (34)
Caswell	\$721.34 (82)	2.10% (83)	\$440.80 (88)	1.29% (88)	\$99.37 (87)	0.29% (84)
Catawba	\$925.05 (42)	2.62% (45)	\$573.81 (49)	1.63% (68)	\$179.84 (16)	0.51% (24)
Chatham	\$1,262.31 (9)	2.37% (69)	\$957.54 (8)	1.80% (43)	\$127.95 (63)	0.24% (94)
Cherokee			Did not submit AFIR data			
Chowan	\$1,099.13 (18)	2.98% (24)	\$748.71 (23)	2.03% (20)	\$111.10 (76)	0.30% (81)
Clay	\$1,087.55 (22)	3.65% (10)	\$758.75 (21)	2.55% (12)	\$153.49 (36)	0.51% (21)
Cleveland	\$800.45 (63)	2.38% (68)	\$564.20 (53)	1.68% (58)	\$113.50 (74)	0.34% (73)
Columbus	\$771.34 (74)	2.51% (57)	\$524.05 (67)	1.70% (52)	\$108.94 (80)	0.35% (62)
Craven	\$719.83 (83)	1.83% (92)	\$454.40 (84)	1.16% (92)	\$129.37 (60)	0.33% (78)
Cumberland	\$798.27 (64)	1.76% (93)	\$546.23 (62)	1.20% (91)	\$139.37 (48)	0.31% (79)
Currituck	\$2,295.72 (2)	5.38% (3)	\$1,160.60 (3)	2.72% (7)	\$320.49 (2)	0.75% (3)
Dare	\$2,645.05 (1)	6.23% (1)	\$1,531.25 (1)	3.61% (2)	\$467.63 (1)	1.10% (1)
Davidson	\$678.85 (87)	1.87% (91)	\$488.99 (76)	1.35% (83)	\$103.77 (81)	0.29% (85)
Davie	\$982.55 (31)	2.53% (55)	\$649.60 (37)	1.67% (59)	\$134.55 (56)	0.35% (68)
Duplin	\$787.93 (70)	2.45% (60)	\$471.65 (80)	1.46% (78)	\$129.08 (62)	0.40% (51)
Durham	\$1,195.86 (11)	2.89% (27)	\$842.32 (12)	2.04% (19)	\$210.19 (9)	0.51% (25)
Edgecombe			Did not submit AFIR data			
Forsyth	\$915.18 (46)	2.30% (75)	\$671.41 (33)	1.69% (55)	\$148.07 (41)	0.37% (57)
Franklin	\$918.39 (44)	2.88% (28)	\$636.46 (39)	2.00% (22)	\$124.03 (66)	0.39% (54)
Gaston	\$898.03 (50)	2.54% (54)	\$619.88 (42)	1.75% (49)	\$124.37 (65)	0.35% (64)
Gates	\$728.39 (81)	2.44% (61)	\$511.72 (72)	1.71% (51)	\$103.12 (82)	0.35% (69)
Graham	\$1,051.15 (23)	3.89% (8)	\$632.19 (41)	2.34% (15)	\$161.29 (28)	0.60% (12)
Granville	\$755.17 (76)	2.35% (71)	\$564.11 (54)	1.76% (47)	\$93.98 (90)	0.29% (83)
Greene	\$664.30 (92)	2.24% (78)	\$401.64 (92)	1.36% (82)	\$99.77 (86)	0.34% (74)
Guilford	\$935.58 (37)	2.38% (67)	\$726.23 (29)	1.85% (37)	\$138.02 (50)	0.35% (65)
Halifax	\$854.62 (54)	2.66% (42)	\$538.44 (64)	1.68% (57)	\$137.42 (53)	0.43% (41)
Harnett			Did not submit AFIR data			
Haywood	\$1,111.26 (17)	3.19% (18)	\$730.01 (27)	2.09% (17)	\$188.84 (15)	0.54% (15)
Henderson	\$936.21 (36)	2.42% (62)	\$643.19 (38)	1.67% (62)	\$167.23 (23)	0.43% (40)
Hertford	\$785.18 (71)	2.67% (40)	\$516.73 (70)	1.76% (48)	\$159.28 (31)	0.54% (14)
Hoke	\$662.79 (93)	2.02% (90)	\$426.25 (90)	1.30% (86)	\$100.83 (85)	0.31% (80)
Hyde	\$1,862.18 (3)	5.69% (2)	\$1,245.85 (2)	3.81% (1)	\$288.86 (3)	0.88% (2)
Iredell	\$981.44 (32)	2.71% (37)	\$662.45 (34)	1.83% (41)	\$165.20 (26)	0.46% (36)
Jackson	\$1,166.58 (14)	3.81% (9)	\$786.47 (16)	2.57% (10)	\$204.72 (11)	0.67% (6)

COUNTY	COUNTY REVENUE PER CAPITA (RANK)	AS % OF PCPI (RANK)	PROP. TAX REVENUE PER CAPITA (RANK)	AS % OF PCPI (RANK)	SALES TAX REVENUE PER CAPITA (RANK)	AS % OF PCPI (RANK)
Johnston	\$926.65 (41)	2.55% (52)	\$652.24 (36)	1.79% (44)	\$152.12 (37)	0.42% (44)
Jones	\$795.81 (65)	2.15% (80)	\$572.91 (50)	1.55% (74)	\$93.04 (91)	0.25% (90)
Lee	\$897.16 (51)	2.78% (32)	\$652.47 (35)	2.02% (21)	\$162.80 (27)	0.50% (26)
Lenoir	\$850.77 (55)	2.36% (70)	\$562.03 (55)	1.56% (71)	\$137.72 (52)	0.38% (56)
Lincoln	\$955.89 (34)	2.59% (49)	\$634.54 (40)	1.72% (50)	\$149.16 (39)	0.40% (49)
Macon	\$1,306.16 (8)	4.01% (7)	\$851.18 (11)	2.62% (8)	\$229.62 (6)	0.71% (4)
Madison	\$844.85 (58)	2.82% (30)	\$556.87 (57)	1.86% (35)	\$102.41 (84)	0.34% (70)
Martin	\$914.18 (47)	2.72% (35)	\$551.21 (60)	1.64% (65)	\$160.84 (29)	0.48% (33)
McDowell	\$782.51 (72)	2.75% (33)	\$455.45 (83)	1.60% (70)	\$153.75 (35)	0.54% (16)
Mecklenburg	\$1,333.83 (7)	2.72% (36)	\$973.38 (6)	1.98% (23)	\$219.00 (7)	0.45% (37)
Mitchell	\$894.46 (52)	3.13% (20)	\$551.85 (59)	1.93% (29)	\$179.21 (17)	0.63% (11)
Montgomery	\$816.82 (59)	2.64% (44)	\$580.58 (48)	1.87% (32)	\$111.80 (75)	0.36% (61)
Moore	\$952.28 (35)	2.34% (72)	\$679.56 (32)	1.67% (61)	\$148.50 (40)	0.36% (60)
Nash	\$753.39 (77)	2.06% (87)	\$518.26 (69)	1.42% (80)	\$121.37 (68)	0.33% (77)
New Hanover	\$1,237.95 (10)	3.19% (17)	\$802.76 (14)	2.07% (18)	\$256.43 (4)	0.66% (7)
Northampton	\$1,184.11 (12)	3.56% (11)	\$851.85 (10)	2.56% (11)	\$83.51 (92)	0.25% (91)
Onslow	\$691.97 (86)	1.54% (94)	\$408.47 (91)	0.91% (94)	\$173.75 (19)	0.39% (55)
Orange	\$1,365.48 (5)	2.61% (47)	\$1,022.72 (5)	1.95% (26)	\$147.95 (42)	0.28% (87)
Pamlico	\$933.47 (39)	2.29% (77)	\$752.29 (22)	1.84% (38)	\$142.02 (46)	0.35% (67)
Pasquotank	\$986.76 (29)	3.17% (19)	\$525.91 (66)	1.69% (54)	\$167.88 (22)	0.54% (17)
Pender			Did not submit AFIR data			
Perquimans	\$815.82 (60)	2.41% (65)	\$558.39 (56)	1.65% (64)	\$96.00 (89)	0.28% (86)
Person	\$1,090.42 (21)	3.47% (13)	\$729.13 (28)	2.32% (16)	\$154.64 (34)	0.49% (32)
Pitt	\$745.55 (78)	2.06% (86)	\$444.57 (87)	1.23% (90)	\$171.67 (20)	0.47% (35)
Polk	\$1,015.44 (28)	2.45% (59)	\$760.45 (20)	1.84% (39)	\$109.14 (78)	0.26% (89)
Randolph	\$668.89 (90)	2.10% (84)	\$472.89 (78)	1.49% (76)	\$118.45 (69)	0.37% (58)
Richmond	\$777.45 (73)	2.67% (41)	\$538.16 (65)	1.85% (36)	\$117.10 (70)	0.40% (50)
Robeson	\$626.69 (94)	2.33% (73)	\$342.72 (93)	1.27% (89)	\$135.16 (54)	0.50% (28)
Rockingham	\$789.86 (69)	2.41% (64)	\$548.95 (61)	1.67% (60)	\$108.96 (79)	0.33% (76)
Rowan	\$795.44 (66)	2.55% (51)	\$556.21 (58)	1.78% (45)	\$138.67 (49)	0.44% (38)
Rutherford	\$810.59 (61)	2.87% (29)	\$503.45 (74)	1.78% (46)	\$142.54 (45)	0.50% (27)
Sampson			Did not submit AFIR data			
Scotland	\$846.69 (56)	2.81% (31)	\$592.83 (45)	1.97% (25)	\$155.43 (33)	0.52% (20)
Stanly	\$846.31 (57)	2.57% (50)	\$509.84 (73)	1.55% (73)	\$116.11 (71)	0.35% (63)
Stokes	\$758.49 (75)	2.31% (74)	\$544.03 (63)	1.65% (63)	\$111.04 (77)	0.34% (72)
Surry	\$865.82 (53)	2.67% (39)	\$478.89 (77)	1.48% (77)	\$205.52 (10)	0.63% (10)
Swain	\$908.75 (49)	3.04% (21)	\$342.59 (94)	1.15% (93)	\$193.46 (14)	0.65% (8)
Transylvania	\$1,121.88 (16)	3.44% (14)	\$785.16 (17)	2.41% (13)	\$166.42 (24)	0.51% (23)
Tyrrell	\$1,046.55 (24)	3.50% (12)	\$837.48 (13)	2.80% (5)	\$129.86 (59)	0.43% (39)
Union	\$1,030.16 (25)	2.61% (46)	\$779.95 (18)	1.98% (24)	\$132.73 (58)	0.34% (75)
Vance	\$795.05 (67)	2.52% (56)	\$513.60 (71)	1.63% (69)	\$155.50 (32)	0.49% (30)
Wake	\$982.93 (30)	2.13% (81)	\$714.69 (30)	1.55% (72)	\$129.31 (61)	0.28% (88)
Warren	\$1,182.57 (13)	4.41% (5)	\$867.79 (9)	3.23% (4)	\$113.72 (73)	0.42% (43)
Washington	\$790.36 (68)	2.41% (63)	\$497.21 (75)	1.52% (75)	\$132.79 (57)	0.41% (47)
Watauga	\$913.40 (48)	2.90% (26)	\$587.70 (46)	1.86% (34)	\$177.87 (18)	0.56% (13)
Wayne	\$737.33 (79)	2.18% (79)	\$459.09 (81)	1.36% (81)	\$140.97 (47)	0.42% (45)
Wilkes	\$934.76 (38)	2.71% (38)	\$565.15 (52)	1.64% (66)	\$169.84 (21)	0.49% (31)
Wilson	\$915.85 (45)	2.55% (53)	\$612.73 (43)	1.70% (53)	\$145.16 (44)	0.40% (48)
Yadkin	\$801.62 (62)	2.39% (66)	\$567.59 (51)	1.69% (56)	\$122.66 (67)	0.36% (59)
Yancey	\$933.30 (40)	3.31% (16)	\$731.28 (26)	2.59% (9)	\$145.94 (43)	0.52% (19)

Characteristics of N.C. Counties

COUNTY	PER-CAPITA PERSONAL INCOME	RANK	POPULATION	RANK	POP. % CHANGE 2010-2012	TAX RATE ACTUAL/EFFECT.	REVALUE YEAR
Alamance	\$33,840	42	153,033	18	1.38%	\$0.5200 / \$0.5615	2009
Alexander	\$33,684	44	37,361	65	0.26%	\$0.6050 / \$0.6162	2007
Alleghany	\$33,058	50	11,028	94	-1.11%	\$0.4700 / \$0.4925	2007
Anson	\$26,821	100	26,656	74	-1.08%	\$0.7670 / \$0.8483	2010
Ashe	\$30,642	79	27,326	73	0.09%	\$0.4000 / \$0.4086	2011
Avery	\$30,193	80	17,795	86	-0.33%	\$0.4050 / \$0.4311	2010
Beaufort	\$34,455	39	48,008	55	0.47%	\$0.5300 / \$0.5531	2010
Bertie	\$32,255	62	20,767	82	-2.08%	\$0.7800 / \$0.7476	2012
Bladen	\$31,879	68	35,146	67	-0.23%	\$0.7400 / \$0.7400	2007
Brunswick	\$35,319	35	112,701	25	4.86%	\$0.4425 / \$0.4563	2011
Buncombe	\$37,443	23	245,228	7	2.95%	\$0.5250 / \$0.5198	2006
Burke	\$33,030	51	90,051	32	-0.55%	\$0.5200 / \$0.5972	2007
Cabarrus	\$39,000	19	183,806	12	3.40%	\$0.7000 / \$0.6849	2012
Caldwell	\$29,012	90	82,590	33	-0.52%	\$0.6299 / \$0.6078	2005
Camden	\$41,169	12	10,076	97	0.95%	\$0.5900 / \$0.6845	2007
Carteret	\$42,214	9	68,151	38	2.60%	\$0.2900 / \$0.3171	2011
Caswell	\$34,288	40	23,557	78	-0.22%	\$0.6590 / \$0.6373	2008
Catawba	\$35,250	36	155,353	17	0.67%	\$0.5300 / \$0.5327	2011
Chatham	\$53,336	1	66,618	40	4.97%	\$0.6219 / \$0.6509	2009
Cherokee	\$27,697	96	27,512	72	0.28%	\$0.5200 / \$0.5096	2012
Chowan	\$36,891	26	14,836	88	0.27%	\$0.6850 / \$0.6710	2006
Clay	\$29,812	86	10,729	95	1.37%	\$0.3600 / \$0.5127	2010
Cleveland	\$33,680	45	97,800	28	-0.26%	\$0.7200 / \$0.7376	2008
Columbus	\$30,745	77	58,107	48	0.05%	\$0.8150 / \$1.0782	2005
Craven	\$39,243	18	105,080	27	1.07%	\$0.4700 / \$0.5019	2010
Cumberland	\$45,394	5	331,279	5	2.15%	\$0.7400 / \$0.7411	2009
Currituck	\$42,644	7	24,165	76	2.35%	\$0.3200 / \$0.3883	2005
Dare	\$42,441	8	34,816	68	2.66%	\$0.2800 / \$0.3447	2005
Davidson	\$36,208	30	163,683	15	0.48%	\$0.5400 / \$0.5765	2007
Davie	\$38,785	21	41,497	60	0.61%	\$0.6200 / \$0.6637	2009
Duplin	\$32,211	64	60,100	44	2.79%	\$0.7100 / \$0.6778	2009
Durham	\$41,376	10	280,921	6	3.89%	\$0.7444 / \$0.7915	2008
Edgecombe	\$28,968	91	56,039	50	-0.61%	\$0.8600 / \$0.8835	2009
Forsyth	\$39,739	15	357,483	4	2.00%	\$0.6740 / \$0.7228	2009
Franklin	\$31,897	67	61,633	42	1.68%	\$0.8725 / \$0.8725	2012
Gaston	\$35,355	34	208,704	9	1.33%	\$0.8350 / \$0.9187	2007
Gates	\$29,879	85	11,957	93	-1.80%	\$0.6400 / \$0.7845	2009
Graham	\$27,017	97	8,798	98	-0.70%	\$0.4400 / \$0.4446	2010
Granville	\$32,087	66	58,036	49	1.63%	\$0.7950 / \$0.8345	2010
Greene	\$29,607	87	21,435	80	1.03%	\$0.7560 / \$0.7027	2005
Guilford	\$39,362	17	501,058	3	2.65%	\$0.7804 / \$0.7770	2012
Halifax	\$32,126	65	54,308	51	-0.66%	\$0.6800 / \$0.6588	2007
Harnett	\$30,787	76	120,900	24	5.60%	\$0.7250 / \$0.7183	2009
Haywood	\$34,890	37	59,276	46	0.59%	\$0.5413 / \$0.5402	2011
Henderson	\$38,611	22	108,340	26	1.49%	\$0.5136 / \$0.4954	2011
Hertford	\$29,418	88	24,631	75	-2.05%	\$0.8400 / \$0.9154	2011
Hoke	\$32,861	54	49,928	54	5.93%	\$0.7300 / \$0.6798	2006
Hyde	\$32,729	57	5,718	99	0.48%	\$0.6400 / \$0.7007	2009
Iredell	\$36,221	29	163,189	16	2.38%	\$0.4850 / \$0.4996	2011
Jackson	\$30,643	78	40,924	61	1.22%	\$0.2800 / \$0.3498	2008

COUNTY	PER-CAPITA PERSONAL INCOME	RANK	POPULATION	RANK	POP. % CHANGE 2010-2012	TAX RATE ACTUAL/EFFECT.	REVALUE YEAR
Johnston	\$36,391	28	174,933	13	3.63 %	\$0.7800 /\$0.7947	2011
Jones	\$37,067	24	10,615	96	4.56 %	\$0.8000 /\$0.7051	2006
Lee	\$32,251	63	59,073	47	2.15 %	\$0.7500 /\$0.7362	2007
Lenoir	\$35,990	32	59,546	45	0.28 %	\$0.8000 /\$0.8668	2009
Lincoln	\$36,973	25	79,512	35	1.59 %	\$0.5980 /\$0.6243	2011
Macon	\$32,542	59	33,939	69	0.04 %	\$0.2790 /\$0.3358	2007
Madison	\$29,928	82	21,092	81	0.69 %	\$0.5200 /\$0.5186	2012
Martin	\$33,635	46	24,139	77	-1.33 %	\$0.6700 /\$0.6770	2009
McDowell	\$28,459	93	45,269	59	0.71 %	\$0.5500 /\$0.5205	2011
Mecklenburg	\$49,109	3	962,593	1	4.72 %	\$0.7922 /\$0.7934	2011
Mitchell	\$28,583	92	15,397	87	-1.16 %	\$0.4000 /\$0.4180	2009
Montgomery	\$30,966	75	27,828	71	1.10 %	\$0.5700 /\$0.5454	2012
Moore	\$40,758	14	90,414	31	2.49 %	\$0.4650 /\$0.4659	2007
Nash	\$36,543	27	95,728	29	-0.14 %	\$0.6700 /\$0.6658	2009
New Hanover	\$38,846	20	209,846	8	3.63 %	\$0.5540 /\$0.5341	2012
Northampton	\$33,308	49	21,521	79	-2.40 %	\$0.9200 /\$0.9551	2011
Onslow	\$45,041	6	190,187	11	4.90 %	\$0.5850 /\$0.5907	2010
Orange	\$52,339	2	138,330	20	3.45 %	\$0.8580 /\$0.9022	2009
Pamlico	\$40,791	13	13,208	91	0.71 %	\$0.6250 /\$0.6080	2012
Pasquotank	\$31,090	74	40,179	62	-0.27 %	\$0.6200 /\$0.6664	2006
Pender	\$32,379	61	54,259	52	4.00 %	\$0.5120 /\$0.5193	2011
Perquimans	\$33,895	41	13,692	90	1.77 %	\$0.4400 /\$0.5588	2008
Person	\$31,428	72	39,394	63	-0.17 %	\$0.7000 /\$0.6994	2005
Pitt	\$36,153	31	172,569	14	2.66 %	\$0.6800 /\$0.6790	2012
Polk	\$41,372	11	20,422	84	-0.58 %	\$0.5200 /\$0.5213	2009
Randolph	\$31,802	69	142,471	19	0.53 %	\$0.5860 /\$0.6159	2007
Richmond	\$29,159	89	46,398	57	-0.39 %	\$0.8100 /\$0.8362	2008
Robeson	\$26,899	98	134,822	22	0.44 %	\$0.7700 /\$0.7546	2010
Rockingham	\$32,788	55	92,977	30	-0.73 %	\$0.6960 /\$0.7220	2011
Rowan	\$31,210	73	138,252	21	-0.09 %	\$0.6225 /\$0.6057	2011
Rutherford	\$28,283	94	68,032	39	0.38 %	\$0.6070 /\$0.6096	2012
Sampson	\$33,509	48	64,121	41	1.18 %	\$0.7850 /\$0.7989	2011
Scotland	\$30,140	81	36,387	66	-1.08 %	\$1.0300 /\$1.1223	2011
Stanly	\$32,948	52	60,636	43	0.19 %	\$0.6700 /\$0.6336	2005
Stokes	\$32,889	53	47,026	56	-0.76 %	\$0.6400 /\$0.6784	2009
Surry	\$32,411	60	73,754	36	0.21 %	\$0.5820 /\$0.5805	2012
Swain	\$29,914	83	14,393	89	3.00 %	\$0.3300 /\$0.3186	2005
Transylvania	\$32,605	58	33,189	70	0.36 %	\$0.3949 /\$0.3947	2009
Tyrrell	\$29,911	84	4,188	100	-1.93 %	\$0.6700 /\$0.7117	2009
Union	\$39,417	16	207,896	10	3.27 %	\$0.6600 /\$0.7905	2008
Vance	\$31,583	70	45,541	58	0.14 %	\$0.7820 /\$1.0234	2008
Wake	\$46,097	4	945,143	2	5.02 %	\$0.5340 /\$0.5879	2008
Warren	\$26,831	99	20,746	83	-1.26 %	\$0.6600 /\$0.6826	2009
Washington	\$32,782	56	12,920	92	-2.28 %	\$0.7900 /\$0.7912	2005
Watauga	\$31,520	71	52,472	53	1.70 %	\$0.3130 /\$0.3193	2006
Wayne	\$33,815	43	124,341	23	1.39 %	\$0.7025 /\$0.7040	2011
Wilkes	\$34,509	38	69,625	37	0.35 %	\$0.6500 /\$0.6510	2007
Wilson	\$35,972	33	82,020	34	0.96 %	\$0.7300 /\$0.7858	2008
Yadkin	\$33,610	47	38,204	64	-0.51 %	\$0.6900 /\$0.7725	2009
Yancey	\$28,221	95	17,857	85	0.23 %	\$0.4500 /\$0.4664	2008

Note: Data for Fiscal Year 2013

2013 Combined County & Municipal Revenues by Municipality

MUNICIPALITIES WITH POPULATIONS GREATER THAN 25,000 (36 MUNICIPALITIES, 33 RANKED)

MUNICIPALITY	COUNTY	LOCAL REVENUES PER CAPITA	2013 RANK	2012 RANK	PROPERTY TAX BURDEN PER CAPITA	2013 RANK	2012 RANK	SALES TAX BURDEN PER CAPITA	2013 RANK	2012 RANK
HIGHER BURDEN — UPPER QUARTILE										
Charlotte	Mecklenburg	\$2,388.06	1	1	\$1,491.11	2	3	\$406.00	3	1
Mooreville	Iredell	\$2,386.41	2	2	\$1,549.44	1	2	\$339.72	7	6
Wilmington	New Hanover	\$2,242.15	3	4	\$1,267.19	10	10	\$414.92	1	2
Durham	Durham	\$2,199.02	4	6	\$1,420.73	4	5	\$347.20	5	8
Monroe	Union	\$2,167.90	5	5	\$1,365.57	5	7	\$241.37	29	34
Asheville	Buncombe	\$2,131.27	6	7	\$1,243.39	14	15	\$406.31	2	3
Wilson	Wilson	\$1,991.30	7	15	\$1,030.69	24	26	\$282.51	22	28
Cary	Wake ^a	\$1,984.17	8	9	\$1,214.04	15	17	\$297.93	17	20

AVERAGE BURDEN — SECOND AND THIRD QUARTILES

Cornelius	Mecklenburg	\$1,945.42	9	8	\$1,425.27	3	4	\$307.56	15	13
Raleigh	Wake ^a	\$1,937.31	10	16	\$1,182.03	16	18	\$299.40	16	18
Huntersville	Mecklenburg	\$1,934.27	11	14	\$1,299.14	8	9	\$289.48	21	21
Wake Forest	Wake	\$1,920.84	12	20	\$1,345.89	6	8	\$295.61	20	22
Salisbury	Rowan	\$1,913.96	13	13	\$1,081.92	22	24	\$260.52	27	30
Hickory	Catawba	\$1,900.50	14	18	\$1,161.54	19	20	\$347.29	4	4
Greensboro	Guilford	\$1,885.97	15	17	\$1,263.40	12	14	\$277.85	23	24
Matthews	Mecklenburg	\$1,878.39	16	12	\$1,331.68	7	6	\$296.49	18	17
Concord	Cabarrus	\$1,845.13	17	21	\$1,264.76	11	12	\$339.29	8	12
Winston-Salem	Forsyth	\$1,792.81	18	22	\$1,129.60	20	22	\$275.66	25	25
Garner	Wake	\$1,790.17	19	19	\$1,268.16	9	13	\$296.45	19	19
Holly Springs	Wake	\$1,782.77	20	11	\$1,259.89	13	16	\$129.31	33	7
Kannapolis	Cabarrus ^a	\$1,758.41	21	24	\$1,171.36	17	21	\$344.05	6	14
Apex	Wake	\$1,743.42	22	23	\$1,162.79	18	19	\$275.68	24	29
Gastonia	Gaston	\$1,650.05	23	26	\$1,047.26	23	25	\$251.88	28	31
Sanford	Lee	\$1,642.89	24	25	\$1,082.69	21	23	\$335.88	9	5
Burlington	Alamance	\$1,627.15	25	28	\$966.41	25	28	\$319.14	12	11

LOWER BURDEN — LOWER QUARTILE

New Bern	Craven	\$1,569.66	26	29	\$898.75	28	30	\$310.51	13	15
Goldsboro	Wayne	\$1,536.71	27	30	\$871.52	30	33	\$322.57	11	10
Greenville	Pitt	\$1,430.46	28	31	\$796.03	32	34	\$309.73	14	16
Asheboro	Randolph	\$1,416.79	29	32	\$957.86	27	27	\$238.70	30	33
Fayetteville	Cumberland	\$1,352.65	30	33	\$842.16	31	35	\$273.73	26	27
Indian Trail	Union	\$1,298.09	31	34	\$963.85	26	29	\$169.01	32	36
Thomasville	Davidson	\$1,289.91	32	35	\$889.89	29	32	\$231.73	31	35
Jacksonville	Onslow	\$1,268.23	33	36	\$666.82	33	36	\$323.99	10	9

NOT RANKED (INCOMPLETE DATA)

Chapel Hill ^b	Orange ^a	—	—	3	—	—	1	—	—	23
High Point ^b	Guilford ^a	—	—	10	—	—	11	—	—	26
Rocky Mount ^d	Nash ^a	—	—	27	—	—	31	—	—	32

MUNICIPALITIES WITH POPULATIONS OF 5,000–24,999 (94 MUNICIPALITIES, 83 RANKED)

HIGHER BURDEN — UPPER QUARTILE

Kill Devil Hills	Dare	\$4,231.08	1	1	\$2,451.86	1	1	\$713.30	1	1
Carolina Beach ^e	New Hanover	\$3,456.16	2	—	\$1,460.82	7	—	\$499.17	2	—
Oak Island ^e	Brunswick	\$3,146.62	3	—	\$1,958.10	2	—	\$362.72	10	—
Pineville	Mecklenburg	\$2,689.92	4	2	\$1,592.76	5	3	\$362.55	11	13
Hillsborough	Orange	\$2,492.46	5	3	\$1,838.91	3	2	\$318.40	21	45
Morehead City	Carteret	\$2,229.24	6	4	\$1,390.12	9	6	\$420.29	4	7
Carrboro	Orange	\$2,220.88	7	5	\$1,605.79	4	4	\$317.98	24	44
Waynesville	Haywood	\$2,158.76	8	10	\$1,214.22	16	15	\$411.61	5	5
Davidson	Mecklenburg	\$2,156.77	9	6	\$1,463.29	6	5	\$326.51	16	18
Brevard	Transylvania	\$2,127.38	10	9	\$1,371.72	10	8	\$289.98	38	41
Morrisville	Wake	\$2,039.06	11	11	\$1,395.30	8	7	\$296.18	35	36

MUNICIPALITY	COUNTY	LOCAL REVENUES PER CAPITA	2013 RANK	2012 RANK	PROPERTY TAX BURDEN PER CAPITA	2013 RANK	2012 RANK	SALES TAX BURDEN PER CAPITA	2013 RANK	2012 RANK
Leland	Brunswick	\$1,978.36	12	20	\$1,160.20	22	21	\$353.32	13	14
Southern Pines	Moore	\$1,963.88	13	12	\$1,328.60	11	9	\$318.29	23	23
Statesville	Iredell	\$1,941.05	14	15	\$1,153.75	23	29	\$378.45	8	8
Clayton	Johnston	\$1,935.71	15	19	\$1,135.31	27	27	\$309.06	30	26
Mount Airy	Surry	\$1,882.77	16	13	\$1,064.36	35	35	\$440.86	3	2
Black Mountain	Buncombe	\$1,873.38	17	16	\$1,150.66	25	25	\$374.48	9	17
Pinehurst	Moore	\$1,840.05	18	14	\$1,310.65	12	10	\$318.37	22	24
Kinston	Lenoir	\$1,810.72	19	24	\$1,012.82	39	40	\$247.41	58	33
Hendersonville	Henderson	\$1,807.70	20	18	\$1,173.04	20	18	\$355.86	12	16
Kernersville	Forsyth	\$1,804.45	21	17	\$1,214.22	15	13	\$303.51	31	25

AVERAGE BURDEN — SECOND AND THIRD QUARTILES

Morganton	Burke	\$1,797.09	22	25	\$902.20	50	46	\$298.93	32	60
Siler City	Chatham	\$1,771.21	23	21	\$1,199.32	17	14	\$315.87	26	19
Aberdeen	Moore	\$1,759.35	24	23	\$1,146.35	26	22	\$313.37	28	28
Conover	Catawba	\$1,750.45	25	35	\$1,093.25	32	32	\$379.98	7	6
Knightdale	Wake	\$1,749.66	26	29	\$1,151.84	24	19	\$273.66	46	54
Smithfield	Johnston	\$1,743.87	27	7	\$1,183.32	18	17	\$152.12	76	30
Fuquay-Varina	Wake	\$1,742.26	28	26	\$1,161.36	21	16	\$273.93	45	51
Wendell	Wake	\$1,718.12	29	31	\$1,086.94	33	31	\$296.99	34	35
Mint Hill	Mecklenburg	\$1,717.78	30	27	\$1,230.37	13	11	\$272.96	47	47
Williamston	Martin	\$1,710.80	31	30	\$1,027.68	38	38	\$337.06	15	10
Waxhaw	Union	\$1,703.07	32	33	\$1,217.04	14	12	\$236.84	59	62
Mebane	Alamance ^a	\$1,696.39	33	37	\$1,181.67	19	20	\$314.76	27	27
Mocksville	Davie	\$1,685.35	34	40	\$1,062.42	36	34	\$322.08	17	31
Boiling Spring Lakes	Brunswick	\$1,673.90	35	38	\$1,118.87	30	30	\$150.33	77	12
Newton	Catawba	\$1,668.76	36	28	\$997.38	44	43	\$403.08	6	4
Albemarle	Stanly	\$1,660.95	37	34	\$865.13	58	65	\$288.84	39	42
Belmont	Gaston	\$1,654.13	38	22	\$1,131.30	28	24	\$276.96	43	43
Lincolnton	Lincoln	\$1,650.54	39	32	\$1,080.82	34	23	\$356.42	12	11
Roanoke Rapids	Halifax	\$1,648.17	40	47	\$1,007.62	41	41	\$309.88	29	80
Elizabeth City	Pasquotank	\$1,632.71	41	36	\$896.85	51	57	\$287.53	40	38
Gibsonville	Guilford ^a	\$1,627.21	42	45	\$1,114.63	31	44	\$272.45	48	50
Oxford	Granville	\$1,626.67	43	51	\$936.84	48	53	\$251.09	57	69
Whiteville	Columbus	\$1,611.49	44	49	\$939.66	47	54	\$228.68	62	85
Selma	Johnston	\$1,593.65	45	46	\$999.91	43	42	\$264.99	53	56
Harrisburg	Cabarrus	\$1,590.16	46	44	\$1,119.06	29	28	\$280.34	42	58
Lumberton	Robeson	\$1,564.59	47	43	\$772.87	72	75	\$320.96	18	21
Nashville ^e	Nash	\$1,561.91	48	—	\$895.65	52	—	\$292.27	37	—
Mount Holly	Gaston	\$1,557.43	49	57	\$1,031.12	38	37	\$265.77	51	84
Fletcher	Henderson	\$1,553.64	50	48	\$1,072.93	35	36	\$316.83	25	48
Henderson	Vance	\$1,516.35	51	42	\$891.72	53	61	\$276.90	44	46
Eden	Rockingham	\$1,480.88	52	50	\$907.35	49	52	\$236.58	60	59
Lexington	Davidson	\$1,474.22	53	60	\$973.18	45	48	\$269.32	50	52
Shelby	Cleveland	\$1,467.62	54	53	\$947.37	46	49	\$255.53	55	57
Hamlet	Richmond	\$1,436.47	55	55	\$834.38	64	67	\$298.40	33	29
Hope Mills	Cumberland	\$1,406.29	56	56	\$858.94	61	63	\$272.00	49	49
Winterville	Pitt	\$1,405.30	57	65	\$808.50	67	69	\$171.67	73	15
Bessemer City	Gaston	\$1,390.22	58	59	\$889.38	54	51	\$208.28	65	76
Lenoir	Caldwell	\$1,386.10	59	61	\$888.89	55	60	\$260.05	54	32
Rockingham	Richmond	\$1,378.76	60	62	\$862.43	60	59	\$253.00	56	53
Stallings	Union	\$1,365.62	61	63	\$1,005.95	42	39	\$192.79	71	73
Forest City	Rutherford	\$1,342.90	62	70	\$757.69	75	82	\$217.36	64	75

LOWER BURDEN — LOWER QUARTILE

Kings Mountain	Cleveland ^a	\$1,339.69	63	66	\$864.70	59	68	\$194.33	69	70
Elon	Alamance	\$1,286.06	64	76	\$682.06	80	85	\$320.51	20	22
Marion	McDowell	\$1,269.93	65	69	\$718.80	78	83	\$292.45	36	34
Laurinburg ^e	Scotland	\$1,268.62	66	—	\$790.47	71	—	\$204.59	67	—
Graham	Alamance	\$1,263.97	67	68	\$758.97	74	78	\$320.66	19	20
Wadesboro	Anson	\$1,241.01	68	67	\$819.56	66	64	\$224.50	63	63
King	Stokes	\$1,211.17	69	72	\$883.21	56	58	\$190.76	72	72
Archdale	Randolph	\$1,173.80	70	75	\$710.27	79	81	\$236.03	61	61

MUNICIPALITY	COUNTY	LOCAL REVENUES PER CAPITA	2013 RANK	2012 RANK	PROPERTY TAX BURDEN PER CAPITA	2013 RANK	2012 RANK	SALES TAX BURDEN PER CAPITA	2013 RANK	2012 RANK
Marvin	Union	\$1,164.28	71	71	\$870.31	57	56	\$154.37	75	77
Lewisville	Forsyth	\$1,156.44	72	73	\$855.51	62	62	\$193.30	70	65
Havelock	Craven	\$1,106.54	73	79	\$663.87	81	84	\$194.63	68	66
Mills River	Henderson	\$1,102.22	74	82	\$756.99	76	79	\$205.42	66	67
Butner	Granville	\$1,097.06	75	85	\$826.66	65	76	\$93.98	83	86
Clemmons	Forsyth	\$1,094.40	76	77	\$797.92	69	73	\$148.07	78	71
Oak Ridge	Guilford	\$1,080.94	77	80	\$834.89	63	66	\$164.14	74	74
Wesley Chapel	Union	\$1,063.52	78	78	\$799.94	68	71	\$137.71	81	82
Unionville	Union	\$1,053.00	79	81	\$796.42	70	72	\$137.02	82	83
Summerfield	Guilford	\$999.68	80	84	\$769.86	73	77	\$147.00	79	78
Trinity	Randolph	\$984.86	81	83	\$553.46	83	87	\$284.05	41	40
Sawmills	Caldwell	\$955.07	82	86	\$557.12	82	86	\$265.52	52	55
Stokesdale	Guilford	\$938.80	83	87	\$726.23	77	80	\$138.02	80	81

NOT RANKED (INCOMPLETE DATA)

Boone ^b	Watauga	—	—	39	—	—	47	—	—	3
Cherryville ^b	Gaston	—	—	54	—	—	50	—	—	68
Clinton ^d	Sampson	—	—	—	—	—	—	—	—	—
Dunn ^d	Harnett	—	—	52	—	—	55	—	—	64
Reidsville ^b	Rockingham	—	—	41	—	—	33	—	—	39
Roxboro ^c	Person	—	—	—	—	—	—	—	—	—
Spring Lake ^b	Cumberland	—	—	74	—	—	74	—	—	79
Tarboro ^d	Edgecombe	—	—	64	—	—	70	—	—	87
Washington ^d	Beaufort	—	—	8	—	—	26	—	—	9
Weddington ^c	Union	—	—	—	—	—	—	—	—	—
Woodfin ^b	Buncombe	—	—	58	—	—	45	—	—	37

MUNICIPALITIES WITH POPULATIONS OF 1,000–4,999 (203 MUNICIPALITIES, 176 RANKED)**HIGHER BURDEN — UPPER QUARTILE**

Nags Head	Dare	\$7,436.25	1	1	\$4,156.52	1	1	\$1,255.00	1	1
Blowing Rock	Watauga	\$4,984.63	2	6	\$3,155.08	3	2	\$529.13	11	14
Manteo	Dare	\$4,904.69	3	2	\$2,727.22	4	3	\$802.58	4	2
Wrightsville Beach	New Hanover	\$4,846.98	4	3	\$2,115.93	10	12	\$644.01	9	100
Pine Knoll Shores	Carteret	\$4,729.47	5	9	\$3,453.60	2	11	\$664.67	8	6
Atlantic Beach	Carteret	\$4,562.07	6	5	\$2,685.48	5	5	\$841.37	3	4
Southern Shores	Dare	\$4,378.83	7	7	\$2,547.17	6	7	\$742.40	5	7
Kitty Hawk	Dare	\$4,229.63	8	8	\$2,396.55	8	8	\$705.82	6	8
Biltmore Forest	Buncombe	\$3,664.84	9	11	\$2,538.02	7	6	\$884.39	2	3
Lake Lure	Rutherford	\$3,544.75	10	10	\$2,270.57	9	9	\$690.78	7	5
Emerald Isle	Carteret	\$3,104.49	11	12	\$1,912.02	13	13	\$580.18	10	9
Maggie Valley	Haywood	\$2,969.51	12	13	\$2,027.70	11	10	\$355.52	30	28
Kure Beach	New Hanover	\$2,950.13	13	14	\$1,808.01	15	15	\$523.69	12	11
Banner Elk	Avery	\$2,629.29	14	15	\$1,959.67	12	14	\$430.60	15	17
Sunset Beach ^e	Brunswick	\$2,538.64	15	—	\$1,480.55	21	—	\$150.33	157	—
Claremont ^e	Catawba	\$2,509.58	16	—	\$1,828.89	14	—	\$332.09	41	—
Maiden	Catawba	\$2,346.47	17	25	\$1,730.40	16	21	\$347.67	33	33
Shallotte	Brunswick	\$2,345.03	18	20	\$1,613.25	17	17	\$318.04	48	51
Beaufort	Carteret	\$2,278.17	19	21	\$1,462.70	23	23	\$399.13	18	22
Pilot Mountain	Surry	\$2,225.81	20	49	\$1,587.13	19	63	\$205.52	136	13
West Jefferson	Ashe	\$2,184.81	21	23	\$1,470.99	22	18	\$373.18	22	24
Zebulon	Wake	\$2,181.91	22	19	\$1,589.99	18	16	\$276.90	74	75
Wilkesboro	Wilkes	\$2,174.03	23	16	\$1,358.38	26	25	\$385.08	19	25
Weaverville	Buncombe	\$2,151.96	24	24	\$1,434.75	24	22	\$503.89	13	12
Franklin	Macon	\$2,110.58	25	27	\$1,295.44	30	30	\$361.94	24	49
Canton	Haywood	\$2,088.67	26	29	\$1,367.51	25	24	\$413.70	17	19
Tryon	Polk	\$2,088.53	27	22	\$1,516.12	20	19	\$227.00	120	115
Troutman	Iredell	\$2,073.28	28	38	\$1,251.84	34	33	\$347.96	32	41
Sylva	Jackson	\$2,041.40	29	26	\$1,274.94	31	26	\$335.74	39	44
Rolesville	Wake	\$2,037.73	30	33	\$1,264.12	33	29	\$293.57	61	64
Youngsville	Franklin	\$2,018.86	31	31	\$1,299.69	29	27	\$324.30	42	60
Ramseur	Randolph	\$2,018.03	32	115	\$900.13	88	97	\$314.53	49	79
Calabash	Brunswick	\$1,962.33	33	48	\$1,104.88	45	44	\$358.95	27	27

MUNICIPALITY	COUNTY	LOCAL REVENUES PER CAPITA	2013 RANK	2012 RANK	PROPERTY TAX BURDEN PER CAPITA	2013 RANK	2012 RANK	SALES TAX BURDEN PER CAPITA	2013 RANK	2012 RANK
Elizabethtown	Bladen	\$1,946.54	34	32	\$1,031.84	59	60	\$284.22	68	74
Pittsboro	Chatham	\$1,941.82	35	30	\$1,348.97	28	28	\$264.57	86	90
North Wilkesboro	Wilkes	\$1,937.02	36	34	\$1,108.01	43	42	\$313.20	51	20
Burnsville	Yancey	\$1,899.08	37	50	\$1,352.41	27	35	\$340.07	38	52
Navassa	Brunswick	\$1,879.71	38	59	\$1,108.99	42	49	\$320.76	45	48
Elkin	Surry	\$1,871.91	39	37	\$1,041.34	55	66	\$441.73	14	10
Carolina Shores	Brunswick	\$1,845.46	40	85	\$1,086.18	48	45	\$320.32	46	163
Carthage	Moore	\$1,823.53	41	42	\$1,174.81	37	39	\$355.56	29	32
Belville	Brunswick	\$1,822.79	42	63	\$1,033.67	56	59	\$360.96	25	30
Madison	Rockingham	\$1,812.34	43	41	\$1,273.99	32	32	\$236.71	109	110
Mount Pleasant	Cabarrus	\$1,782.97	44	44	\$1,106.12	44	41	\$313.92	50	58

AVERAGE BURDEN — SECOND AND THIRD QUARTILES

Robbins	Moore	\$1,779.47	45	73	\$994.66	64	62	\$356.88	28	164
Jamestown	Guilford	\$1,775.24	46	40	\$1,173.95	38	38	\$247.96	98	102
Swansboro	Onslow	\$1,745.83	47	47	\$966.97	74	76	\$419.89	16	16
Bermuda Run	Davie	\$1,736.77	48	35	\$985.62	68	54	\$269.63	81	98
Bryson City	Swain	\$1,693.90	49	81	\$650.18	155	171	\$359.60	26	43
St. James	Brunswick	\$1,693.04	50	51	\$1,158.25	39	40	\$150.33	157	34
Whispering Pines	Moore	\$1,684.07	51	55	\$1,176.24	36	37	\$352.96	31	37
Ahoskie	Hertford	\$1,683.31	52	62	\$1,015.74	61	89	\$332.88	40	38
Bladenboro	Bladen	\$1,682.88	53	72	\$863.04	100	106	\$220.06	126	131
Newport	Carteret	\$1,671.92	54	43	\$1,124.10	40	52	\$298.96	55	136
Garysburg	Northampton	\$1,669.85	55	106	\$1,031.88	58	74	\$83.51	176	190
Edenton	Chowan	\$1,669.04	56	39	\$1,056.91	53	57	\$111.10	174	159
Sparta	Alleghany	\$1,665.38	57	97	\$1,033.01	57	68	\$364.41	23	169
Spruce Pine	Mitchell	\$1,662.70	58	54	\$1,101.13	46	87	\$179.21	143	29
Louisburg	Franklin	\$1,656.91	59	58	\$1,075.03	51	55	\$124.03	170	179
Holly Ridge	Onslow	\$1,604.78	60	66	\$1,020.09	60	65	\$173.75	147	151
Cramerton	Gaston	\$1,603.28	61	52	\$1,110.97	41	43	\$272.04	76	83
Norlina	Warren	\$1,599.77	62	102	\$1,067.00	52	61	\$286.88	67	184
Locust ^e	Stanly	\$1,577.58	63	—	\$942.41	81	—	\$293.93	59	—
Laurel Park	Henderson	\$1,572.65	64	45	\$1,249.16	35	34	\$167.23	151	26
Creedmoor	Granville	\$1,569.04	65	64	\$1,042.40	54	64	\$200.24	140	143
Wallace	Duplin	\$1,543.35	66	65	\$823.64	109	113	\$258.02	94	56
Mayodan	Rockingham	\$1,529.45	67	83	\$975.50	71	77	\$279.15	71	70
Biscoe	Montgomery	\$1,515.25	68	114	\$987.52	66	91	\$278.48	73	186
Stoneville	Rockingham	\$1,514.35	69	74	\$952.12	80	79	\$236.16	112	111
Princeton	Johnston	\$1,513.93	70	82	\$974.72	72	75	\$256.35	97	99
Marshville	Union	\$1,503.09	71	71	\$1,081.32	50	48	\$187.83	142	145
Stanley	Gaston	\$1,500.39	72	70	\$998.55	63	67	\$222.22	124	130
Red Springs	Robeson	\$1,490.70	73	93	\$662.38	152	160	\$271.85	77	171
Spencer	Rowan	\$1,489.82	74	80	\$957.92	76	82	\$297.32	56	54
Cape Carteret	Carteret	\$1,485.32	75	61	\$1,098.09	47	50	\$201.29	138	57
Jefferson	Ashe	\$1,483.95	76	75	\$937.85	83	81	\$376.40	21	23
Beulaville	Duplin	\$1,478.29	77	107	\$774.35	127	137	\$306.67	54	104
Troy	Montgomery	\$1,473.76	78	112	\$830.27	106	132	\$279.71	70	85
Robersonville	Martin	\$1,470.66	79	67	\$887.41	94	96	\$259.16	91	76
Clyde	Haywood	\$1,469.72	80	92	\$1,003.43	62	71	\$188.84	141	146
Four Oaks	Johnston	\$1,467.10	81	116	\$956.24	78	99	\$229.97	115	121
Farmville	Pitt	\$1,464.31	82	68	\$753.99	134	126	\$343.70	36	35
East Spencer	Rowan	\$1,461.54	83	87	\$985.87	67	72	\$260.80	88	86
Long View	Catawba	\$1,454.65	84	105	\$807.43	116	125	\$378.15	20	21
Mars Hill	Madison	\$1,451.45	85	108	\$975.80	70	80	\$258.88	92	137
Broadway	Lee	\$1,444.64	86	77	\$940.00	82	78	\$324.16	43	39
Pine Level	Johnston	\$1,440.74	87	99	\$910.30	87	92	\$236.36	111	114
Mount Gilead	Montgomery	\$1,425.79	88	120	\$956.36	77	101	\$229.03	118	123
Randleman	Randolph	\$1,419.64	89	69	\$1,082.04	49	51	\$118.45	172	69
Franklinton	Franklin	\$1,414.81	90	84	\$985.38	69	69	\$124.03	170	179
Lake Waccamaw	Columbus	\$1,413.05	91	76	\$891.41	92	93	\$229.23	117	116
Rutherfordton	Rutherford	\$1,411.99	92	98	\$874.83	97	100	\$260.04	89	63
Cedar Point	Carteret	\$1,411.10	93	78	\$973.17	73	86	\$247.88	99	105
Chadbourn	Columbus	\$1,404.41	94	95	\$786.08	125	131	\$267.60	82	185

MUNICIPALITY	COUNTY	LOCAL REVENUES PER CAPITA	2013 RANK	2012 RANK	PROPERTY TAX BURDEN PER CAPITA	2013 RANK	2012 RANK	SALES TAX BURDEN PER CAPITA	2013 RANK	2012 RANK
Warsaw	Duplin	\$1,395.77	95	90	\$759.01	132	139	\$257.69	96	101
Elm City	Wilson	\$1,384.77	96	139	\$900.01	89	95	\$236.53	110	166
Valdese	Burke	\$1,380.20	97	113	\$788.48	124	112	\$293.90	60	120
Hertford	Perquimans	\$1,371.14	98	103	\$799.65	120	114	\$264.66	85	97
Haw River	Alamance	\$1,369.83	99	124	\$857.64	101	107	\$289.52	65	61
Oakboro	Stanly	\$1,365.45	100	111	\$828.93	107	121	\$247.29	102	112
Lowell	Gaston	\$1,360.57	101	110	\$917.99	85	88	\$241.57	107	108
Pembroke	Robeson	\$1,359.53	102	136	\$756.06	133	151	\$135.16	166	171
Tabor City	Columbus	\$1,351.38	103	100	\$760.09	131	136	\$229.72	116	88
Ayden	Pitt	\$1,346.61	104	91	\$675.77	150	163	\$343.45	37	36
Mount Olive	Wayne	\$1,345.13	105	121	\$766.77	129	145	\$244.53	105	103
Jonesville	Yadkin	\$1,344.57	106	94	\$881.00	95	85	\$213.00	131	138
Stanfield	Stanly	\$1,343.31	107	132	\$814.61	112	129	\$287.08	66	80
St. Pauls	Robeson	\$1,340.29	108	126	\$649.63	156	165	\$323.16	44	47
Richlands	Onslow	\$1,339.58	109	130	\$747.44	136	150	\$346.02	34	42
Rose Hill	Duplin	\$1,337.55	110	17	\$721.66	143	156	\$308.62	53	59
Denton	Davidson	\$1,334.74	111	129	\$894.75	91	98	\$270.92	79	81
Gritton	Pitt	\$1,323.95	112	145	\$658.30	153	166	\$345.50	35	40
Walnut Cove	Stokes	\$1,322.18	113	137	\$834.67	105	116	\$179.12	144	148
Yadkinville	Yadkin	\$1,317.55	114	144	\$898.54	90	94	\$234.33	113	124
Dallas	Gaston	\$1,317.25	115	101	\$838.42	104	108	\$237.52	108	66
La Grange	Lenoir	\$1,311.72	116	119	\$774.01	128	135	\$208.52	135	128
Murfreesboro	Hertford	\$1,308.49	117	117	\$805.56	117	124	\$271.11	78	77
Liberty	Randolph	\$1,305.15	118	133	\$813.63	114	122	\$291.09	63	62
Granite Quarry	Rowan	\$1,302.38	119	131	\$827.49	108	115	\$257.78	95	89
Raeford	Hoke	\$1,301.59	120	104	\$800.44	119	110	\$212.19	132	132
Wingate	Union	\$1,294.74	121	125	\$927.35	84	84	\$169.25	150	156
Landis	Rowan	\$1,289.28	122	89	\$891.18	93	102	\$138.67	164	53
Boonville	Yadkin	\$1,285.86	123	152	\$870.37	98	105	\$220.43	125	134
Taylorsville	Alexander	\$1,284.83	124	123	\$750.95	135	144	\$270.28	80	96
Lake Park	Union	\$1,281.86	125	127	\$955.80	79	73	\$175.90	145	147
Enfield	Halifax	\$1,280.63	126	134	\$760.83	130	141	\$209.44	133	139
Pinebluff	Moore	\$1,279.22	127	60	\$962.44	75	46	\$148.50	159	31
Stedman	Cumberland	\$1,254.41	128	150	\$814.12	113	123	\$280.32	69	73
Rural Hall	Forsyth	\$1,252.05	129	118	\$989.42	65	70	\$148.07	160	117
Flat Rock	Henderson	\$1,248.19	130	146	\$870.17	99	103	\$247.64	100	113
Midland	Cabarrus	\$1,247.94	131	96	\$878.01	96	90	\$246.17	104	119
Ellerbe	Richmond	\$1,241.59	132	46	\$743.27	138	149	\$263.42	87	94

LOWER BURDEN — LOWER QUARTILE

Snow Hill	Greene	\$1,232.42	133	148	\$707.65	148	179	\$99.77	175	144
Granite Falls	Caldwell	\$1,227.13	134	149	\$794.03	122	134	\$216.86	128	125
Rockwell	Rowan	\$1,221.12	135	122	\$789.71	123	130	\$296.50	57	55
Ranlo	Gaston	\$1,213.67	136	147	\$822.24	110	111	\$171.66	149	153
Lucama	Wilson	\$1,202.20	137	142	\$783.37	126	133	\$205.00	137	141
Sharpsburg	Nash	\$1,198.00	138	159	\$699.52	149	161	\$223.20	123	178
China Grove	Rowan	\$1,187.53	139	109	\$913.21	86	104	\$138.67	164	106
Wilson's Mill	Johnston	\$1,178.20	140	167	\$840.00	103	117	\$209.36	134	161
Walkertown	Forsyth	\$1,168.02	141	86	\$849.49	102	56	\$200.78	139	93
Vanceboro	Craven	\$1,166.17	142	140	\$707.65	147	154	\$214.29	129	109
Weldon	Halifax	\$1,161.55	143	28	\$652.19	154	20	\$233.08	114	167
Franklinville	Randolph	\$1,151.25	144	160	\$588.68	166	168	\$311.21	52	65
Maysville	Jones	\$1,151.25	145	153	\$794.51	121	146	\$157.85	156	181
Rowland	Robeson	\$1,151.08	146	154	\$644.08	157	167	\$135.16	166	171
Hudson	Caldwell	\$1,147.98	147	164	\$728.63	142	153	\$259.16	90	133
River Bend	Craven	\$1,117.52	148	158	\$734.90	141	148	\$219.79	127	107
Bethel	Pitt	\$1,106.92	149	151	\$674.81	151	164	\$171.67	148	154
Eastover	Cumberland	\$1,104.97	150	161	\$714.44	145	158	\$272.82	75	78
Tobaccoville	Forsyth	\$1,096.54	151	162	\$710.50	146	157	\$160.84	154	157
Boiling Springs	Cleveland	\$1,084.14	152	168	\$735.90	140	159	\$163.66	152	158
Drexel	Burke	\$1,076.01	153	170	\$604.91	162	169	\$294.66	58	129
Trent Woods	Craven	\$1,074.10	154	171	\$720.64	144	155	\$213.60	130	135
Mineral Springs	Union	\$1,069.51	155	163	\$808.47	115	118	\$139.30	162	170
Glen Alpine	Burke	\$1,066.72	156	172	\$602.14	163	173	\$293.48	62	126

MUNICIPALITY	COUNTY	LOCAL REVENUES PER CAPITA	2013 RANK	2012 RANK	PROPERTY TAX BURDEN PER CAPITA	2013 RANK	2012 RANK	SALES TAX BURDEN PER CAPITA	2013 RANK	2012 RANK
Maxton	Robeson	\$1,063.78	157	166	\$632.93	158	175	\$135.16	166	171
Fairview	Union	\$1,063.71	158	165	\$805.24	118	119	\$139.06	163	177
Brunswick	Columbus	\$1,044.71	159	157	\$598.19	165	178	\$228.73	119	87
Bayboro	Pamlico	\$1,043.50	160	169	\$818.54	111	127	\$158.72	155	160
Archer Lodge	Johnston	\$1,041.63	161	174	\$740.05	139	152	\$173.93	146	150
Fairmont	Robeson	\$1,039.47	162	173	\$627.84	159	170	\$135.16	166	171
Rhodhiss	Burke	\$1,011.82	163	176	\$617.05	161	162	\$243.38	106	155
Windsor	Bertie	\$992.65	164	178	\$507.73	174	187	\$226.11	121	127
Yanceyville	Caswell	\$991.73	165	182	\$599.99	164	177	\$163.59	153	187
Green Level ^e	Alamance	\$987.55	166	—	\$554.93	168	—	\$290.49	64	—
Pleasant Garden	Guilford	\$977.09	167	177	\$746.07	137	143	\$142.93	161	165
Badin	Stanly	\$972.23	168	155	\$627.17	160	174	\$116.11	173	71
Wentworth	Rockingham	\$962.74	169	179	\$548.95	170	182	\$279.08	72	67
Hildebran	Burke	\$962.57	170	181	\$552.33	169	176	\$247.44	101	152
Rutherford College	Burke	\$919.78	171	184	\$515.85	173	181	\$246.35	103	149
Polkton	Anson	\$918.42	172	180	\$556.18	167	180	\$225.18	122	118
Red Oak	Nash	\$901.39	173	183	\$518.26	172	185	\$266.19	83	82
Swepsonville	Alamance	\$885.70	174	185	\$450.23	176	190	\$318.46	47	46
Wallburg	Davidson	\$880.67	175	186	\$528.94	171	183	\$265.65	84	84
Gamewell	Caldwell	\$825.74	176	187	\$472.49	175	188	\$258.40	93	95

NOT RANKED (INCOMPLETE DATA)

Andrews ^{c,d}	Cherokee	—	—	—	—	—	—	—	—	—
Angier ^d	Harnett	—	—	135	—	—	109	—	—	140
Belhaven ^d	Beaufort	—	—	36	—	—	58	—	—	45
Benson ^b	Johnston	—	—	53	—	—	47	—	—	50
Burgaw ^d	Pender	—	—	57	—	—	53	—	—	68
Cajah's Mountain ^b	Caldwell	—	—	188	—	—	188	—	—	92
Coats ^d	Harnett	—	—	156	—	—	147	—	—	182
Connelly Springs ^c	Burke	—	—	—	—	—	—	—	—	—
Dobson ^b	Surry	—	—	79	—	—	128	—	—	18
Erwin ^d	Harnett	—	—	143	—	—	138	—	—	142
Fremont ^b	Wayne	—	—	138	—	—	142	—	—	91
Gaston ^c	Northampton	—	—	—	—	—	—	—	—	—
Hemby Bridge ^c	Union	—	—	—	—	—	—	—	—	—
Kenly ^b	Johnston	—	—	56	—	—	36	—	—	161
Lillington ^d	Harnett	—	—	128	—	—	83	—	—	182
Midway ^b	Davidson	—	—	189	—	—	184	—	—	122
Murphy ^d	Cherokee	—	—	18	—	—	31	—	—	15
Norwood ^c	Stanly	—	—	—	—	—	—	—	—	—
Pinetops ^b	Edgecombe	—	—	175	—	—	172	—	—	188
Plymouth ^c	Washington	—	—	—	—	—	—	—	—	—
Princeville ^{c,d}	Edgecombe	—	—	190	—	—	186	—	—	188
Roseboro ^{c,d}	Sampson	—	—	—	—	—	—	—	—	—
Scotland Neck ^b	Halifax	—	—	88	—	—	120	—	—	167
Southport ^c	Brunswick	—	—	—	—	—	—	—	—	—
Spindale ^b	Rutherford	—	—	141	—	—	140	—	—	72
Spring Hope ^c	Nash	—	—	—	—	—	—	—	—	—
Surf City ^d	Pender	—	—	4	—	—	4	—	—	176

MUNICIPALITIES WITH POPULATIONS UNDER 1,000 (220 MUNICIPALITIES, 179 RANKED)

HIGHER BURDEN — UPPER QUARTILE

Bald Head Island	Brunswick	\$57,880.82	1	1	\$49,592.73	1	1	\$362.42	19	15
Indian Beach	Carteret	\$16,805.95	2	3	\$12,728.95	2	3	\$3,587.06	1	1
Duck	Dare	\$15,701.84	3	2	\$8,672.05	4	4	\$2,611.17	2	2
Beech Mountain	Watauga	\$15,353.30	4	4	\$12,489.05	3	2	\$371.54	18	13
Ocean Isle Beach	Brunswick	\$11,499.11	5	5	\$4,859.70	5	7	\$361.47	20	18
Holden Beach	Brunswick	\$8,468.75	6	6	\$4,051.41	7	9	\$322.68	30	29
Highlands	Macon	\$7,896.83	7	9	\$3,661.58	8	10	\$1,121.52	4	4
Seven Devils	Watauga	\$6,234.34	8	10	\$4,686.88	6	8	\$463.34	8	11
North Topsail Beach	Onslow	\$6,117.97	9	11	\$3,071.29	9	11	\$1,151.27	3	3
Caswell Beach	Brunswick	\$3,752.64	10	12	\$2,330.60	10	12	\$322.04	31	33
Santeetlah	Graham	\$3,467.71	11	14	\$2,293.66	11	13	\$738.06	5	153

MUNICIPALITY	COUNTY	LOCAL REVENUES PER CAPITA	2013 RANK	2012 RANK	PROPERTY TAX BURDEN PER CAPITA	2013 RANK	2012 RANK	SALES TAX BURDEN PER CAPITA	2013 RANK	2012 RANK
Robbinsville	Graham	\$3,282.03	12	34	\$1,081.41	39	41	\$377.48	16	21
Montreat	Buncombe	\$3,092.90	13	13	\$1,997.02	12	14	\$694.23	6	5
White Lake	Bladen	\$2,657.02	14	16	\$1,423.31	15	16	\$415.92	13	171
Saluda	Polk	\$2,338.35	15	17	\$1,636.87	13	15	\$284.84	49	49
Warrenton	Warren	\$2,199.94	16	21	\$1,391.68	16	18	\$286.15	47	88
Severn	Northampton	\$2,096.94	17	29	\$1,349.83	18	22	\$232.92	79	191
Newland	Avery	\$2,088.83	18	20	\$1,434.20	14	17	\$432.61	11	10
Catawba	Catawba	\$2,057.51	19	23	\$1,192.23	26	23	\$381.30	14	14
Bridgeton	Craven	\$2,002.34	20	41	\$1,377.47	17	44	\$440.43	9	7
Bunn	Franklin	\$1,881.66	21	36	\$1,093.89	35	34	\$124.03	160	176
Columbus	Polk	\$1,833.91	22	25	\$1,272.66	20	20	\$285.13	48	52
Chimney Rock	Rutherford	\$1,810.59	23	24	\$874.02	68	61	\$376.55	17	22
Sandy Creek	Brunswick	\$1,810.13	24	43	\$1,117.25	34	29	\$324.58	28	31
Foxfire	Moore	\$1,764.56	25	30	\$1,288.00	19	21	\$315.84	35	43
Walnut Creek	Wayne	\$1,763.25	26	22	\$1,227.39	23	25	\$378.80	15	12
Crossnore	Avery	\$1,757.96	27	28	\$1,223.38	24	35	\$434.57	10	8
Grandfather Village	Avery	\$1,752.34	28	37	\$1,043.28	43	59	\$482.57	7	6
Elk Park	Avery	\$1,750.31	29	35	\$1,198.45	25	28	\$432.03	12	9
Oriental	Pamlico	\$1,702.99	30	27	\$1,242.59	22	26	\$272.94	58	69
Rich Square	Northampton	\$1,700.18	31	65	\$1,178.84	28	31	\$233.79	77	191
Cameron	Moore	\$1,693.22	32	39	\$1,048.30	41	42	\$358.51	21	23
Dillsboro	Jackson	\$1,691.48	33	26	\$1,269.54	21	19	\$204.72	98	17
Taylortown	Moore	\$1,688.87	34	52	\$1,148.60	30	27	\$357.23	22	147
Jackson	Northampton	\$1,648.09	35	51	\$1,189.05	27	33	\$180.42	104	139
Vass	Moore	\$1,628.76	36	44	\$1,091.65	36	37	\$323.18	29	36
Goldston	Chatham	\$1,620.67	37	48	\$1,121.34	33	38	\$317.48	34	60
Pink Hill	Lenoir	\$1,573.82	38	47	\$921.77	60	64	\$238.65	73	81
Brookford	Catawba	\$1,573.26	39	32	\$952.72	53	54	\$348.67	24	20
McAdenville	Gaston	\$1,567.99	40	49	\$1,127.56	32	30	\$272.73	59	66
Candor	Montgomery	\$1,559.23	41	66	\$1,089.25	37	56	\$261.85	62	71
Conway	Northampton	\$1,551.86	42	55	\$1,139.96	31	39	\$83.51	174	144
Clarkton	Bladen	\$1,548.51	43	40	\$948.86	54	57	\$257.20	64	70
Cleveland	Rowan	\$1,533.09	44	45	\$1,047.80	42	36	\$296.79	41	45
Columbia	Tyrrell	\$1,528.37	45	33	\$1,172.10	29	24	\$212.06	95	98

AVERAGE BURDEN — SECOND AND THIRD QUANTILES

Varnamtown	Brunswick	\$1,523.10	46	58	\$1,011.54	47	48	\$150.33	131	32
Bolivia	Brunswick	\$1,520.08	47	84	\$1,007.96	48	47	\$150.33	131	143
Bakersville	Mitchell	\$1,517.25	48	50	\$1,012.61	46	52	\$273.85	57	53
Macon	Warren	\$1,512.27	49	54	\$992.07	50	62	\$279.71	53	59
Marshall	Madison	\$1,499.97	50	57	\$1,035.28	44	60	\$268.39	60	73
Eureka	Wayne	\$1,483.39	51	—	\$816.89	83	—	\$277.58	55	—
Lasker	Northampton	\$1,480.93	52	110	\$939.83	56	74	\$232.86	80	189
Saratoga	Wilson	\$1,466.46	53	71	\$940.42	55	79	\$226.52	86	93
Woodland	Northampton	\$1,463.72	54	42	\$1,056.41	40	55	\$83.51	174	189
Love Valley	Iredell	\$1,462.46	55	56	\$911.47	63	78	\$342.93	25	26
Dublin	Bladen	\$1,453.67	56	46	\$836.09	78	91	\$127.39	159	95
Bethania	Forsyth	\$1,449.32	57	61	\$1,001.32	49	53	\$246.72	71	75
Hayesville	Clay	\$1,444.55	58	53	\$1,086.64	38	40	\$153.49	129	76
Littleton	Halifax	\$1,431.87	59	62	\$892.98	65	70	\$237.51	74	85
Micro	Johnston	\$1,427.46	60	60	\$908.55	64	68	\$235.26	76	82
Aulander	Bertie	\$1,386.30	61	135	\$728.35	109	129	\$80.65	176	186
Faison	Duplin	\$1,385.49	62	68	\$748.43	101	105	\$307.49	37	48
Fair Bluff	Columbus	\$1,383.37	63	76	\$829.43	81	95	\$229.11	84	87
Cooleemee	Davie	\$1,378.00	64	83	\$806.46	86	90	\$280.39	52	74
Halifax	Halifax	\$1,370.97	65	72	\$834.67	79	85	\$137.42	148	147
Star	Montgomery	\$1,368.00	66	94	\$875.66	66	96	\$275.54	56	67
Old Fort	McDowell	\$1,353.75	67	81	\$845.65	76	87	\$302.87	40	40
Stantonsburg	Wilson	\$1,353.09	68	74	\$833.33	80	83	\$218.05	92	96
Lilesville	Anson	\$1,348.56	69	70	\$970.82	52	50	\$179.12	107	111
Cofield	Hertford	\$1,336.38	70	123	\$869.97	71	97	\$278.07	54	127
Teachey	Duplin	\$1,333.16	71	79	\$725.03	111	115	\$304.27	38	42
Faith	Rowan	\$1,326.67	72	80	\$872.36	70	76	\$296.39	42	44
Stem	Granville	\$1,323.35	73	145	\$912.60	62	77	\$247.15	70	184

MUNICIPALITY	COUNTY	LOCAL	2013	2012	PROPERTY	2013	2012	SALES	2013	2012
		REVENUES PER CAPITA			TAX BURDEN PER CAPITA			TAX BURDEN PER CAPITA		
Forest Hills ^e	Jackson	\$1,319.64	74	—	\$936.85	57	—	\$204.72	98	—
Jamesville	Martin	\$1,317.93	75	87	\$826.61	82	89	\$250.91	69	61
Winfall	Perquimans	\$1,310.33	76	77	\$983.24	51	46	\$96.00	172	183
Tar Heel	Bladen	\$1,303.03	77	86	\$732.94	107	121	\$177.89	108	115
Ronda	Wilkes	\$1,293.54	78	102	\$718.60	114	125	\$331.31	27	27
Magnolia	Duplin	\$1,292.57	79	100	\$639.00	134	145	\$303.42	39	78
New London	Stanly	\$1,284.90	80	127	\$774.36	92	104	\$289.75	43	179
East Bend	Yadkin	\$1,283.49	81	106	\$921.61	61	66	\$236.19	75	102
Bear Grass	Martin	\$1,278.11	82	59	\$744.03	102	109	\$231.77	81	79
Colerain	Bertie	\$1,272.40	83	18	\$766.57	94	128	\$80.65	176	186
Webster	Jackson	\$1,271.08	84	89	\$868.42	72	72	\$204.72	98	84
Oak City	Martin	\$1,265.74	85	105	\$765.44	95	102	\$239.35	72	116
Roper	Washington	\$1,256.22	86	101	\$740.86	104	120	\$224.65	87	90
Fountain	Pitt	\$1,239.72	87	91	\$715.99	115	110	\$309.58	36	35
Harmony	Iredell	\$1,238.06	88	92	\$720.20	113	124	\$348.67	23	25
Minnesott Beach	Pamlico	\$1,232.79	89	99	\$1,031.56	45	49	\$142.02	137	160
Hookerton	Greene	\$1,229.43	90	114	\$577.72	153	171	\$175.30	109	118
Black Creek ^e	Wilson	\$1,229.03	91	—	\$814.43	85	—	\$145.16	135	—
Wagram	Scotland	\$1,227.32	92	129	\$815.11	84	99	\$231.50	82	131
Pikeville	Wayne	\$1,222.77	93	85	\$842.21	77	84	\$140.97	143	146
Misenheimer	Stanly	\$1,218.50	94	73	\$548.96	161	174	\$116.11	165	50
Hot Springs	Madison	\$1,215.53	95	88	\$874.05	67	81	\$102.41	170	64
Grimesland	Pitt	\$1,206.24	96	38	\$608.76	145	154	\$171.67	115	120
Hamilton ^e	Martin	\$1,195.03	97	—	\$736.97	106	—	\$232.97	78	—
Winton	Hertford	\$1,193.11	98	116	\$774.43	91	107	\$159.28	124	127
High Shoals ^e	Gaston	\$1,191.64	99	—	\$802.84	87	—	\$179.58	105	—
Sedalia	Guilford	\$1,189.63	100	113	\$931.44	59	65	\$183.58	103	113
Godwin ^e	Cumberland	\$1,184.03	101	—	\$740.41	105	—	\$139.37	144	—
Peletier	Carteret	\$1,177.65	102	107	\$860.01	73	88	\$221.40	89	97
Bogue	Carteret	\$1,166.87	103	108	\$853.51	75	92	\$219.33	91	99
Stovall	Granville	\$1,162.72	104	125	\$753.23	98	119	\$201.54	102	107
Linden	Cumberland	\$1,158.37	105	120	\$671.09	124	143	\$286.72	46	54
Mesic	Pamlico	\$1,151.92	106	115	\$873.45	69	82	\$142.02	137	122
Calypso	Duplin	\$1,149.76	107	142	\$601.15	147	161	\$253.12	65	170
Stonewall	Pamlico	\$1,149.59	108	141	\$853.65	74	86	\$142.02	137	160
Pollocksville	Jones	\$1,149.29	109	122	\$782.52	90	122	\$163.43	120	140
Bolton	Columbus	\$1,143.39	110	112	\$664.22	127	138	\$266.26	61	68
Hobgood	Halifax	\$1,140.02	111	96	\$720.87	112	114	\$137.42	148	147
Everetts	Martin	\$1,138.43	112	117	\$713.32	116	118	\$219.96	90	86
Gibson	Scotland	\$1,135.33	113	131	\$802.48	88	101	\$155.43	127	131
Falkland	Pitt	\$1,135.21	114	118	\$639.73	133	136	\$342.54	26	24
Creswell	Washington	\$1,133.88	115	138	\$725.13	110	132	\$229.94	83	101
Vandemere	Pamlico	\$1,131.55	116	109	\$935.59	58	69	\$142.02	137	160
Walstonburg	Greene	\$1,122.23	117	130	\$655.16	128	152	\$164.68	119	126
Bostic	Rutherford	\$1,118.79	118	98	\$613.37	144	94	\$203.17	101	104
Wade	Cumberland	\$1,103.98	119	126	\$703.04	118	131	\$284.22	50	55
Lansing	Ashe	\$1,093.73	120	132	\$758.99	96	111	\$160.45	123	129
Harrellsville	Hertford	\$1,080.83	121	119	\$732.30	108	123	\$159.28	124	80
Simpson	Pitt	\$1,079.11	122	128	\$687.80	120	112	\$171.67	115	120
East Arcadia	Bladen	\$1,072.59	123	133	\$675.62	123	139	\$149.84	133	138
Seven Springs	Wayne	\$1,067.05	124	124	\$668.41	126	127	\$217.35	93	91
Ruth	Rutherford	\$1,055.34	125	151	\$670.75	125	141	\$207.88	96	89
Alamance	Alamance	\$1,053.18	126	139	\$632.59	136	149	\$287.48	45	56
Lumber Bridge	Robeson	\$1,048.23	127	148	\$572.48	155	165	\$319.97	32	30
Parkton	Robeson	\$1,035.11	128	150	\$625.01	140	148	\$135.16	150	153
Como	Hertford	\$1,031.41	129	149	\$694.17	119	133	\$217.00	94	94
Sandyfield	Columbus	\$1,028.91	130	121	\$651.97	129	140	\$228.90	85	62
Hoffman	Richmond	\$1,016.70	131	147	\$608.52	146	158	\$252.16	66	72
Trenton	Jones	\$1,007.05	132	146	\$754.37	97	130	\$93.04	173	182
Dobbins Heights	Richmond	\$1,001.56	133	134	\$622.87	141	142	\$251.81	67	41
Peachland	Anson	\$1,000.57	134	144	\$645.18	130	134	\$179.48	106	105

MUNICIPALITY	COUNTY	LOCAL REVENUES PER CAPITA	2013 RANK	2012 RANK	PROPERTY TAX BURDEN PER CAPITA	2013 RANK	2012 RANK	SALES TAX BURDEN PER CAPITA	2013 RANK	2012 RANK
LOWER BURDEN — LOWER QUARTILE										
Hassell	Martin	\$998.19	135	153	\$619.39	143	147	\$160.84	121	116
Whitsett	Guilford	\$998.18	136	156	\$770.79	93	103	\$147.74	134	144
Cerro Gordo	Columbus	\$992.63	138	143	\$589.65	149	163	\$108.94	169	180
Lewiston Woodville	Bertie	\$992.37	139	95	\$681.11	122	150	\$80.65	176	186
Momeyer	Nash	\$991.50	140	152	\$586.64	151	164	\$289.70	44	38
Ossipee	Alamance	\$987.64	141	157	\$528.71	168	180	\$318.21	33	34
Kingstown	Cleveland	\$983.28	142	161	\$683.68	121	135	\$157.86	126	133
Danbury ^e	Stokes	\$978.42	143	—	\$703.73	117	—	\$168.51	118	—
Dover ^e	Craven	\$970.42	144	—	\$573.49	154	—	\$173.79	113	—
Grantsboro	Pamlico	\$966.95	145	158	\$785.56	89	108	\$142.02	137	160
Middleburg	Vance	\$966.68	146	154	\$626.22	139	137	\$204.73	97	139
Alliance	Pamlico	\$958.58	147	159	\$752.29	100	117	\$142.02	137	160
Waco	Cleveland	\$938.59	148	173	\$640.64	132	160	\$139.04	146	152
Arapahoe	Pamlico	\$935.32	149	165	\$752.38	99	116	\$143.60	136	160
Ellenboro	Rutherford	\$934.39	150	172	\$569.30	156	169	\$169.09	117	112
Cedar Rock	Caldwell	\$934.19	151	168	\$741.53	103	113	\$98.49	171	181
Roxobel	Bertie	\$929.63	152	169	\$559.35	160	181	\$174.45	111	119
Norman	Richmond	\$918.06	153	167	\$538.16	165	172	\$251.49	68	77
Falcon	Cumberland	\$916.92	154	140	\$622.67	142	155	\$139.37	144	51
Boardman	Columbus	\$906.17	155	155	\$543.26	164	173	\$224.56	88	65
Staley	Randolph	\$906.15	156	170	\$536.64	166	178	\$282.94	51	57
Lattimore	Cleveland	\$896.70	157	174	\$637.96	135	159	\$134.62	157	166
Dortches	Nash	\$893.56	158	171	\$518.26	172	182	\$261.00	63	63
Earl	Cleveland	\$889.52	159	175	\$628.15	138	162	\$138.15	147	149
Greenevers	Duplin	\$881.72	160	136	\$548.02	162	170	\$129.08	158	46
Powellsville	Bertie	\$872.71	161	181	\$524.30	170	187	\$174.40	112	124
Kelford	Bertie	\$856.99	162	177	\$546.70	163	184	\$174.75	110	123
Polkville	Cleveland	\$851.08	163	176	\$588.30	150	167	\$123.59	161	171
Ansonville ^e	Anson	\$848.56	164	—	\$628.72	137	—	\$80.36	179	—
East Laurinburg	Scotland	\$998.10	137	163	\$641.70	131	153	\$155.43	127	114
Fallston	Cleveland	\$845.48	165	178	\$599.33	148	166	\$123.40	162	172
Askewville	Bertie	\$835.83	166	182	\$527.19	169	186	\$173.53	114	125
Casar	Cleveland	\$832.17	167	180	\$585.63	152	168	\$121.75	163	173
Kittrell	Vance	\$817.14	168	185	\$530.59	167	183	\$160.53	122	130
Cove City	Craven	\$814.24	169	183	\$524.20	171	179	\$151.12	130	141
Patterson Springs	Cleveland	\$812.12	170	179	\$564.20	157	175	\$113.50	166	176
Belwood	Cleveland	\$809.63	171	184	\$564.20	157	175	\$113.50	166	176
Mooresboro	Cleveland	\$805.40	172	186	\$564.20	157	175	\$113.50	166	176
Bailey	Nash	\$753.39	173	90	\$518.26	172	73	\$121.37	164	168
Proctorville	Robeson	\$734.49	174	188	\$423.90	174	188	\$135.16	150	153
Rennert	Robeson	\$673.42	175	191	\$364.86	176	190	\$135.16	150	153
Raynham	Robeson	\$672.91	176	190	\$388.94	175	189	\$135.16	150	153
McDonald	Robeson	\$644.32	177	192	\$355.89	177	191	\$135.16	150	153
Marietta	Robeson	\$626.69	178	193	\$342.72	178	192	\$135.16	150	153
Orrum	Robeson	\$626.69	178	187	\$342.72	178	192	\$135.16	150	39

NOT RANKED (INCOMPLETE DATA)

Atkinson ^d	Pender	—	—	19	—	—	67	—	—	58
Aurora ^{c,d}	Beaufort	—	—	—	—	—	—	—	—	—
Autryville ^d	Sampson	—	—	—	—	—	—	—	—	—
Bath ^{c,d}	Beaufort	—	—	—	—	—	—	—	—	—
Castalia ^c	Nash	—	—	—	—	—	—	—	—	—
Centerville ^b	Franklin	—	—	164	—	—	146	—	—	174
Chocowinity ^d	Beaufort	—	—	15	—	—	43	—	—	134
Conetoe ^{c,d}	Edgecombe	—	—	189	—	—	185	—	—	185
Fontana Dam ^c	Graham	—	—	—	—	—	—	—	—	—
Garland ^d	Sampson	—	—	—	—	—	—	—	—	—
Gatesville ^c	Gates	—	—	—	—	—	—	—	—	—
Grover ^c	Cleveland	—	—	—	—	—	—	—	—	—
Harrells ^d	Sampson	—	—	—	—	—	—	—	—	—
Kenansville ^b	Duplin	—	—	69	—	—	98	—	—	37
Lawndale ^b	Cleveland	—	—	160	—	—	151	—	—	150

MUNICIPALITY	COUNTY	LOCAL REVENUES PER CAPITA	2013 RANK	2012 RANK	PROPERTY TAX BURDEN PER CAPITA	2013 RANK	2012 RANK	SALES TAX BURDEN PER CAPITA	2013 RANK	2012 RANK
Leggett ^d	Edgecombe	—	—	137	—	—	126	—	—	106
MacClesfield ^d	Edgecombe	—	—	111	—	—	144	—	—	108
McFarlan ^b	Anson	—	—	166	—	—	157	—	—	110
Middlesex ^b	Nash	—	—	82	—	—	80	—	—	167
Milton ^c	Caswell	—	—	—	—	—	—	—	—	—
Morven ^c	Anson	—	—	—	—	—	—	—	—	—
Newton Grove ^d	Sampson	—	—	—	—	—	—	—	—	—
Northwest ^b	Brunswick	—	—	31	—	—	32	—	—	16
Pantego ^d	Beaufort	—	—	103	—	—	71	—	—	134
Parme ^c	Martin	—	—	—	—	—	—	—	—	—
Red Cross ^c	Stanly	—	—	—	—	—	—	—	—	—
Richfield ^c	Stanly	—	—	—	—	—	—	—	—	—
Rosman ^b	Transylvania	—	—	63	—	—	63	—	—	103
Salemburg ^d	Sampson	—	—	—	—	—	—	—	—	—
Seaboard ^b	Northampton	—	—	64	—	—	58	—	—	189
Seagrove ^b	Randolph	—	—	67	—	—	45	—	—	47
Sims ^b	Wilson	—	—	78	—	—	75	—	—	92
Speed ^d	Edgecombe	—	—	162	—	—	156	—	—	109
Spencer Mountain ^c	Gaston	—	—	—	—	—	—	—	—	—
St. Helena ^d	Pender	—	—	93	—	—	100	—	—	19
Sugar Mountain ^b	Avery	—	—	7	—	—	6	—	—	100
Topsail Beach ^d	Pender	—	—	8	—	—	5	—	—	159
Turkey ^d	Sampson	—	—	—	—	—	—	—	—	—
Washington Park ^d	Beaufort	—	—	97	—	—	51	—	—	134
Watha ^d	Pender	—	—	104	—	—	106	—	—	28
Whitakers ^{b, d}	Edgecombe	—	—	75	—	—	93	—	—	83

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 2013 AFIR by July 1, 2015.
- c) Results could not be calculated; municipality did not submit FY 2013 and FY 2013 AFIRs by July 1, 2015.
- 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 2013 could not be calculated; municipality had not submitted FY 2012 AFIR by July 1, 2015.

APPENDIX C

Utilities Provided by Municipalities with Population of 5,000+

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

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

REVENUE TYPE	LINE REF.	DESCRIPTION
Property Tax	10250	Unit-wide tax levy includes current, prior, penalties and interest
	10260	Special tax districts Levy
	10270	School-tax levy if reported on "Statement of Revenues, Expenditures and Changes in Fund Balance"
Sales Tax	10330	Sales tax revenue
Total Revenues		The above plus:
	10280	Occupancy tax
	10290	Prepared food tax
	10300	Amusements licensing and permit taxes
	10310	Gross Short Term Lease and Rental Tax
	10340	Transportation taxes - license or vehicle tax
	10350	Deed Stamp Excise Tax
	10360	Real Property Transfer Tax
	10380	All other tax revenues
	10460	Hospital
	10470	Housing project
	10480	Highway and roads
	10490	Environmental
	10500	Parking revenues
	10510	Library fees
	10520	Parks & recreation revenues
	10530	Other cultural revenues
	10540	Solid Waste
	10550	Mass Transit — County Operated
	10560	Ambulance and Rescue Squad Charges
	10570	Health fees
	10580	Social services fees
	10590	Mental health fees
	10600	Public safety
	10610	Inspection fees
	10620	Rents
	10630	Royalties
	10640	Other sales and service fees
	10390	Water supply charges*
	10400	Sewer Charges*
	10430	Storm water fees
	10650	Special Assessments
	10690	1 Cent and 5 Cent Bottle Tax
	10700	Mixed Drink Surcharge
	10710	ABC Profit Distribution
	10730	Building Permits
	10720	Privilege Licenses — Occupational and Business
	10750	Other Licenses
	10740	Other Permits
	10760	Private Contributions and Donations
	10770	All other revenues not tax, intergovernmental, utilities, or sales and service

* Excluded from municipality- and county-only analyses.

About the Author

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

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