



POLICY REPORT

By The Numbers

*What Government Costs in
North Carolina Cities and Counties
FY 2008*

MICHAEL LOWREY
MARCH 2010

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Foreword

The current economic recession has contributed to the fiscal crises faced by most cities and counties in North Carolina, making this edition of *By the Numbers* (BTN) must reading for government officials and taxpayers alike. With the facts given here, county commissioners and city council members can easily compare their area's tax burden to similarly situated cities or counties. For taxpayers, BTN is a starting point for questions about taxes and spending, enabling them to hold their elected and appointed officials accountable. This year, as in previous years, policy analyst Michael Lowrey continues the meticulous data collection and reporting that make BTN an essential starting point for discussions of city and county finances in North Carolina.

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

There is no doubt that the recession has reduced local revenues. Its impact is beginning to be reflected in the period covered in this report, Fiscal Year 2008. The median county revenue per capita was down slightly from \$1,355 to \$1,331 per capita. That figure represents a significant burden for a family of four of \$5,324, especially given the high levels of state and federal taxation and the high unemployment during the current recession.

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

Dr. Michael Sanera
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Executive Summary

Counties and towns are critical levels of government in North Carolina, providing or administering many services while taking in billions of dollars of revenue. This is especially true as the state government has increasingly shifted more taxing authority to localities to make up for money kept by the state. While the importance of county and municipal government is great, obtaining comparative data is difficult. To help address this problem, *By The Numbers* provides information of 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), we 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 \$19 billion in state tax and fee revenues for Fiscal Year 2008 (from July 1, 2007 to June 30, 2008), the latest year for which data are available. This represented 6.2 percent of the personal income of the state's citizens. In addition, local governments collected an additional \$15.1 billion in property, sales, and other taxes and fees, representing another 4.9 percent of personal income. Combined, they represent a state and local tax and fee burden of 11.1 percent. Federal collections raise the total tax burden on North Carolinians to approximately 30.6 percent of personal income, on average.

FY 2008 saw the state economy weaken as the year progressed. In addition, there was significant

inflation during the first half of calendar year 2008, with prices peaking in June and July, just as the fiscal year ended. The price level as this report goes to print is lower.

Nominal (non-inflation adjusted) local government revenues were up by some \$600 million in FY 2008 as compared to the previous year. This increase came almost entirely from increased property tax receipts; sales taxes revenues were up by nearly \$100 million, and other revenues actually decreased.

Local tax and fee collections per capita stood at \$1,330.51 in the median county, compared with an inflation-adjusted \$1,355.25 the year previous. That amounts to 4.71 percent of per-capita personal income, down from 2007 when it was 4.74 percent of per-capita personal income.

In FY 2008 the median total property tax burden by county in North Carolina was 2.29 percent of personal income, or \$650 per person. The range was from \$1,919 per person in Dare County to \$345 per person in Swain County. County rates ranged from 5.41 percent of personal income in Dare County to 1.30 percent in Onslow County.

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

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

Introduction: *Local Fiscal Policy Is a Statewide Issue*

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

Calculating burdens

Local governments in North Carolina are required to file audited financial statements with the Department of State Treasurer each year. *By The Numbers* (BTN) builds upon this information, which is available online at www.nctreasurer.com/DSTHome/StateAndLocalGov/AuditingAndReporting/AFIR.htm.

BTN examines property taxes, sales taxes, and total local government collections of all taxes and fees for counties and municipalities for FY 2008, the latest year for which data are available. For each of the three categories, a revenue-per-capita figure was computed. Countywide figures were also calculated as a percentage of per-capita personal income. The specific line-item codes used for each category are listed in Appendix D (page 43).

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

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

Appendix B (page 32-41) presents combined municipal and county tax burdens. Municipalities are

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

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

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

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

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

Importantly, this means that whether a jurisdic-

tion 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 2007. To make fair comparisons, figures for earlier fiscal years have been adjusted for inflation. Readers may obtain actual collections in FY 2007 by multiplying the listing by 0.97470. For FY 2006 partial results are included; the corresponding multiplier to adjust for inflation is 0.9252.

Local tax burden down slightly

Based upon data available in March 2010, the typical resident of the median county in North Carolina paid \$1,330 in taxes and fees to county and municipal governments during FY 2008. This accounted for 4.71 percent of personal income. Collections in FY 2007 were an inflation-adjusted \$1,355 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 4.93 percent of personal income.

Unfortunately, two counties – Graham and Hoke – have not yet filed their AFIR reports and thus are not included. To make an apples-to-apples comparison, the above analysis is based upon the state’s other 98 counties. An increasing number of municipalities also have not yet filed their AFIR reports. As of February 2010, 29 of the state’s 551 cities, towns, and villages have yet to submit audited financial statements to the state as required. Complete reporting would result in a somewhat higher combined county municipal median tax burden.

Combined city/county taxes

Dare County residents paid the highest amount in taxes and fees to local government (\$4,149 per

capita). The counties of Mecklenburg (\$2,687), Brunswick (\$2,419), Currituck (\$2,398), and Durham (\$2,181) also ranked in the top five in revenue collected per capita by county and municipal governments.

Residents in the counties of Yancey (\$770), Gates (\$822), Caswell (\$859), Greene (\$877), and Jones (\$882) paid the lowest average amounts in taxes and fees to local governments.

Local Tax Burden by Fiscal Year

FISCAL YEAR	MEDIAN COUNTY	AVERAGE COUNTY	STATEWIDE AVERAGE
2006	4.71%	4.85%	5.05%
2007	4.74%	4.86%	5.08%
2008	4.71%	4.81%	4.93%

Looking at the local tax burden as a percentage of personal income yielded somewhat different results. Dare County again lead the way with county and municipal revenue accounting for 11.69 percent of per-capita personal income. Second through fifth were the counties of Brunswick (8.23 percent of per-capita personal income), Bladen (8.13 percent), Hyde (7.84 percent) and Currituck (7.41 percent).

By comparison, taxes and fees collected by local governments accounted for 2.92 percent of per-capita personal income in Onslow County. Next lowest were Jones and Alexander counties at 3.05 percent and 3.12 percent of per-capita personal income respectively. In 23 counties, total collections were at four percent of per-capita personal income or less.

Among the 33 cities with populations over 25,000, Charlotte again had the highest combined city/county tax and fee collections per capita. Mooresville, Asheville, Chapel Hill, and Wilmington were also in the top five. The lowest per-capita collections were in Jacksonville, followed by Indian Trail, Thomasville, Fayetteville, and Goldsboro.

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

COUNTY	2008 COMBINED LOCAL BURDEN	2008 RANK	2007 COMBINED LOCAL BURDEN	2007 RANK	% CHANGE 2007-2008	2006 COMBINED LOCAL BURDEN	2006 RANK
N.C. Median	\$1330.31	—	\$1,355.25	—	-2.37%	\$1,336.17	—
HIGHER BURDEN — UPPER QUARTILE							
Dare	\$4,149.40	1	\$4,283.32	1	-3.13%	\$4,488.05	1
Mecklenburg	\$2,686.99	2	\$2,890.27	2	-7.03%	\$2,827.41	2
Brunswick	\$2,418.65	3	\$2,474.98	4	-2.28%	\$2,512.10	4
Currituck	\$2,397.69	4	\$2,551.92	3	-6.04%	\$2,589.84	3
Durham	\$2,181.04	5	\$2,263.13	6	-3.63%	\$2,353.88	5
Orange	\$2,165.28	6	\$2,213.95	7	-2.20%	\$2,108.75	7
New Hanover	\$2,164.77	7	\$2,273.70	5	-4.79%	\$2,310.86	6
Hyde	\$2,140.94	8	\$2,080.53	9	2.90%	\$2,062.03	9
Bladen	\$2,116.89	9	\$2,053.45	11	3.09%	\$2,045.83	10
Guilford	\$2,007.56	10	\$2,079.15	10	-3.44%	\$2,027.52	11
Wake	\$1,961.81	11	\$2,109.58	8	-7.00%	\$2,079.16	8
Carteret	\$1,959.93	12	\$1,903.70	13	2.95%	\$1,849.28	14
Watauga	\$1,865.40	13	\$1,810.32	16	3.04%	\$1,715.69	16
Cabarrus	\$1,827.56	14	\$1,915.36	12	-4.58%	\$1,873.62	13
Forsyth	\$1,807.88	15	\$1,855.72	14	-2.58%	\$1,895.70	12
Buncombe	\$1,761.32	16	\$1,840.49	15	-4.30%	\$1,677.90	18
Wilson	\$1,695.42	17	\$1,734.24	17	-2.24%	\$1,729.03	15
Moore	\$1,666.15	18	\$1,594.96	25	4.46%	\$1,519.96	29
Iredell	\$1,593.69	19	\$1,532.61	30	3.98%	\$1,493.05	33
Transylvania	\$1,589.79	20	\$1,638.62	20	-2.98%	\$1,688.27	17
Catawba	\$1,583.62	21	\$1,561.37	27	1.43%	\$1,569.77	23
Avery	\$1,583.48	22	\$1,600.07	24	-1.04%	\$1,542.46	26
Macon	\$1,581.81	23	\$1,667.12	19	-5.12%	\$1,617.57	21
Union	\$1,574.87	24	\$1,674.64	18	-5.96%	\$1,558.74	25
AVERAGE BURDEN — SECOND AND THIRD QUARTILES							
Lee	\$1,574.47	25	\$1,587.43	26	-0.82%	\$1,591.82	22
Chatham	\$1,564.07	26	\$1,603.35	23	-2.45%	\$1,531.91	28
Gaston	\$1,543.51	27	\$1,628.37	21	-5.21%	\$1,635.43	20
Chowan	\$1,531.97	28	\$1,554.57	28	-1.45%	\$1,472.76	34
Alamance	\$1,491.35	29	\$1,533.49	29	-2.75%	\$1,468.47	35
Tyrrell	\$1,486.53	30	\$1,529.52	31	-2.81%	\$1,456.07	36
Craven	\$1,470.56	31	\$1,516.35	33	-3.02%	\$1,536.75	27
Pitt	\$1,469.52	32	\$1,615.90	22	-9.06%	\$1,661.89	19
Haywood	\$1,464.34	33	\$1,485.04	37	-1.39%	\$1,425.79	40
Johnston	\$1,455.41	34	\$1,505.05	34	-3.30%	\$1,498.84	31
Person	\$1,450.91	35	\$1,492.22	36	-2.77%	\$1,421.61	41
Polk	\$1,447.93	36	\$1,478.05	39	-2.04%	\$1,417.03	42
Northampton	\$1,445.59	37	\$1,277.55	59	13.15%	\$1,238.65	61
Edgecombe	\$1,425.29	38	\$1,477.24	40	-3.52%	\$1,498.35	32
Beaufort	\$1,422.45	39	\$1,442.66	43	-1.40%	\$1,402.60	43
Vance	\$1,412.83	40	\$1,399.07	46	0.98%	\$1,365.40	47
Cumberland	\$1,398.82	41	\$1,523.11	32	-8.16%	\$1,442.51	37
Pasquotank	\$1,394.92	42	\$1,492.81	35	-6.56%	\$1,517.06	30
Henderson	\$1,394.69	43	\$1,416.25	45	-1.52%	\$1,333.32	51
Nash	\$1,373.73	44	\$1,467.82	41	-6.41%	\$1,345.68	49
Pender	\$1,364.12	45	\$1,479.72	38	-7.81%	\$1,432.29	39
Lincoln	\$1,360.81	46	\$1,431.31	44	-4.93%	\$1,380.17	45
Camden	\$1,354.85	47	\$1,092.02	78	24.07%	\$1,155.50	73
Rowan	\$1,347.94	48	\$1,332.06	51	1.19%	\$1,302.03	55

COUNTY	2008 COMBINED LOCAL BURDEN	2008 RANK	2007 COMBINED LOCAL BURDEN	2007 RANK	% CHANGE 2007-2008	2006 COMBINED LOCAL BURDEN	2006 RANK
Lenoir	\$1,334.85	49	\$1,370.27	47	-2.58%	\$1,324.67	52
Rockingham	\$1,325.76	50	\$1,356.71	48	-2.28%	\$1,308.83	54
Pamlico	\$1,319.37	51	\$1,214.84	68	8.60%	\$1,216.31	66
Davie	\$1,294.15	52	\$1,356.33	49	-4.58%	\$1,224.76	63
Harnett	\$1,292.16	53	\$1,445.50	42	-10.61%	\$1,200.71	68
Martin	\$1,287.78	54	\$1,328.22	53	-3.04%	\$1,319.53	53
Anson	\$1,282.50	55	\$1,328.83	52	-3.49%	\$1,279.38	56
Warren	\$1,281.80	56	\$1,271.07	62	0.84%	\$1,246.53	60
Stanly	\$1,276.57	57	\$1,354.16	50	-5.73%	\$1,339.02	50
Scotland	\$1,267.70	58	\$1,320.70	55	-4.01%	\$1,366.32	46
Halifax	\$1,265.98	59	\$1,324.55	54	-4.42%	\$1,384.54	44
Richmond	\$1,259.36	60	\$1,252.27	64	0.57%	\$1,200.51	69
Surry	\$1,255.04	61	\$1,309.52	56	-4.16%	\$1,442.10	38
Alleghany	\$1,253.63	62	\$1,270.17	63	-1.30%	\$1,181.91	71
Washington	\$1,253.03	63	\$1,241.31	65	0.94%	\$1,220.79	65
Jackson	\$1,252.10	64	\$1,273.67	61	-1.69%	\$1,233.48	62
Perquimans	\$1,242.48	65	\$1,307.03	57	-4.94%	\$1,350.55	48
Cherokee	\$1,239.67	66	\$1,301.67	58	-4.76%	\$1,267.48	58
Hertford	\$1,235.57	67	\$1,229.85	67	0.46%	\$1,224.61	64
Franklin	\$1,232.56	68	\$1,277.34	60	-3.51%	\$1,249.50	59
Rutherford	\$1,232.15	69	\$1,175.75	71	4.80%	\$1,141.78	75
Montgomery	\$1,221.42	70	\$1,231.65	66	-0.83%	\$1,274.67	57
Wayne	\$1,176.42	71	\$1,209.84	69	-2.76%	\$1,178.93	72
Duplin	\$1,169.70	72	\$1,202.20	70	-2.70%	\$1,205.05	67
Clay	\$1,162.80	73	\$1,125.15	74	3.35%	\$1,123.36	77
Caldwell	\$1,151.21	74	\$1,148.82	72	0.21%	\$1,147.61	74

LOWER BURDEN — LOWER QUARTILE

Columbus	\$1,125.29	75	\$1,139.60	73	-1.26%	\$1,107.18	79
Ashe	\$1,100.14	76	\$1,121.81	75	-1.93%	\$1,028.99	83
Wilkes	\$1,097.95	77	\$1,073.29	81	2.30%	\$1,107.73	78
Granville	\$1,089.23	78	\$1,093.33	77	-0.37%	\$1,082.64	80
Robeson	\$1,081.09	79	\$1,119.32	76	-3.42%	\$1,132.46	76
Davidson	\$1,079.35	80	\$1,041.92	86	3.59%	\$1,016.22	86
Randolph	\$1,066.91	81	\$1,041.24	87	2.47%	\$1,014.28	87
Burke	\$1,062.21	82	\$1,048.04	85	1.35%	\$1,069.61	81
Sampson	\$1,052.40	83	\$1,067.12	83	-1.38%	\$1,025.38	84
Cleveland	\$1,046.75	84	\$1,084.90	79	-3.52%	\$1,183.89	70
Onslow	\$1,029.50	85	\$1,083.32	80	-4.97%	\$986.48	89
Mitchell	\$1,004.60	86	\$1,063.17	84	-5.51%	\$1,055.84	82
Yadkin	\$1,001.96	87	\$977.59	89	2.49%	\$974.81	90
Swain	\$977.12	88	\$971.23	91	0.61%	\$1,020.68	85
McDowell	\$964.40	89	\$986.51	88	-2.24%	\$954.40	92
Bertie	\$958.43	90	\$1,071.38	82	-10.54%	\$1,006.26	88
Stokes	\$951.40	91	\$975.52	90	-2.47%	\$970.18	91
Madison	\$914.29	92	\$909.50	93	0.53%	\$900.93	95
Alexander	\$883.08	93	\$829.17	99	6.50%	\$830.52	97
Jones	\$881.60	94	\$908.85	94	-3.00%	\$862.26	96
Greene	\$877.34	95	\$886.89	96	-1.08%	\$915.01	94
Caswell	\$859.41	96	\$877.79	97	-2.09%	\$803.33	100
Gates	\$822.35	97	\$836.68	98	-1.71%	\$819.38	98
Yancey	\$770.06	98	\$944.07	92	-18.43%	\$925.54	93
Graham	—	—	—	—	—	\$1,568.04	24
Hoke	—	—	\$904.61	95	—	\$814.35	99

Note: Data are according to fiscal years. FY 2007 and 2006 values have been adjusted for inflation.

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

COUNTY	2008 COMBINED LOCAL BURDEN AS % OF INCOME	2008 RANK	2007 COMBINED LOCAL BURDEN AS % OF INCOME	2007 RANK	% CHANGE 2007-2008	2006 COMBINED LOCAL BURDEN AS % OF INCOME	2006 RANK
N.C. Median	4.71%	—	4.74%	—	-1.53%	4.71%	—
HIGHER BURDEN — UPPER QUARTILE							
Dare	11.69%	1	12.01%	1	-2.67%	12.62%	1
Brunswick	8.23%	2	8.20%	3	0.41%	8.41%	2
Bladen	8.13%	3	7.86%	5	3.48%	7.85%	5
Hyde	7.84%	4	8.35%	2	-6.07%	7.96%	4
Currituck	7.41%	5	7.90%	4	-6.21%	8.16%	3
Avery	6.42%	6	6.45%	6	-0.49%	5.98%	11
New Hanover	6.10%	7	6.44%	7	-5.22%	6.64%	6
Watauga	6.10%	8	5.95%	11	2.53%	5.74%	14
Tyrrell	6.01%	9	6.43%	8	-6.50%	6.02%	10
Mecklenburg	5.91%	10	6.16%	9	-4.17%	6.13%	9
Warren	5.89%	11	5.79%	12	1.67%	5.87%	12
Durham	5.85%	12	6.00%	10	-2.55%	6.39%	7
Carteret	5.72%	13	5.59%	16	2.43%	5.57%	19
Macon	5.56%	14	5.73%	13	-2.92%	5.71%	15
Wilson	5.50%	15	5.60%	15	-1.76%	5.67%	16
Guilford	5.42%	16	5.50%	19	-1.37%	5.44%	23
Pasquotank	5.40%	17	5.63%	14	-4.04%	5.82%	13
Cherokee	5.36%	18	5.53%	17	-3.02%	5.39%	25
Cabarrus	5.36%	19	5.42%	22	-1.18%	5.41%	24
Edgecombe	5.36%	20	5.50%	18	-2.66%	5.60%	18
Vance	5.29%	21	5.29%	25	-0.13%	5.29%	27
Buncombe	5.28%	22	5.49%	20	-3.80%	5.16%	29
Lee	5.24%	23	5.16%	30	1.55%	5.25%	28
Person	5.24%	24	5.26%	26	-0.43%	5.10%	31
AVERAGE BURDEN — SECOND AND THIRD QUARTILES							
Scotland	5.21%	25	5.34%	24	-2.33%	5.60%	17
Chowan	5.17%	26	5.16%	31	0.33%	4.87%	45
Pender	5.11%	27	5.48%	21	-6.65%	5.33%	26
Catawba	5.10%	28	4.96%	41	2.92%	5.08%	33
Northampton	5.09%	29	4.38%	64	16.38%	4.26%	67
Alamance	5.04%	30	5.06%	34	-0.29%	4.99%	40
Halifax	5.03%	31	5.21%	29	-3.48%	5.54%	20
Iredell	5.03%	32	4.74%	50	6.01%	4.58%	56
Transylvania	4.99%	33	5.22%	28	-4.29%	5.50%	21
Haywood	4.99%	34	5.04%	36	-0.93%	4.97%	41
Hertford	4.96%	35	4.96%	40	-0.14%	5.04%	34
Orange	4.94%	36	5.09%	33	-3.04%	4.96%	42
Richmond	4.92%	37	4.95%	42	-0.50%	4.76%	48
Union	4.91%	38	5.04%	35	-2.57%	4.78%	47
Anson	4.90%	39	5.09%	32	-3.90%	4.99%	39
Gaston	4.89%	40	4.99%	39	-2.08%	5.03%	35
Beaufort	4.88%	41	5.02%	37	-2.79%	5.02%	37
Harnett	4.86%	42	5.35%	23	-9.18%	4.50%	60
Alleghany	4.84%	43	4.69%	51	3.17%	4.25%	68
Rockingham	4.81%	44	4.83%	47	-0.42%	4.75%	49
Forsyth	4.81%	45	4.89%	44	-1.67%	5.00%	38
Washington	4.76%	46	4.75%	49	0.17%	4.80%	46
Pitt	4.74%	47	5.25%	27	-9.70%	5.48%	22

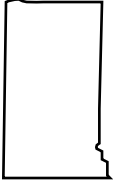





COUNTY	2008 COMBINED LOCAL BURDEN AS % OF INCOME	2008 RANK	2007 COMBINED LOCAL BURDEN AS % OF INCOME	2007 RANK	% CHANGE 2007-2008	2006 COMBINED LOCAL BURDEN AS % OF INCOME	2006 RANK
Clay	4.74%	48	4.48%	62	5.84%	4.40%	61
Robeson	4.71%	49	4.92%	43	-4.24%	5.08%	32
Wake	4.70%	50	5.00%	38	-6.03%	5.02%	36
Johnston	4.66%	51	4.84%	46	-3.69%	4.94%	43
Montgomery	4.65%	52	4.63%	53	0.49%	4.70%	51
Duplin	4.64%	53	4.76%	48	-2.59%	4.67%	53
Martin	4.63%	54	4.85%	45	-4.45%	4.88%	44
Rutherford	4.61%	55	4.37%	65	5.51%	4.34%	63
Rowan	4.58%	56	4.39%	63	4.51%	4.33%	64
Jackson	4.51%	57	4.59%	57	-1.68%	4.57%	57
Lenoir	4.51%	58	4.57%	58	-1.39%	4.53%	59
Lincoln	4.47%	59	4.65%	52	-3.91%	4.64%	54
Camden	4.46%	60	3.55%	90	25.52%	3.87%	81
Franklin	4.45%	61	4.50%	61	-0.98%	4.54%	58
Stanly	4.43%	62	4.62%	55	-4.02%	4.68%	52
Craven	4.42%	63	4.62%	54	-4.22%	4.71%	50
Perquimans	4.42%	64	4.53%	59	-2.54%	4.61%	55
Moore	4.41%	65	4.21%	68	4.76%	3.95%	78
Surry	4.40%	66	4.53%	60	-2.71%	5.10%	30
Nash	4.38%	67	4.61%	56	-5.09%	4.30%	65
Ashe	4.24%	68	4.20%	70	0.95%	3.78%	83
Mitchell	4.24%	69	4.37%	66	-3.07%	4.38%	62
Granville	4.23%	70	4.21%	69	0.52%	4.29%	66
Caldwell	4.23%	71	4.09%	74	3.43%	4.02%	73
Henderson	4.16%	72	4.20%	71	-0.79%	3.99%	76
Pamlico	4.12%	73	3.85%	82	6.89%	4.02%	74
Columbus	4.08%	74	4.12%	73	-0.99%	3.98%	77

LOWER BURDEN — LOWER QUARTILE





Wayne	4.06%	75	4.18%	72	-2.94%	4.18%	71
Swain	3.99%	76	3.92%	79	1.66%	4.22%	70
Sampson	3.96%	77	4.07%	75	-2.67%	3.78%	84
McDowell	3.94%	78	3.96%	78	-0.35%	3.89%	80
Randolph	3.93%	79	3.77%	86	4.06%	3.70%	87
Burke	3.85%	80	3.70%	87	4.00%	3.79%	82
Cumberland	3.83%	81	4.25%	67	-9.91%	4.13%	72
Greene	3.74%	82	3.65%	88	2.45%	3.75%	85
Davie	3.74%	83	3.86%	80	-3.20%	3.56%	92
Polk	3.74%	84	3.86%	81	-3.19%	3.70%	88
Bertie	3.74%	85	3.99%	77	-6.31%	3.93%	79
Chatham	3.73%	86	3.84%	83	-2.85%	3.74%	86
Cleveland	3.72%	87	3.81%	85	-2.43%	4.22%	69
Davidson	3.68%	88	3.48%	92	5.65%	3.42%	95
Madison	3.66%	89	3.59%	89	1.85%	3.58%	89
Yadkin	3.63%	90	3.48%	93	4.35%	3.52%	94
Wilkes	3.58%	91	3.47%	94	3.08%	3.58%	90
Stokes	3.51%	92	3.52%	91	-0.52%	3.56%	91
Gates	3.38%	93	3.29%	96	2.86%	3.13%	97
Yancey	3.38%	94	4.01%	76	-15.78%	4.00%	75
Caswell	3.32%	95	3.36%	95	-1.27%	3.13%	96
Alexander	3.12%	96	2.88%	99	8.00%	2.95%	99
Jones	3.05%	97	3.17%	98	-3.66%	2.91%	100
Onslow	2.92%	98	3.20%	97	-8.68%	2.97%	98
Graham	—	—	—	—	—	6.33%	8
Hoke	—	—	3.83%	84	—	3.54%	93

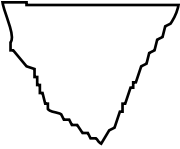
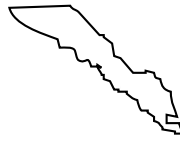
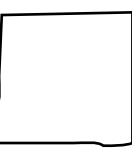
Rankings of N.C. Counties by Combined Property Tax Burden

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	2.29%	—	\$650.21	—	N.C. Median	2.29%	—	\$650.21	—
Dare	5.41%	1	\$1,919.36	1	Beaufort	2.25%	51	\$657.18	48
Brunswick	4.16%	2	\$1,222.84	5	Franklin	2.25%	52	\$622.65	56
Avery	3.85%	3	\$948.34	15	Martin	2.24%	53	\$622.12	57
Hyde	3.83%	4	\$1,044.95	9	Lincoln	2.24%	54	\$680.66	44
Currituck	3.39%	5	\$1,095.12	6	Lenoir	2.22%	55	\$658.02	47
Durham	3.30%	6	\$1,232.07	4	Henderson	2.22%	56	\$744.60	35
Watauga	3.27%	7	\$1,001.00	12	Johnston	2.21%	57	\$690.13	42
Carteret	3.20%	8	\$1,095.09	7	Montgomery	2.19%	58	\$574.38	72
Warren	3.07%	9	\$669.42	45	Stanly	2.18%	59	\$629.31	54
Tyrrell	3.04%	10	\$751.32	34	Chowan	2.18%	60	\$646.26	50
Mecklenburg	3.03%	11	\$1,376.95	2	Polk	2.18%	61	\$842.90	24
Person	2.99%	12	\$829.77	25	Vance	2.17%	62	\$580.11	69
Pender	2.98%	13	\$794.04	29	Madison	2.16%	63	\$540.28	79
Macon	2.98%	14	\$846.65	23	Pitt	2.16%	64	\$668.67	46
Orange	2.97%	15	\$1,303.66	3	Columbus	2.12%	65	\$584.83	66
Guilford	2.93%	16	\$1,085.12	8	Duplin	2.11%	66	\$531.73	81
New Hanover	2.89%	17	\$1,024.79	10	Chatham	2.10%	67	\$878.17	19
Lee	2.88%	18	\$864.09	20	Caldwell	2.09%	68	\$570.35	73
Cabarrus	2.79%	19	\$952.93	14	Yadkin	2.09%	69	\$576.97	70
Buncombe	2.77%	20	\$925.22	16	Washington	2.08%	70	\$548.42	78
Transylvania	2.76%	21	\$879.66	18	Randolph	2.07%	71	\$561.18	76
Northampton	2.75%	22	\$780.68	30	Davidson	2.04%	72	\$599.67	64
Haywood	2.74%	23	\$802.91	28	Yancey	2.04%	73	\$464.36	88
Alleghany	2.73%	24	\$708.45	37	Nash	2.04%	74	\$638.91	53
Iredell	2.70%	25	\$856.29	21	Robeson	2.01%	75	\$461.46	89
Bladen	2.69%	26	\$700.47	39	Davie	2.00%	76	\$691.12	41
Union	2.65%	27	\$849.70	22	Perquimans	1.99%	77	\$560.63	77
Camden	2.65%	28	\$803.90	27	Surry	1.99%	78	\$568.06	75
Forsyth	2.64%	29	\$991.80	13	Pasquotank	1.99%	79	\$512.81	84
Cherokee	2.64%	30	\$609.42	61	Harnett	1.97%	80	\$523.26	82
Scotland	2.63%	31	\$640.11	52	Wayne	1.96%	81	\$568.66	74
Clay	2.62%	32	\$641.99	51	Mitchell	1.94%	82	\$459.95	90
Jackson	2.59%	33	\$718.33	36	Sampson	1.93%	83	\$513.14	83
Gaston	2.56%	34	\$809.80	26	Burke	1.93%	84	\$532.96	80
Wilson	2.50%	35	\$771.34	31	Wilkes	1.90%	85	\$582.48	68
Halifax	2.46%	36	\$619.14	59	Gates	1.89%	86	\$458.37	92
Catawba	2.46%	37	\$763.24	32	Stokes	1.87%	87	\$507.56	85
Wake	2.44%	38	\$1,019.82	11	Cumberland	1.87%	88	\$683.09	43
Alamance	2.38%	39	\$702.51	38	McDowell	1.86%	89	\$454.10	93
Rowan	2.37%	40	\$698.31	40	Craven	1.85%	90	\$616.02	60
Rockingham	2.37%	41	\$654.16	49	Cleveland	1.77%	91	\$497.75	86
Richmond	2.36%	42	\$603.44	63	Bertie	1.75%	92	\$449.35	94
Pamlico	2.35%	43	\$752.11	33	Jones	1.69%	93	\$486.53	87
Moore	2.35%	44	\$886.66	17	Greene	1.66%	94	\$389.90	97
Edgecombe	2.35%	45	\$624.05	55	Caswell	1.55%	95	\$402.43	96
Rutherford	2.33%	46	\$621.52	58	Alexander	1.43%	96	\$406.13	95
Hertford	2.31%	47	\$575.90	71	Swain	1.41%	97	\$344.75	98
Anson	2.31%	48	\$604.56	62	Onslow	1.30%	98	\$458.76	91
Ashe	2.30%	49	\$597.99	65	Graham	<i>Did not submitted AFIR data</i>			
Granville	2.27%	50	\$584.02	67	Hoke	<i>Did not submitted AFIR data</i>			




COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2008 DATA COUNTY ONLY (RANK)	2007 DATA COUNTY ONLY (RANK)	2008 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Alamance	 <p>2008 Burden: 5.04% 2007 Burden: 5.06% 2006 Burden: 4.99%</p> <p>Change FY07-08: -0.29% Rank: 30 (2008), 34 (2007)</p> <p>Population: 143,154 Per Capita Income: \$29,575 Rank: 18 (Pop.), 38 (PCI)</p>	<p>County Rev./Income 2.62% (84)</p> <p>County Rev. Per Cap. \$775.71 (80)</p> <p>Property Tax/Income 1.52% (86)</p> <p>Property Tax Per Cap. \$450.63 (81)</p> <p>Sales Tax/Income 0.65% (64)</p> <p>Sales Tax Per Capita \$191.94 (68)</p>	<p>County Rev./Income 2.57% (88)</p> <p>County Rev. Per Cap. \$779.35 (83)</p> <p>Property Tax/Income 1.54% (80)</p> <p>Property Tax Per Cap. \$467.84 (76)</p> <p>Sales Tax/Income 0.66% (72)</p> <p>Sales Tax Per Capita \$199.27 (71)</p>	<p>Alamance 366 (68) Burlington 49,343 (24) Elon 7,219 (74) Gibsonville 5,439 (42) Graham 14,597 (70) Greenlevel 2,422 (174) Haw River 2,033 (92) Mebane 9,187 (32) Ossipee 470 (166) Swepsonville 1,177 (183)</p>
Alexander	 <p>2008 Burden: 3.12% 2007 Burden: 2.88% 2006 Burden: 2.95%</p> <p>Change FY07-08: 8.00% Rank: 96 (2008), 99 (2007)</p> <p>Population: 36,656 Per Capita Income: \$28,349 Rank: 66 (Pop.), 50 (PCI)</p>	<p>County Rev./Income 2.68% (83)</p> <p>County Rev. Per Cap. \$761.14 (84)</p> <p>Property Tax/Income 1.37% (94)</p> <p>Property Tax Per Cap. \$388.33 (93)</p> <p>Sales Tax/Income 0.72% (52)</p> <p>Sales Tax Per Capita \$202.87 (53)</p>	<p>County Rev./Income 2.47% (94)</p> <p>County Rev. Per Cap. \$709.66 (92)</p> <p>Property Tax/Income 1.17% (98)</p> <p>Property Tax Per Cap. \$337.58 (98)</p> <p>Sales Tax/Income 0.74% (53)</p> <p>Sales Tax Per Capita \$213.22 (49)</p>	<p>Taylorsville 1,954 (118)</p>
Alleghany	 <p>2008 Burden: 4.84% 2007 Burden: 4.69% 2006 Burden: 4.25%</p> <p>Change FY07-08: 3.17% Rank: 43 (2008), 51 (2007)</p> <p>Population: 11,088 Per Capita Income: \$25,905 Rank: 94 (Pop.), 77 (PCI)</p>	<p>County Rev./Income 4.24% (12)</p> <p>County Rev. Per Cap. \$1,099.04 (22)</p> <p>Property Tax/Income 2.62% (9)</p> <p>Property Tax Per Cap. \$677.66 (24)</p> <p>Sales Tax/Income 0.88% (16)</p> <p>Sales Tax Per Capita \$227.27 (29)</p>	<p>County Rev./Income 4.12% (15)</p> <p>County Rev. Per Cap. \$1,115.81 (20)</p> <p>Property Tax/Income 2.57% (10)</p> <p>Property Tax Per Cap. \$696.47 (19)</p> <p>Sales Tax/Income 0.83% (29)</p> <p>Sales Tax Per Capita \$225.40 (42)</p>	<p>Sparta 1,797 (74)</p>
Anson	 <p>2008 Burden: 4.90% 2007 Burden: 5.09% 2006 Burden: 4.99%</p> <p>Change FY07-08: -3.90% Rank: 39 (2008), 32 (2007)</p> <p>Population: 25,332 Per Capita Income: \$26,196 Rank: 74 (Pop.), 73 (PCI)</p>	<p>County Rev./Income 3.09% (54)</p> <p>County Rev. Per Cap. \$810.61 (70)</p> <p>Property Tax/Income 1.99% (35)</p> <p>Property Tax Per Cap. \$521.70 (51)</p> <p>Sales Tax/Income 0.59% (81)</p> <p>Sales Tax Per Capita \$153.95 (95)</p>	<p>County Rev./Income 3.08% (54)</p> <p>County Rev. Per Cap. \$803.47 (74)</p> <p>Property Tax/Income 1.90% (43)</p> <p>Property Tax Per Cap. \$494.53 (59)</p> <p>Sales Tax/Income 0.65% (74)</p> <p>Sales Tax Per Capita \$168.95 (95)</p>	<p>Ansonville 613 (174) Lilesville 440 (55) McFarlan 84 (171) Morven 557 (—) Peachland 537 (175) Polkton 2,914 (182) Wadesboro 5,549 (71)</p>
Ashe	 <p>2008 Burden: 4.24% 2007 Burden: 4.20% 2006 Burden: 3.78%</p> <p>Change FY07-08: 0.95% Rank: 68 (2008), 70 (2007)</p> <p>Population: 26,003 Per Capita Income: \$25,962 Rank: 73 (Pop.), 75 (PCI)</p>	<p>County Rev./Income 3.63% (22)</p> <p>County Rev. Per Cap. \$942.73 (45)</p> <p>Property Tax/Income 2.07% (30)</p> <p>Property Tax Per Cap. \$536.62 (48)</p> <p>Sales Tax/Income 0.93% (12)</p> <p>Sales Tax Per Capita \$240.68 (17)</p>	<p>County Rev./Income 3.61% (23)</p> <p>County Rev. Per Cap. \$965.83 (43)</p> <p>Property Tax/Income 2.06% (25)</p> <p>Property Tax Per Cap. \$551.01 (46)</p> <p>Sales Tax/Income 0.95% (12)</p> <p>Sales Tax Per Capita \$253.00 (17)</p>	<p>Jefferson 1,445 (76) Lansing 150 (—) West Jefferson 1,159 (24)</p>
Avery	 <p>2008 Burden: 6.42% 2007 Burden: 6.45% 2006 Burden: 5.98%</p> <p>Change FY07-08: -0.49% Rank: 6 (2008), 6 (2007)</p> <p>Population: 18,292 Per Capita Income: \$24,656 Rank: 86 (Pop.), 88 (PCI)</p>	<p>County Rev./Income 5.24% (5)</p> <p>County Rev. Per Cap. \$1,292.04 (8)</p> <p>Property Tax/Income 3.38% (4)</p> <p>Property Tax Per Cap. \$833.22 (7)</p> <p>Sales Tax/Income 1.33% (2)</p> <p>Sales Tax Per Capita \$328.46 (3)</p>	<p>County Rev./Income 5.17% (5)</p> <p>County Rev. Per Cap. \$1,281.94 (11)</p> <p>Property Tax/Income 3.36% (4)</p> <p>Property Tax Per Cap. \$833.71 (7)</p> <p>Sales Tax/Income 1.27% (2)</p> <p>Sales Tax Per Capita \$314.42 (5)</p>	<p>Banner Elk 982 (16) Crossnore 292 (39) Elk Park 449 (33) Grandfather Village 81 (45) Newland 698 (21) Sugar Mountain 244 (6)</p>




* Rank within relevant population range.

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2008 DATA COUNTY ONLY (RANK)	2007 DATA COUNTY ONLY (RANK)	2008 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Beaufort 	2008 Burden: 4.88% 2007 Burden: 5.02% 2006 Burden: 5.02%	County Rev./Income 2.97% (63) County Rev. Per Cap. \$866.64 (55) Property Tax/Income 1.90% (43) Property Tax Per Cap. \$555.24 (44) Sales Tax/Income 0.78% (36) Sales Tax Per Capita \$228.54 (26)	County Rev./Income 3.06% (56) County Rev. Per Cap. \$879.37 (56) Property Tax/Income 1.94% (37) Property Tax Per Cap. \$559.39 (43) Sales Tax/Income 0.82% (33) Sales Tax Per Capita \$235.20 (32)	Aurora 566 (71) Bath 294 (79) Belhaven 1,938 (90) Chocowinity 707 (81) Pantego 171 (74) Washington 9,861 (27) Washington Park 438 (89)
	Change FY07-08: -2.79% Rank: 41 (2008), 37 (2007) Population: 46,070 Per Capita Income: \$29,175 Rank: 55 (Pop.), 43 (PCI)	County Rev./Income 2.88% (75) County Rev. Per Cap. \$737.75 (91) Property Tax/Income 1.65% (77) Property Tax Per Cap. \$422.08 (86) Sales Tax/Income 0.60% (76) Sales Tax Per Capita \$154.78 (94)	County Rev./Income 3.04% (57) County Rev. Per Cap. \$815.60 (71) Property Tax/Income 1.63% (73) Property Tax Per Cap. \$439.22 (82) Sales Tax/Income 0.64% (76) Sales Tax Per Capita \$173.15 (92)	Askeville 167 (187) Aulander 840 (97) Colerain 210 (101) Kelford 248 (190) Lewiston Woodville 561 (—) Powellsville 247 (169) Roxobel 260 (176) Windsor 3,095 (178)
Bertie 	2008 Burden: 3.74% 2007 Burden: 3.99% 2006 Burden: 3.93%	County Rev./Income 6.84% (3) County Rev. Per Cap. \$1,780.15 (4) Property Tax/Income 2.31% (18) Property Tax Per Cap. \$602.26 (40) Sales Tax/Income 0.79% (34) Sales Tax Per Capita \$205.09 (48)	County Rev./Income 6.59% (4) County Rev. Per Cap. \$1,722.84 (4) Property Tax/Income 2.04% (30) Property Tax Per Cap. \$532.11 (50) Sales Tax/Income 0.80% (40)	Bladenboro 1,653 (22) Clarkton 765 (17) Dublin 250 (15) East Arcadia 525 (24) Elizabethtown 3,660 (17) Tar Heel 95 (22) White Lake 585 (12)
	Change FY07-08: 3.48% Rank: 3 (2008), 5 (2007) Population: 32,500 Per Capita Income: \$26,033 Rank: 69 (Pop.), 74 (PCI)	County Rev./Income 4.75% (7) County Rev. Per Cap. \$1,396.60 (5) Property Tax/Income 3.32% (5) Property Tax Per Cap. \$974.87 (4) Sales Tax/Income 0.79% (33) Sales Tax Per Capita \$231.91 (22)	County Rev./Income 4.69% (7) County Rev. Per Cap. \$1,414.49 (6) Property Tax/Income 3.11% (6) Property Tax Per Cap. \$938.78 (6) Sales Tax/Income 0.86% (25) Sales Tax Per Capita \$258.61 (16)	BRUNSWICK COUNTY Bald Head Island 251 (1) Belville 1,363 (37) Boiling Spring Lakes 4,115 (42) Bolivia 171 (38) Calabash 1,435 (41) Carolina Shores 2,873 (48) Caswell Beach 488 (13) Holden Beach 931 (11) Leland 10,306 (20) Navassa 1,871 (54) Northwest 837 (35) Oak Island 8,261 (3) Ocean Isle Beach 508 (5) Sandy Creek 291 (25) Shallotte 1,908 (16) Southport 2,934 (21) St. James 2,633 (45) Sunset Beach 3,090 (15) Varnamtown 583 (37)
Brunswick 	2008 Burden: 8.23% 2007 Burden: 8.20% 2006 Burden: 8.41%	County Rev./Income 3.48% (26) County Rev. Per Cap. \$1,161.17 (17) Property Tax/Income 2.09% (29) Property Tax Per Cap. \$697.00 (20) Sales Tax/Income 0.80% (32) Sales Tax Per Capita \$266.87 (14)	County Rev./Income 3.62% (22) County Rev. Per Cap. \$1,214.48 (13) Property Tax/Income 2.16% (20) Property Tax Per Cap. \$725.62 (16) Sales Tax/Income 0.83% (31) Sales Tax Per Capita \$278.20 (13)	BUNCOMBE COUNTY Asheville 76,764 (3) Biltmore Forest 1,537 (14) Black Mountain 7,923 (22) Montreat 730 (14) Weaverville 3,215 (19) Woodfin 4,648 (80)
	Change FY07-08: -3.80% Rank: 22 (2008), 20 (2007) Population: 225,609 Per Capita Income: \$33,347 Rank: 7 (Pop.), 18 (PCI)	County Rev./Income 2.42% (95) County Rev. Per Cap. \$668.09 (97) Property Tax/Income 1.50% (89) Property Tax Per Cap. \$414.75 (88) Sales Tax/Income 0.36% (98) Sales Tax Per Capita \$99.64 (98)	County Rev./Income 2.29% (98) County Rev. Per Cap. \$647.94 (99) Property Tax/Income 1.39% (95) Property Tax Per Cap. \$393.12 (91) Sales Tax/Income 0.37% (99) Sales Tax Per Capita \$104.30 (99)	Connelly Springs 1,847 (192) Drexel 1,916 (170) Glen Alpine 1,248 (173) Hildebran 1,751 (179) Morganton 17,097 (53) Rhodhiss 897 (161) Rutherford College 1,297 (188) Valdese 4,560 (117)
Burke 	2008 Burden: 5.28% 2007 Burden: 5.49% 2006 Burden: 5.16%	2008 Burden: 8.23% 2007 Burden: 8.20% 2006 Burden: 8.41%	2008 Burden: 8.23% 2007 Burden: 8.20% 2006 Burden: 8.41%	2008 Burden: 8.23% 2007 Burden: 8.20% 2006 Burden: 8.41%
	Change FY07-08: 4.00% Rank: 80 (2008), 87 (2007) Population: 88,439 Per Capita Income: \$27,595 Rank: 31 (Pop.), 58 (PCI)	2008 Burden: 5.28% 2007 Burden: 5.49% 2006 Burden: 5.16%	2008 Burden: 8.23% 2007 Burden: 8.20% 2006 Burden: 8.41%	2008 Burden: 8.23% 2007 Burden: 8.20% 2006 Burden: 8.41%



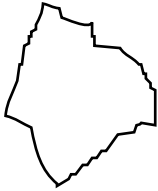

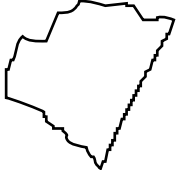

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2008 DATA COUNTY ONLY (RANK)	2007 DATA COUNTY ONLY (RANK)	2008 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
	2008 Burden: 5.36% 2007 Burden: 5.42% 2006 Burden: 5.41% Change FY07-08: -1.18% Rank: 19 (2008), 22 (2007) Population: 164,384 Per Capita Income: \$34,099 Rank: 12 (Pop.), 16 (PCI)	County Rev./Income 2.97% (65) County Rev. Per Cap. \$1,011.35 (34) Property Tax/Income 1.86% (52) Property Tax Per Cap. \$632.76 (32) Sales Tax/Income 0.66% (62) Sales Tax Per Capita \$224.50 (32)	County Rev./Income 2.99% (65) County Rev. Per Cap. \$1,054.28 (30) Property Tax/Income 1.86% (49) Property Tax Per Cap. \$658.00 (24) Sales Tax/Income 0.67% (64) Sales Tax Per Capita \$237.87 (28)	Concord 71,071 (15) Harrisburg 5,954 (35) Kannapolis 42,802 (27) Midland 3,121 (98) Mount Pleasant 1,514 (62)
	2008 Burden: 4.23% 2007 Burden: 4.09% 2006 Burden: 4.02% Change FY07-08: 3.43% Rank: 71 (2008), 74 (2007) Population: 79,376 Per Capita Income: \$27,240 Rank: 33 (Pop.), 62 (PCI)	County Rev./Income 2.75% (81) County Rev. Per Cap. \$747.93 (89) Property Tax/Income 1.67% (73) Property Tax Per Cap. \$455.36 (79) Sales Tax/Income 0.65% (65) Sales Tax Per Capita \$176.69 (81)	County Rev./Income 2.50% (92) County Rev. Per Cap. \$702.89 (93) Property Tax/Income 1.42% (91) Property Tax Per Cap. \$400.04 (88) Sales Tax/Income 0.62% (82) Sales Tax Per Capita \$173.84 (91)	Cahah's Mountain 2,865 (—) Cedar Rock 322 (157) Gamewell 3,857 (191) Granite Falls 4,904 (145) Hudson 3,124 (140) Lenoir 18,952 (62) Sawmills 5,084 (85)
	2008 Burden: 4.46% 2007 Burden: 3.55% 2006 Burden: 3.87% Change FY07-08: 25.52% Rank: 60 (2008), 90 (2007) Population: 9,519 Per Capita Income: \$30,377 Rank: 97 (Pop.), 34 (PCI)	County Rev./Income 4.04% (15) County Rev. Per Cap. \$1,227.72 (12) Property Tax/Income 2.65% (8) Property Tax Per Cap. \$803.90 (9) Sales Tax/Income 0.55% (90) Sales Tax Per Capita \$168.21 (88)	County Rev./Income 3.20% (40) County Rev. Per Cap. \$984.60 (39) Property Tax/Income 1.97% (35) Property Tax Per Cap. \$604.49 (35) Sales Tax/Income 0.75% (51) Sales Tax Per Capita \$229.98 (37)	No incorporated municipalities.
	2008 Burden: 5.72% 2007 Burden: 5.59% 2006 Burden: 5.57% Change FY07-08: 2.43% Rank: 13 (2008), 16 (2007) Population: 63,294 Per Capita Income: \$34,241 Rank: 39 (Pop.), 15 (PCI)	County Rev./Income 3.58% (24) County Rev. Per Cap. \$1,227.52 (13) Property Tax/Income 2.25% (20) Property Tax Per Cap. \$769.41 (11) Sales Tax/Income 0.81% (28) Sales Tax Per Capita \$276.99 (11)	County Rev./Income 3.47% (30) County Rev. Per Cap. \$1,180.96 (15) Property Tax/Income 2.07% (24) Property Tax Per Cap. \$705.54 (17) Sales Tax/Income 0.82% (32) Sales Tax Per Capita \$279.04 (12)	Atlantic Beach 1,799 (5) Beaufort 3,975 (28) Bogue 653 (99) Cape Carteret 1,415 (40) Cedar Point 910 (53) Emerald Isle 3,855 (12) Indian Beach 88 (2) Morehead City 8,691 (7) Newport 3,806 (55) Peletier 538 (102) Pine Knoll Shores 1,601 (10)
	2008 Burden: 3.32% 2007 Burden: 3.36% 2006 Burden: 3.13% Change FY07-08: -1.27% Rank: 95 (2008), 95 (2007) Population: 23,508 Per Capita Income: \$25,917 Rank: 78 (Pop.), 76 (PCI)	County Rev./Income 2.95% (67) County Rev. Per Cap. \$764.97 (83) Property Tax/Income 1.50% (90) Property Tax Per Cap. \$389.33 (92) Sales Tax/Income 0.66% (61) Sales Tax Per Capita \$171.68 (85)	County Rev./Income 2.94% (73) County Rev. Per Cap. \$768.06 (86) Property Tax/Income 1.52% (85) Property Tax Per Cap. \$397.09 (90) Sales Tax/Income 0.70% (59) Sales Tax Per Capita \$182.16 (85)	Milton 115 (180) Yanceyville 2,210 (169)
	2008 Burden: 5.10% 2007 Burden: 4.96% 2006 Burden: 5.08% Change FY07-08: 2.92% Rank: 28 (2008), 41 (2007) Population: 153,404 Per Capita Income: \$31,051 Rank: 15 (Pop.), 28 (PCI)	County Rev./Income 3.14% (50) County Rev. Per Cap. \$974.43 (39) Property Tax/Income 1.71% (69) Property Tax Per Cap. \$531.59 (49) Sales Tax/Income 0.74% (42) Sales Tax Per Capita \$230.11 (23)	County Rev./Income 2.96% (70) County Rev. Per Cap. \$931.43 (51) Property Tax/Income 1.51% (86) Property Tax Per Cap. \$476.40 (68) Sales Tax/Income 0.75% (50) Sales Tax Per Capita \$235.90 (30)	Brookford 435 (51) Catawba 741 (28) Claremont 1,106 (—) Conover 7,922 (29) Hickory 40,520 (8) Long View 4,882 (97) Maiden 3,404 (61) Newton 13,554 (43)




* Rank within relevant population range.

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2008 DATA COUNTY ONLY (RANK)	2007 DATA COUNTY ONLY (RANK)	2008 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
	2008 Burden: 3.73% 2007 Burden: 3.84% 2006 Burden: 3.74% Change FY07-08: -2.85% Rank: 86 (2008), 83 (2007) Population: 59,168 Per Capita Income: \$41,901 Rank: 41 (Pop.), 3 (PCI)	County Rev./Income 2.93% (70) County Rev. Per Cap. \$1,226.14 (14) Property Tax/Income 1.97% (37) Property Tax Per Cap. \$824.51 (8) Sales Tax/Income 0.50% (94) Sales Tax Per Capita \$209.71 (44)	County Rev./Income 2.96% (69) County Rev. Per Cap. \$1,233.59 (12) Property Tax/Income 1.94% (38) Property Tax Per Cap. \$808.41 (8) Sales Tax/Income 0.53% (94) Sales Tax Per Capita \$221.73 (45)	Goldston 352 (56) Pittsboro 2,490 (30) Siler City 8,372 (33)
	2008 Burden: 5.36% 2007 Burden: 5.53% 2006 Burden: 5.39% Change FY07-08: -3.02% Rank: 18 (2008), 17 (2007) Population: 27,026 Per Capita Income: \$23,116 Rank: 72 (Pop.), 97 (PCI)	County Rev./Income 4.51% (8) County Rev. Per Cap. \$1,042.51 (30) Property Tax/Income 2.41% (17) Property Tax Per Cap. \$556.29 (43) Sales Tax/Income 1.15% (3) Sales Tax Per Capita \$266.95 (13)	County Rev./Income 4.64% (8) County Rev. Per Cap. \$1,091.48 (22) Property Tax/Income 2.47% (12) Property Tax Per Cap. \$581.89 (39) Sales Tax/Income 1.24% (3) Sales Tax Per Capita \$293.05 (10)	Andrews 1,916 (66) Murphy 1,632 (23)
	2008 Burden: 5.17% 2007 Burden: 5.16% 2006 Burden: 4.87% Change FY07-08: 0.33% Rank: 26 (2008), 31 (2007) Population: 14,660 Per Capita Income: \$29,610 Rank: 88 (Pop.), 36 (PCI)	County Rev./Income 3.67% (19) County Rev. Per Cap. \$1,085.42 (25) Property Tax/Income 1.87% (51) Property Tax Per Cap. \$553.90 (45) Sales Tax/Income 0.77% (37) Sales Tax Per Capita \$228.01 (27)	County Rev./Income 3.59% (24) County Rev. Per Cap. \$1,081.76 (24) Property Tax/Income 1.84% (51) Property Tax Per Cap. \$555.77 (45) Sales Tax/Income 0.82% (34) Sales Tax Per Capita \$246.22 (23)	Edenton 5,099 (28)
	2008 Burden: 4.74% 2007 Burden: 4.48% 2006 Burden: 4.40% Change FY07-08: 5.84% Rank: 48 (2008), 62 (2007) Population: 10,326 Per Capita Income: \$24,519 Rank: 95 (Pop.), 89 (PCI)	County Rev./Income 4.51% (9) County Rev. Per Cap. \$1,105.07 (20) Property Tax/Income 2.58% (11) Property Tax Per Cap. \$632.96 (31) Sales Tax/Income 1.14% (4) Sales Tax Per Capita \$279.65 (9)	County Rev./Income 4.23% (12) County Rev. Per Cap. \$1,063.28 (29) Property Tax/Income 2.40% (15) Property Tax Per Cap. \$601.86 (36) Sales Tax/Income 1.09% (7) Sales Tax Per Capita \$274.27 (14)	Hayesville 493 (78)
	2008 Burden: 3.72% 2007 Burden: 3.81% 2006 Burden: 4.22% Change FY07-08: -2.43% Rank: 87 (2008), 85 (2007) Population: 97,144 Per Capita Income: \$28,151 Rank: 27 (Pop.), 51 (PCI)	County Rev./Income 2.56% (90) County Rev. Per Cap. \$721.67 (92) Property Tax/Income 1.39% (93) Property Tax Per Cap. \$390.45 (91) Sales Tax/Income 0.58% (85) Sales Tax Per Capita \$163.01 (90)	County Rev./Income 2.63% (85) County Rev. Per Cap. \$748.95 (89) Property Tax/Income 1.43% (90) Property Tax Per Cap. \$408.41 (87) Sales Tax/Income 0.61% (85) Sales Tax Per Capita \$173.01 (93)	CLEVELAND COUNTY Belwood 1,028 (193) Boiling Springs 4,123 (181) Casar 304 (—) Earl 233 (201) Fallston 612 (204) Grover 693 (167) Kings Mountain 10,662 (75) Kingstown 818 (200) Lattimore 449 (202) Lawndale 635 (198) Mooresboro 315 (207) Patterson Springs 602 (206) Polkville 537 (205) Shelby 20,745 (76) Waco 327 (203)
	2008 Burden: 4.08% 2007 Burden: 4.12% 2006 Burden: 3.98% Change FY07-08: -0.99% Rank: 74 (2008), 73 (2007) Population: 54,460 Per Capita Income: \$27,592 Rank: 49 (Pop.), 59 (PCI)	County Rev./Income 3.16% (48) County Rev. Per Cap. \$870.69 (54) Property Tax/Income 1.87% (50) Property Tax Per Cap. \$516.39 (54) Sales Tax/Income 0.67% (58) Sales Tax Per Capita \$185.78 (74)	County Rev./Income 3.12% (50) County Rev. Per Cap. \$863.73 (61) Property Tax/Income 1.82% (55) Property Tax Per Cap. \$504.80 (56) Sales Tax/Income 0.64% (77) Sales Tax Per Capita \$177.52 (88)	Boardman 195 (172) Bolton 482 (110) Brunswick 1,044 (164) Cerro Gordo 242 (124) Chadbour 2,113 (105) Fair Bluff 1,214 (—) Lake Waccamaw 1,312 (81) Sandyfield 344 (135) Tabor City 2,544 (67) Whiteville 5,091 (41)







COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2008 DATA COUNTY ONLY (RANK)	2007 DATA COUNTY ONLY (RANK)	2008 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
	2008 Burden: 4.42% 2007 Burden: 4.62% 2006 Burden: 4.71% Change FY07-08: -4.22% Rank: 63 (2008), 54 (2007) Population: 96,406 Per Capita Income: \$33,242 Rank: 28 (Pop.), 19 (PCI)	County Rev./Income 2.58% (88) County Rev. Per Cap. \$857.07 (58) Property Tax/Income 1.33% (96) Property Tax Per Cap. \$440.94 (83) Sales Tax/Income 0.63% (73) Sales Tax Per Capita \$208.82 (45)	County Rev./Income 2.65% (84) County Rev. Per Cap. \$869.88 (60) Property Tax/Income 1.36% (96) Property Tax Per Cap. \$445.25 (81) Sales Tax/Income 0.67% (69) Sales Tax Per Capita \$218.47 (47)	Bridgeton 310 (46) Cove City 413 (193) Dover 448 (155) Havelock 22,604 (80) New Bern 25,684 (20) River Bend 3,075 (162) Trent Woods 4,364 (147) Vanceboro 902 (106)
	2008 Burden: 3.83% 2007 Burden: 4.25% 2006 Burden: 4.13% Change FY07-08: -9.91% Rank: 81 (2008), 67 (2007) Population: 313,616 Per Capita Income: \$36,548 Rank: 5 (Pop.), 10 (PCI)	County Rev./Income 2.26% (97) County Rev. Per Cap. \$827.78 (65) Property Tax/Income 1.34% (95) Property Tax Per Cap. \$489.35 (63) Sales Tax/Income 0.49% (95) Sales Tax Per Capita \$177.94 (78)	County Rev./Income 2.40% (96) County Rev. Per Cap. \$861.28 (62) Property Tax/Income 1.41% (92) Property Tax Per Cap. \$506.82 (55) Sales Tax/Income 0.51% (96) Sales Tax Per Capita \$183.76 (83)	Eastover 3,686 (187) Falcon 319 (154) Fayetteville 181,453 (29) Godwin 121 (—) Hope Mills 12,843 (67) Linden 142 (145) Spring Lake 8,273 (63) Stedman 806 (130) Wade 596 (165)
	2008 Burden: 7.41% 2007 Burden: 7.90% 2006 Burden: 8.16% Change FY07-08: -6.21% Rank: 5 (2008), 4 (2007) Population: 23,731 Per Capita Income: \$32,346 Rank: 76 (Pop.), 20 (PCI)	County Rev./Income 6.69% (4) County Rev. Per Cap. \$2,163.21 (2) Property Tax/Income 3.39% (3) Property Tax Per Cap. \$1,095.12 (2) Sales Tax/Income 1.07% (7) Sales Tax Per Capita \$346.33 (2)	County Rev./Income 7.19% (3) County Rev. Per Cap. \$2,320.85 (2) Property Tax/Income 3.56% (3) Property Tax Per Cap. \$1,149.21 (2) Sales Tax/Income 1.14% (5) Sales Tax Per Capita \$367.74 (2)	No incorporated municipalities.
	2008 Burden: 11.69% 2007 Burden: 12.01% 2006 Burden: 12.62% Change FY07-08: -2.67% Rank: 1 (2008), 1 (2007) Population: 34,272 Per Capita Income: \$35,490 Rank: 67 (Pop.), 11 (PCI)	County Rev./Income 7.30% (1) County Rev. Per Cap. \$2,590.24 (1) Property Tax/Income 3.99% (1) Property Tax Per Cap. \$1,416.96 (1) Sales Tax/Income 1.51% (1) Sales Tax Per Capita \$535.11 (1)	County Rev./Income 7.56% (1) County Rev. Per Cap. \$2,695.90 (1) Property Tax/Income 4.08% (2) Property Tax Per Cap. \$1,454.19 (1) Sales Tax/Income 1.56% (1) Sales Tax Per Capita \$556.99 (1)	Duck 507 (4) Kill Devil Hills 6,820 (1) Kitty Hawk 3,461 (6) Manteo 1,066 (2) Nags Head 3,113 (1) Southern Shores 2,604 (8)
	2008 Burden: 3.68% 2007 Burden: 3.48% 2006 Burden: 3.42% Change FY07-08: 5.65% Rank: 88 (2008), 92 (2007) Population: 156,400 Per Capita Income: \$29,332 Rank: 14 (Pop.), 42 (PCI)	County Rev./Income 2.53% (92) County Rev. Per Cap. \$742.70 (90) Property Tax/Income 1.61% (79) Property Tax Per Cap. \$471.84 (67) Sales Tax/Income 0.60% (78) Sales Tax Per Capita \$175.52 (83)	County Rev./Income 2.34% (97) County Rev. Per Cap. \$698.99 (94) Property Tax/Income 1.39% (94) Property Tax Per Cap. \$415.34 (86) Sales Tax/Income 0.62% (81) Sales Tax Per Capita \$184.99 (81)	Denton 1,710 (121) Lexington 21,149 (64) Midway 4,457 (189) Thomasville 26,563 (30) Wallburg 2,918 (185)
	2008 Burden: 3.74% 2007 Burden: 3.86% 2006 Burden: 3.56% Change FY07-08: -3.20% Rank: 83 (2008), 80 (2007) Population: 40,447 Per Capita Income: \$34,594 Rank: 61 (Pop.), 14 (PCI)	County Rev./Income 2.88% (74) County Rev. Per Cap. \$997.45 (37) Property Tax/Income 1.80% (58) Property Tax Per Cap. \$624.03 (37) Sales Tax/Income 0.56% (89) Sales Tax Per Capita \$192.64 (65)	County Rev./Income 2.94% (72) County Rev. Per Cap. \$1,033.30 (33) Property Tax/Income 1.85% (50) Property Tax Per Cap. \$647.59 (25) Sales Tax/Income 0.58% (89) Sales Tax Per Capita \$205.09 (60)	Bermuda Run 1,536 (44) Cooleemee 970 (75) Mocksville 4,547 (59)



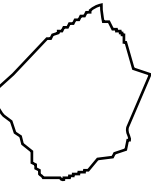

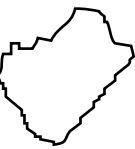

* Rank within relevant population range.

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2008 DATA COUNTY ONLY (RANK)	2007 DATA COUNTY ONLY (RANK)	2008 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Duplin	 <p>2008 Burden: 4.64% 2007 Burden: 4.76% 2006 Burden: 4.67%</p> <p>Change FY07-08: -2.59% Rank: 53 (2008), 48 (2007)</p> <p>Population: 53,133 Per Capita Income: \$25,214 Rank: 50 (Pop.), 83 (PCI)</p>	<p>County Rev./Income 3.35% (32)</p> <p>County Rev. Per Cap. \$844.91 (61)</p> <p>Property Tax/Income 1.84% (56)</p> <p>Property Tax Per Cap. \$464.25 (72)</p> <p>Sales Tax/Income 0.74% (44)</p> <p>Sales Tax Per Capita \$185.60 (75)</p>	<p>County Rev./Income 3.47% (29)</p> <p>County Rev. Per Cap. \$876.71 (57)</p> <p>Property Tax/Income 1.91% (41)</p> <p>Property Tax Per Cap. \$483.11 (62)</p> <p>Sales Tax/Income 0.78% (43)</p> <p>Sales Tax Per Capita \$196.87 (73)</p>	<p>Beulaville 1,089 (83) Calypso 448 (105) Faison 778 (62) Greenevers 589 (—) Kenansville 1,243 (132) Magnolia 1,004 (138) Rose Hill 1,392 (101) Teachey 411 (118) Wallace 3,546 (69) Warsaw 3,158 (111)</p>
Durham	 <p>2008 Burden: 5.85% 2007 Burden: 6.00% 2006 Burden: 6.39%</p> <p>Change FY07-08: -2.55% Rank: 12 (2008), 10 (2007)</p> <p>Population: 254,740 Per Capita Income: \$37,308 Rank: 6 (Pop.), 8 (PCI)</p>	<p>County Rev./Income 2.97% (64)</p> <p>County Rev. Per Cap. \$1,107.07 (19)</p> <p>Property Tax/Income 2.14% (27)</p> <p>Property Tax Per Cap. \$798.30 (10)</p> <p>Sales Tax/Income 0.59% (79)</p> <p>Sales Tax Per Capita \$220.10 (37)</p>	<p>County Rev./Income 2.96% (67)</p> <p>County Rev. Per Cap. \$1,118.09 (19)</p> <p>Property Tax/Income 2.10% (21)</p> <p>Property Tax Per Cap. \$792.53 (10)</p> <p>Sales Tax/Income 0.63% (78)</p> <p>Sales Tax Per Capita \$236.80 (29)</p>	<p>Durham 222,472 (6)</p>
Edgecombe	 <p>2008 Burden: 5.36% 2007 Burden: 5.50% 2006 Burden: 5.60%</p> <p>Change FY07-08: -2.66% Rank: 20 (2008), 18 (2007)</p> <p>Population: 51,813 Per Capita Income: \$26,605 Rank: 51 (Pop.), 69 (PCI)</p>	<p>County Rev./Income 3.08% (55)</p> <p>County Rev. Per Cap. \$819.41 (67)</p> <p>Property Tax/Income 1.74% (64)</p> <p>Property Tax Per Cap. \$464.10 (73)</p> <p>Sales Tax/Income 0.58% (84)</p> <p>Sales Tax Per Capita \$155.26 (93)</p>	<p>County Rev./Income 3.14% (47)</p> <p>County Rev. Per Cap. \$841.99 (64)</p> <p>Property Tax/Income 1.79% (59)</p> <p>Property Tax Per Cap. \$479.54 (65)</p> <p>Sales Tax/Income 0.62% (83)</p> <p>Sales Tax Per Capita \$165.48 (96)</p>	<p>Conetoe 342 (183) Leggett 64 (156) MacClesfield 409 (109) Pinetops 1,287 (153) Princeville 2,307 (—) Speed 60 (147) Tarboro 10,430 (50) Whitakers 758 (—)</p>
Forsyth	 <p>2008 Burden: 4.81% 2007 Burden: 4.89% 2006 Burden: 5.00%</p> <p>Change FY07-08: -1.67% Rank: 45 (2008), 44 (2007)</p> <p>Population: 338,679 Per Capita Income: \$37,600 Rank: 4 (Pop.), 7 (PCI)</p>	<p>County Rev./Income 2.57% (89)</p> <p>County Rev. Per Cap. \$968.11 (40)</p> <p>Property Tax/Income 1.71% (70)</p> <p>Property Tax Per Cap. \$643.61 (29)</p> <p>Sales Tax/Income 0.58% (86)</p> <p>Sales Tax Per Capita \$217.01 (38)</p>	<p>County Rev./Income 2.58% (87)</p> <p>County Rev. Per Cap. \$980.50 (41)</p> <p>Property Tax/Income 1.70% (67)</p> <p>Property Tax Per Cap. \$645.33 (27)</p> <p>Sales Tax/Income 0.60% (87)</p> <p>Sales Tax Per Capita \$226.14 (41)</p>	<p>Bethania 382 (72) Clemmons 17,902 (79) Kernersville 21,961 (21) Lewisville 13,378 (78) Rural Hall 2,660 (120) Tobaccoville 2,637 (180) Walkertown 4,793 (158) Winston-Salem 224,889 (16)</p>
Franklin	 <p>2008 Burden: 4.45% 2007 Burden: 4.50% 2006 Burden: 4.54%</p> <p>Change FY07-08: -0.98% Rank: 61 (2008), 61 (2007)</p> <p>Population: 56,456 Per Capita Income: \$27,685 Rank: 45 (Pop.), 56 (PCI)</p>	<p>County Rev./Income 3.47% (27)</p> <p>County Rev. Per Cap. \$960.12 (43)</p> <p>Property Tax/Income 2.09% (28)</p> <p>Property Tax Per Cap. \$578.85 (42)</p> <p>Sales Tax/Income 0.72% (51)</p> <p>Sales Tax Per Capita \$198.52 (60)</p>	<p>County Rev./Income 3.48% (28)</p> <p>County Rev. Per Cap. \$989.09 (37)</p> <p>Property Tax/Income 2.02% (31)</p> <p>Property Tax Per Cap. \$575.14 (40)</p> <p>Sales Tax/Income 0.75% (49)</p> <p>Sales Tax Per Capita \$212.90 (51)</p>	<p>Bunn 394 (29) Centerville 107 (—) Franklinton 2,460 (106) Louisburg 3,679 (75) Youngsville 1,168 (36)</p>
Gaston	 <p>2008 Burden: 4.89% 2007 Burden: 4.99% 2006 Burden: 5.03%</p> <p>Change FY07-08: -2.08% Rank: 40 (2008), 39 (2007)</p> <p>Population: 200,972 Per Capita Income: \$31,585 Rank: 8 (Pop.), 25 (PCI)</p>	<p>County Rev./Income 3.06% (56)</p> <p>County Rev. Per Cap. \$967.55 (41)</p> <p>Property Tax/Income 1.94% (40)</p> <p>Property Tax Per Cap. \$611.25 (39)</p> <p>Sales Tax/Income 0.62% (74)</p> <p>Sales Tax Per Capita \$196.15 (61)</p>	<p>County Rev./Income 3.01% (63)</p> <p>County Rev. Per Cap. \$982.35 (40)</p> <p>Property Tax/Income 1.89% (45)</p> <p>Property Tax Per Cap. \$616.25 (34)</p> <p>Sales Tax/Income 0.62% (79)</p> <p>Sales Tax Per Capita \$203.08 (63)</p>	<p>Belmont 9,921 (39) Bessemer City 5,517 (66) Cherryville 5,680 (52) Cramerton 3,363 (46) Dallas 3,949 (107) Gastonia 72,779 (22) High Shoals 785 (—) Lowell 2,719 (91) McAdenville 598 (58) Mount Holly 10,213 (—) Ranlo 3,142 (149) Spencer Mountain 52 (—) Stanley 3,246 (73)</p>


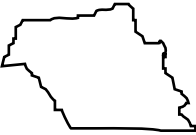




COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2008 DATA COUNTY ONLY (RANK)	2007 DATA COUNTY ONLY (RANK)	2008 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
	2008 Burden: 3.38% 2007 Burden: 3.29% 2006 Burden: 3.13% Change FY07-08: 2.86% Rank: 93 (2008), 96 (2007) Population: 11,819 Per Capita Income: \$24,302 Rank: 93 (Pop.), 93 (PCI)	County Rev./Income 3.12% (52) County Rev. Per Cap. \$757.55 (85) Property Tax/Income 1.89% (46) Property Tax Per Cap. \$458.37 (76) Sales Tax/Income 0.73% (49) Sales Tax Per Capita \$176.46 (82)	County Rev./Income 3.01% (62) County Rev. Per Cap. \$765.71 (88) Property Tax/Income 1.80% (56) Property Tax Per Cap. \$457.45 (79) Sales Tax/Income 0.72% (56) Sales Tax Per Capita \$184.19 (82)	Gatesville 298 (—)
	2008 Burden: — 2007 Burden: — 2006 Burden: 6.33% Change FY07-08: — Rank: — (2008), — (2007) Population: 8,144 Per Capita Income: \$25,487 Rank: 98 (Pop.), 82 (PCI)	<i>Data not available</i> As of February 2010, Graham County had not submitted the AFIR report for FY 2008 that was due to the State Treasurer's office on Oct. 31, 2008.	<i>Data not available</i> As of February 2010, Graham County had not submitted the AFIR report for FY 2007 that was due to the State Treasurer's office on Oct. 31, 2007.	Robbinsville 738 (—) Santeetlah 70 (—)
	2008 Burden: 4.23% 2007 Burden: 4.21% 2006 Burden: 4.29% Change FY07-08: 0.52% Rank: 70 (2008), 69 (2007) Population: 55,667 Per Capita Income: \$25,763 Rank: 47 (Pop.), 79 (PCI)	County Rev./Income 2.91% (71) County Rev. Per Cap. \$750.00 (88) Property Tax/Income 1.87% (49) Property Tax Per Cap. \$482.40 (65) Sales Tax/Income 0.63% (72) Sales Tax Per Capita \$162.22 (92)	County Rev./Income 2.96% (68) County Rev. Per Cap. \$768.91 (85) Property Tax/Income 1.76% (64) Property Tax Per Cap. \$458.08 (78) Sales Tax/Income 0.76% (46) Sales Tax Per Capita \$197.47 (72)	Butner 7,542 (82) Creedmoor 2,790 (60) Oxford 9,342 (65) Stem 272 (139) Stovall 394 (116)
	2008 Burden: 3.74% 2007 Burden: 3.65% 2006 Burden: 3.75% Change FY07-08: 2.45% Rank: 82 (2008), 88 (2007) Population: 21,110 Per Capita Income: \$23,442 Rank: 80 (Pop.), 96 (PCI)	County Rev./Income 2.94% (68) County Rev. Per Cap. \$689.57 (95) Property Tax/Income 1.58% (81) Property Tax Per Cap. \$369.78 (95) Sales Tax/Income 0.73% (46) Sales Tax Per Capita \$170.80 (86)	County Rev./Income 2.84% (77) County Rev. Per Cap. \$689.17 (95) Property Tax/Income 1.57% (77) Property Tax Per Cap. \$382.31 (94) Sales Tax/Income 0.74% (54) Sales Tax Per Capita \$178.52 (87)	Hookerton 484 (179) Snow Hill 1,614 (168) Walstonburg 231 (150)
	2008 Burden: 5.42% 2007 Burden: 5.50% 2006 Burden: 5.44% Change FY07-08: -1.37% Rank: 16 (2008), 19 (2007) Population: 460,780 Per Capita Income: \$37,013 Rank: 3 (Pop.), 9 (PCI)	County Rev./Income 2.60% (85) County Rev. Per Cap. \$961.46 (42) Property Tax/Income 1.80% (59) Property Tax Per Cap. \$665.03 (26) Sales Tax/Income 0.52% (93) Sales Tax Per Capita \$191.19 (69)	County Rev./Income 2.63% (86) County Rev. Per Cap. \$993.85 (35) Property Tax/Income 1.78% (61) Property Tax Per Cap. \$672.24 (22) Sales Tax/Income 0.55% (92) Sales Tax Per Capita \$208.90 (55)	Greensboro 248,111 (9) High Point 98,791 (11) Jamestown 3,369 (47) Oak Ridge 4,758 (165) Pleasant Garden 5,228 (86) Sedalia 668 (148) Stokesdale 3,756 (186) Summerfield 7,783 (83) Whitsett 750 (189)
	2008 Burden: 5.03% 2007 Burden: 5.21% 2006 Burden: 5.54% Change FY07-08: -3.48% Rank: 31 (2008), 29 (2007) Population: 55,352 Per Capita Income: \$25,153 Rank: 48 (Pop.), 84 (PCI)	County Rev./Income 3.35% (34) County Rev. Per Cap. \$841.66 (62) Property Tax/Income 1.91% (42) Property Tax Per Cap. \$481.39 (66) Sales Tax/Income 0.80% (31) Sales Tax Per Capita \$201.40 (55)	County Rev./Income 3.50% (26) County Rev. Per Cap. \$888.80 (54) Property Tax/Income 2.00% (32) Property Tax Per Cap. \$507.38 (53) Sales Tax/Income 0.84% (27) Sales Tax Per Capita \$213.10 (50)	Enfield 2,278 (141) Halifax 333 (123) Hobgood 385 (134) Littleton 669 (85) Roanoke Rapids 16,569 (51) Scotland Neck 2,214 (—) Weldon 1,319 (56)


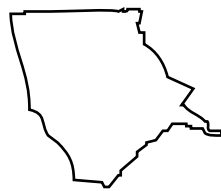
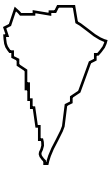
* Rank within relevant population range.

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2008 DATA COUNTY ONLY (RANK)	2007 DATA COUNTY ONLY (RANK)	2008 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Harnett	 <p>2008 Burden: 4.86% 2007 Burden: 5.35% 2006 Burden: 4.50%</p> <p>Change FY07-08: -9.18% Rank: 42 (2008), 23 (2007)</p> <p>Population: 106,506 Per Capita Income: \$26,612 Rank: 24 (Pop.), 68 (PCI)</p>	<p>County Rev./Income 3.29% (36)</p> <p>County Rev. Per Cap. \$876.64 (53)</p> <p>Property Tax/Income 1.57% (85)</p> <p>Property Tax Per Cap. \$417.64 (87)</p> <p>Sales Tax/Income 0.73% (45)</p> <p>Sales Tax Per Capita \$194.13 (63)</p>	<p>County Rev./Income 3.79% (18)</p> <p>County Rev. Per Cap. \$1,023.66 (34)</p> <p>Property Tax/Income 1.59% (76)</p> <p>Property Tax Per Cap. \$429.40 (85)</p> <p>Sales Tax/Income 0.76% (47)</p> <p>Sales Tax Per Capita \$204.34 (61)</p>	<p>Angier 4,219 (112) Coats 2,074 (79) Dunn 10,088 (23) Erwin 4,864 (143) Lillington 3,123 (89)</p>
Haywood	 <p>2008 Burden: 4.99% 2007 Burden: 5.04% 2006 Burden: 4.97%</p> <p>Change FY07-08: -0.93% Rank: 34 (2008), 36 (2007)</p> <p>Population: 57,031 Per Capita Income: \$29,356 Rank: 44 (Pop.), 41 (PCI)</p>	<p>County Rev./Income 3.63% (21)</p> <p>County Rev. Per Cap. \$1,066.33 (26)</p> <p>Property Tax/Income 2.23% (21)</p> <p>Property Tax Per Cap. \$654.76 (28)</p> <p>Sales Tax/Income 0.83% (25)</p> <p>Sales Tax Per Capita \$243.07 (16)</p>	<p>County Rev./Income 3.65% (21)</p> <p>County Rev. Per Cap. \$1,076.16 (26)</p> <p>Property Tax/Income 2.26% (17)</p> <p>Property Tax Per Cap. \$667.02 (23)</p> <p>Sales Tax/Income 0.84% (26)</p> <p>Sales Tax Per Capita \$248.48 (22)</p>	<p>Canton 4,083 (34) Clyde 1,370 (63) Maggie Valley 1,251 (18) Waynesville 9,972 (16)</p>
Henderson	 <p>2008 Burden: 4.16% 2007 Burden: 4.20% 2006 Burden: 3.99%</p> <p>Change FY07-08: -0.79% Rank: 72 (2008), 71 (2007)</p> <p>Population: 102,142 Per Capita Income: \$33,500 Rank: 25 (Pop.), 17 (PCI)</p>	<p>County Rev./Income 3.17% (47)</p> <p>County Rev. Per Cap. \$1,061.06 (27)</p> <p>Property Tax/Income 1.88% (47)</p> <p>Property Tax Per Cap. \$630.88 (33)</p> <p>Sales Tax/Income 0.68% (57)</p> <p>Sales Tax Per Capita \$227.75 (28)</p>	<p>County Rev./Income 3.17% (43)</p> <p>County Rev. Per Cap. \$1,068.80 (28)</p> <p>Property Tax/Income 1.83% (52)</p> <p>Property Tax Per Cap. \$618.56 (33)</p> <p>Sales Tax/Income 0.71% (58)</p> <p>Sales Tax Per Capita \$239.05 (26)</p>	<p>Flat Rock 3,193 (87) Fletcher 6,168 (36) Hendersonville 12,747 (25) Laurel Park 2,249 (43) Mills River 6,334 (69)</p>
Hertford	 <p>2008 Burden: 4.96% 2007 Burden: 4.96% 2006 Burden: 5.04%</p> <p>Change FY07-08: -0.14% Rank: 35 (2008), 40 (2007)</p> <p>Population: 23,730 Per Capita Income: \$24,923 Rank: 77 (Pop.), 86 (PCI)</p>	<p>County Rev./Income 3.20% (41)</p> <p>County Rev. Per Cap. \$798.15 (74)</p> <p>Property Tax/Income 1.85% (54)</p> <p>Property Tax Per Cap. \$460.42 (75)</p> <p>Sales Tax/Income 0.86% (18)</p> <p>Sales Tax Per Capita \$213.76 (42)</p>	<p>County Rev./Income 3.27% (38)</p> <p>County Rev. Per Cap. \$810.34 (73)</p> <p>Property Tax/Income 1.92% (40)</p> <p>Property Tax Per Cap. \$475.42 (69)</p> <p>Sales Tax/Income 0.91% (17)</p> <p>Sales Tax Per Capita \$224.86 (43)</p>	<p>Ahoskie 4,456 (82) Cofield 326 (49) Como 71 (138) Harrellsville 98 (140) Murfreesboro 2,443 (96) Winton 947 (144)</p>
Hoke	 <p>2008 Burden: — 2007 Burden: 3.83% 2006 Burden: 3.54%</p> <p>Change FY07-08: — Rank: — (2008), 84 (2007)</p> <p>Population: 42,932 Per Capita Income: \$24,050 Rank: 59 (Pop.), 94 (PCI)</p>	<p><i>Data not available</i> As of February 2010, Hoke County had not submitted the AFIR report for FY 2008 that was due to the State Treasurer's office on Oct. 31, 2008.</p>	<p>County Rev./Income 2.81% (80)</p> <p>County Rev. Per Cap. \$663.75 (98)</p> <p>Property Tax/Income 1.53% (82)</p> <p>Property Tax Per Cap. \$362.01 (95)</p> <p>Sales Tax/Income 0.74% (52)</p> <p>Sales Tax Per Capita \$175.30 (90)</p>	<p>Raeford 3,837 (—)</p>
Hyde	 <p>2008 Burden: 7.84% 2007 Burden: 8.35% 2006 Burden: 7.96%</p> <p>Change FY07-08: -6.07% Rank: 4 (2008), 2 (2007)</p> <p>Population: 5,447 Per Capita Income: \$27,312 Rank: 99 (Pop.), 61 (PCI)</p>	<p>County Rev./Income 6.94% (2)</p> <p>County Rev. Per Cap. \$1,896.02 (3)</p> <p>Property Tax/Income 3.83% (2)</p> <p>Property Tax Per Cap. \$1,044.95 (3)</p> <p>Sales Tax/Income 1.09% (5)</p> <p>Sales Tax Per Capita \$298.17 (5)</p>	<p>County Rev./Income 7.30% (2)</p> <p>County Rev. Per Cap. \$1,820.33 (3)</p> <p>Property Tax/Income 4.15% (1)</p> <p>Property Tax Per Cap. \$1,034.85 (3)</p> <p>Sales Tax/Income 1.21% (4)</p> <p>Sales Tax Per Capita \$302.22 (8)</p>	<p>No incorporated municipalities.</p>



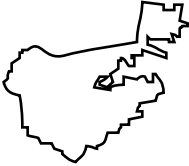
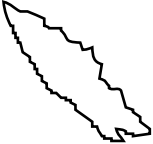


COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2008 DATA COUNTY ONLY (RANK)	2007 DATA COUNTY ONLY (RANK)	2008 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Iredell 	2008 Burden: 5.03% 2007 Burden: 4.74% 2006 Burden: 4.58%	County Rev./Income 3.17% (45) County Rev. Per Cap. \$1,006.86 (35) Property Tax/Income 1.94% (39) Property Tax Per Cap. \$614.83 (38) Sales Tax/Income 0.75% (39) Sales Tax Per Capita \$238.59 (19)	County Rev./Income 3.03% (60) County Rev. Per Cap. \$979.04 (42) Property Tax/Income 1.73% (66) Property Tax Per Cap. \$559.32 (44) Sales Tax/Income 0.78% (42) Sales Tax Per Capita \$252.44 (18)	Harmony 603 (87) Love Valley 53 (32) Mooresville 27,628 (2) Statesville 26,704 (19) Troutman 2,139 (13)
	Change FY07-08: 6.01% Rank: 32 (2008), 50 (2007) Population: 150,421 Per Capita Income: \$31,715 Rank: 17 (Pop.), 24 (PCI)			
Jackson 	2008 Burden: 4.51% 2007 Burden: 4.59% 2006 Burden: 4.57%	County Rev./Income 4.27% (11) County Rev. Per Cap. \$1,186.23 (15) Property Tax/Income 2.45% (15) Property Tax Per Cap. \$680.27 (23) Sales Tax/Income 1.08% (6) Sales Tax Per Capita \$299.65 (4)	County Rev./Income 4.35% (11) County Rev. Per Cap. \$1,207.00 (14) Property Tax/Income 2.47% (14) Property Tax Per Cap. \$685.22 (21) Sales Tax/Income 1.13% (6) Sales Tax Per Capita \$314.52 (4)	Dillsboro 258 (31) Forest Hills 351 (107) Sylva 2,557 (33) Webster 590 (121)
	Change FY07-08: -1.68% Rank: 57 (2008), 57 (2007) Population: 36,815 Per Capita Income: \$27,762 Rank: 65 (Pop.), 54 (PCI)			
Johnston 	2008 Burden: 4.66% 2007 Burden: 4.84% 2006 Burden: 4.94%	County Rev./Income 3.01% (59) County Rev. Per Cap. \$939.90 (46) Property Tax/Income 1.85% (53) Property Tax Per Cap. \$579.41 (41) Sales Tax/Income 0.72% (50) Sales Tax Per Capita \$225.08 (31)	County Rev./Income 3.18% (41) County Rev. Per Cap. \$987.90 (38) Property Tax/Income 1.89% (46) Property Tax Per Cap. \$586.52 (37) Sales Tax/Income 0.80% (38) Sales Tax Per Capita \$249.49 (20)	Benson 3,518 (77) Clayton 12,908 (18) Four Oaks 1,911 (130) Kenly 1,935 (95) Micro 533 (103) Pine Level 1,879 (142) Princeton 1,256 (122) Selma 7,168 (58) Smithfield 12,821 (30) Wilson's Mills 1,675 (157)
	Change FY07-08: -3.69% Rank: 51 (2008), 46 (2007) Population: 157,296 Per Capita Income: \$31,238 Rank: 13 (Pop.), 27 (PCI)			
Jones 	2008 Burden: 3.05% 2007 Burden: 3.17% 2006 Burden: 2.91%	County Rev./Income 2.43% (94) County Rev. Per Cap. \$700.98 (93) Property Tax/Income 1.59% (80) Property Tax Per Cap. \$457.90 (77) Sales Tax/Income 0.56% (88) Sales Tax Per Capita \$162.70 (91)	County Rev./Income 2.53% (90) County Rev. Per Cap. \$724.57 (90) Property Tax/Income 1.65% (72) Property Tax Per Cap. \$471.83 (72) Sales Tax/Income 0.60% (86) Sales Tax Per Capita \$172.47 (94)	Maysville 996 (170) Pollocksville 259 (178) Trenton 236 (185)
	Change FY07-08: -3.66% Rank: 97 (2008), 98 (2007) Population: 10,315 Per Capita Income: \$28,860 Rank: 96 (Pop.), 45 (PCI)			
Lee 	2008 Burden: 5.24% 2007 Burden: 5.16% 2006 Burden: 5.25%	County Rev./Income 3.19% (43) County Rev. Per Cap. \$958.12 (44) Property Tax/Income 2.18% (23) Property Tax Per Cap. \$655.54 (27) Sales Tax/Income 0.67% (59) Sales Tax Per Capita \$200.22 (58)	County Rev./Income 3.08% (55) County Rev. Per Cap. \$946.97 (47) Property Tax/Income 2.09% (23) Property Tax Per Cap. \$644.25 (28) Sales Tax/Income 0.66% (71) Sales Tax Per Capita \$202.79 (64)	Broadway 1,091 (72) Sanford 27,271 (21)
	Change FY07-08: 1.55% Rank: 23 (2008), 30 (2007) Population: 56,376 Per Capita Income: \$30,052 Rank: 46 (Pop.), 35 (PCI)			
Lenoir 	2008 Burden: 4.51% 2007 Burden: 4.57% 2006 Burden: 4.53%	County Rev./Income 2.86% (76) County Rev. Per Cap. \$846.04 (60) Property Tax/Income 1.72% (66) Property Tax Per Cap. \$510.42 (56) Sales Tax/Income 0.69% (56) Sales Tax Per Capita \$203.20 (51)	County Rev./Income 2.90% (74) County Rev. Per Cap. \$870.11 (59) Property Tax/Income 1.73% (65) Property Tax Per Cap. \$519.76 (51) Sales Tax/Income 0.70% (60) Sales Tax Per Capita \$208.82 (56)	Kinston 22,763 (48) La Grange 2,789 (139) Pink Hill 547 (63)
	Change FY07-08: -1.39% Rank: 58 (2008), 58 (2007) Population: 57,642 Per Capita Income: \$29,600 Rank: 43 (Pop.), 37 (PCI)			

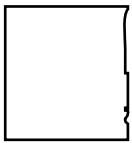


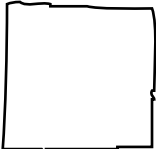


* Rank within relevant population range.

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2008 DATA COUNTY ONLY (RANK)	2007 DATA COUNTY ONLY (RANK)	2008 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*		
Lincoln	 <p>2008 Burden: 4.47% 2007 Burden: 4.65% 2006 Burden: 4.64%</p> <p>Change FY07-08: -3.91% Rank: 59 (2008), 52 (2007)</p> <p>Population: 72,776 Per Capita Income: \$30,450 Rank: 36 (Pop.), 33 (PCI)</p>	<p>County Rev./Income 3.43% (28)</p> <p>County Rev. Per Cap. \$1,045.93 (29)</p> <p>Property Tax/Income 2.05% (31)</p> <p>Property Tax Per Cap. \$625.55 (36)</p> <p>Sales Tax/Income 0.73% (47)</p> <p>Sales Tax Per Capita \$221.81 (36)</p>	<p>County Rev./Income 3.51% (25)</p> <p>County Rev. Per Cap. \$1,080.26 (25)</p> <p>Property Tax/Income 2.04% (26)</p> <p>Property Tax Per Cap. \$628.84 (32)</p> <p>Sales Tax/Income 0.76% (45)</p> <p>Sales Tax Per Capita \$233.88 (34)</p>	Lincolnton	11,061	(37)
Macon	 <p>2008 Burden: 5.56% 2007 Burden: 5.73% 2006 Burden: 5.71%</p> <p>Change FY07-08: -2.92% Rank: 14 (2008), 13 (2007)</p> <p>Population: 33,626 Per Capita Income: \$28,443 Rank: 68 (Pop.), 48 (PCI)</p>	<p>County Rev./Income 4.39% (10)</p> <p>County Rev. Per Cap. \$1,249.97 (11)</p> <p>Property Tax/Income 2.56% (12)</p> <p>Property Tax Per Cap. \$728.23 (15)</p> <p>Sales Tax/Income 1.01% (8)</p> <p>Sales Tax Per Capita \$287.45 (7)</p>	<p>County Rev./Income 4.57% (9)</p> <p>County Rev. Per Cap. \$1,328.58 (8)</p> <p>Property Tax/Income 2.58% (9)</p> <p>Property Tax Per Cap. \$750.87 (13)</p> <p>Sales Tax/Income 1.08% (8)</p> <p>Sales Tax Per Capita \$315.29 (3)</p>	Franklin Highlands	3,826 969	(39) (9)
Madison	 <p>2008 Burden: 3.66% 2007 Burden: 3.59% 2006 Burden: 3.58%</p> <p>Change FY07-08: 1.85% Rank: 89 (2008), 89 (2007)</p> <p>Population: 20,495 Per Capita Income: \$25,008 Rank: 81 (Pop.), 85 (PCI)</p>	<p>County Rev./Income 3.11% (53)</p> <p>County Rev. Per Cap. \$778.87 (78)</p> <p>Property Tax/Income 1.95% (38)</p> <p>Property Tax Per Cap. \$487.25 (64)</p> <p>Sales Tax/Income 0.59% (82)</p> <p>Sales Tax Per Capita \$146.96 (97)</p>	<p>County Rev./Income 3.03% (59)</p> <p>County Rev. Per Cap. \$767.54 (87)</p> <p>Property Tax/Income 1.89% (44)</p> <p>Property Tax Per Cap. \$479.63 (64)</p> <p>Sales Tax/Income 0.57% (91)</p> <p>Sales Tax Per Capita \$145.56 (98)</p>	Hot Springs Mars Hill Marshall	667 1,873 853	(—) (119) (66)
Martin	 <p>2008 Burden: 4.63% 2007 Burden: 4.85% 2006 Burden: 4.88%</p> <p>Change FY07-08: -4.45% Rank: 54 (2008), 45 (2007)</p> <p>Population: 23,906 Per Capita Income: \$27,786 Rank: 75 (Pop.), 53 (PCI)</p>	<p>County Rev./Income 3.22% (39)</p> <p>County Rev. Per Cap. \$894.35 (49)</p> <p>Property Tax/Income 1.82% (57)</p> <p>Property Tax Per Cap. \$505.44 (58)</p> <p>Sales Tax/Income 0.85% (19)</p> <p>Sales Tax Per Capita \$235.68 (20)</p>	<p>County Rev./Income 3.41% (32)</p> <p>County Rev. Per Cap. \$932.90 (50)</p> <p>Property Tax/Income 1.98% (33)</p> <p>Property Tax Per Cap. \$540.98 (47)</p> <p>Sales Tax/Income 0.83% (28)</p> <p>Sales Tax Per Capita \$227.96 (39)</p>	Bear Grass Everetts Hamilton Hassell Jamesville Oak City Parmele Robersonville Williamston	87 174 475 69 455 354 269 1,596 5,694	(168) (149) (151) (186) (131) (137) (142) (109) (49)
McDowell	 <p>2008 Burden: 3.94% 2007 Burden: 3.96% 2006 Burden: 3.89%</p> <p>Change FY07-08: -0.35% Rank: 78 (2008), 78 (2007)</p> <p>Population: 44,064 Per Capita Income: \$24,447 Rank: 57 (Pop.), 91 (PCI)</p>	<p>County Rev./Income 3.14% (49)</p> <p>County Rev. Per Cap. \$768.24 (82)</p> <p>Property Tax/Income 1.64% (78)</p> <p>Property Tax Per Cap. \$401.15 (90)</p> <p>Sales Tax/Income 0.91% (14)</p> <p>Sales Tax Per Capita \$221.94 (35)</p>	<p>County Rev./Income 3.14% (46)</p> <p>County Rev. Per Cap. \$782.71 (81)</p> <p>Property Tax/Income 1.54% (81)</p> <p>Property Tax Per Cap. \$384.35 (93)</p> <p>Sales Tax/Income 0.93% (14)</p> <p>Sales Tax Per Capita \$232.51 (35)</p>	Marion Old Fort	7,107 976	(68) (64)
Mecklenburg	 <p>2008 Burden: 5.91% 2007 Burden: 6.16% 2006 Burden: 6.13%</p> <p>Change FY07-08: -4.17% Rank: 10 (2008), 9 (2007)</p> <p>Population: 863,147 Per Capita Income: \$45,483 Rank: 1 (Pop.), 1 (PCI)</p>	<p>County Rev./Income 3.04% (57)</p> <p>County Rev. Per Cap. \$1,383.36 (6)</p> <p>Property Tax/Income 2.04% (33)</p> <p>Property Tax Per Cap. \$929.13 (6)</p> <p>Sales Tax/Income 0.63% (70)</p> <p>Sales Tax Per Capita \$286.80 (8)</p>	<p>County Rev./Income 3.10% (52)</p> <p>County Rev. Per Cap. \$1,452.26 (5)</p> <p>Property Tax/Income 2.04% (27)</p> <p>Property Tax Per Cap. \$957.76 (5)</p> <p>Sales Tax/Income 0.67% (68)</p> <p>Sales Tax Per Capita \$312.14 (7)</p>	Charlotte Cornelius Davidson Huntersville Matthews Mint Hill Pineville	674,658 22,946 9,748 39,191 28,072 20,519 7,368	(1) (4) (13) (12) (14) (34) (6)

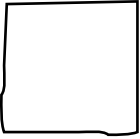
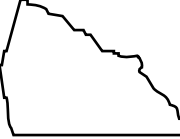
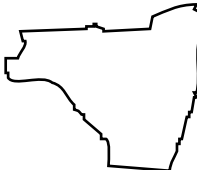



COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2008 DATA COUNTY ONLY (RANK)	2007 DATA COUNTY ONLY (RANK)	2008 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
	Mitchell 2008 Burden: 4.24% 2007 Burden: 4.37% 2006 Burden: 4.38% Change FY07-08: -3.07% Rank: 69 (2008), 66 (2007) Population: 15,950 Per Capita Income: \$23,710 Rank: 87 (Pop.), 95 (PCI)	County Rev./Income 3.35% (33) County Rev. Per Cap. \$793.98 (76) Property Tax/Income 1.72% (67) Property Tax Per Cap. \$407.31 (89) Sales Tax/Income 1.01% (10) Sales Tax Per Capita \$239.06 (18)	County Rev./Income 3.46% (31) County Rev. Per Cap. \$840.80 (66) Property Tax/Income 1.78% (60) Property Tax Per Cap. \$433.62 (84) Sales Tax/Income 1.04% (9) Sales Tax Per Capita \$252.38 (19)	Bakersville 354 (54) Spruce Pine 2,037 (113)
	Montgomery 2008 Burden: 4.65% 2007 Burden: 4.63% 2006 Burden: 4.70% Change FY07-08: 0.49% Rank: 52 (2008), 53 (2007) Population: 27,588 Per Capita Income: \$26,270 Rank: 71 (Pop.), 72 (PCI)	County Rev./Income 3.03% (58) County Rev. Per Cap. \$796.65 (75) Property Tax/Income 1.87% (48) Property Tax Per Cap. \$492.17 (61) Sales Tax/Income 0.65% (66) Sales Tax Per Capita \$169.87 (87)	County Rev./Income 2.95% (71) County Rev. Per Cap. \$784.88 (80) Property Tax/Income 1.90% (42) Property Tax Per Cap. \$507.06 (54) Sales Tax/Income 0.67% (66) Sales Tax Per Capita \$179.10 (86)	Biscoe 1,757 (123) Candor 845 (84) Mount Gilead 1,381 (131) Star 809 (98) Troy 4,149 (160)
	Moore 2008 Burden: 4.41% 2007 Burden: 4.21% 2006 Burden: 3.95% Change FY07-08: 4.76% Rank: 65 (2008), 68 (2007) Population: 83,932 Per Capita Income: \$37,800 Rank: 32 (Pop.), 6 (PCI)	County Rev./Income 2.59% (87) County Rev. Per Cap. \$977.62 (38) Property Tax/Income 1.67% (74) Property Tax Per Cap. \$629.98 (34) Sales Tax/Income 0.59% (80) Sales Tax Per Capita \$222.99 (34)	County Rev./Income 2.45% (95) County Rev. Per Cap. \$928.52 (52) Property Tax/Income 1.41% (93) Property Tax Per Cap. \$534.76 (49) Sales Tax/Income 0.62% (80) Sales Tax Per Capita \$235.46 (31)	Aberdeen 4,579 (35) Cameron 282 (36) Carthage 2,245 (25) Foxfire Village 547 (20) Pinebluff 1,360 (58) Pinehurst 11,632 (15) Robbins 1,293 (57) Southern Pines 12,210 (14) Taylortown 962 (47) Vass 804 (42) Whispering Pines 2,401 (64)
	Nash 2008 Burden: 4.38% 2007 Burden: 4.61% 2006 Burden: 4.30% Change FY07-08: -5.09% Rank: 67 (2008), 56 (2007) Population: 92,915 Per Capita Income: \$31,374 Rank: 29 (Pop.), 26 (PCI)	County Rev./Income 2.41% (96) County Rev. Per Cap. \$754.63 (87) Property Tax/Income 1.50% (91) Property Tax Per Cap. \$470.74 (68) Sales Tax/Income 0.60% (77) Sales Tax Per Capita \$188.07 (71)	County Rev./Income 2.52% (91) County Rev. Per Cap. \$800.27 (76) Property Tax/Income 1.52% (84) Property Tax Per Cap. \$483.60 (61) Sales Tax/Income 0.61% (84) Sales Tax Per Capita \$195.12 (75)	Bailey 713 (92) Castalia 367 (163) Dortches 867 (194) Middlesex 875 (88) Momeyer 299 (188) Nashville 4,791 (85) Red Oak 2,950 (190) Rocky Mount 56,288 (26) Sharpsburg 2,595 (166) Spring Hope 1,297 (100)
	New Hanover 2008 Burden: 6.10% 2007 Burden: 6.44% 2006 Burden: 6.64% Change FY07-08: -5.22% Rank: 7 (2008), 7 (2007) Population: 189,922 Per Capita Income: \$35,461 Rank: 9 (Pop.), 12 (PCI)	County Rev./Income 3.59% (23) County Rev. Per Cap. \$1,271.83 (9) Property Tax/Income 2.16% (26) Property Tax Per Cap. \$764.64 (13) Sales Tax/Income 0.82% (26) Sales Tax Per Capita \$289.53 (6)	County Rev./Income 3.75% (19) County Rev. Per Cap. \$1,324.41 (9) Property Tax/Income 2.25% (18) Property Tax Per Cap. \$792.64 (9) Sales Tax/Income 0.88% (21) Sales Tax Per Capita \$312.24 (6)	Carolina Beach 5,974 (2) Kure Beach 2,160 (20) Wilmington 100,746 (5) Wrightsville Beach 2,710 (9)
	Northampton 2008 Burden: 5.09% 2007 Burden: 4.38% 2006 Burden: 4.26% Change FY07-08: 16.38% Rank: 29 (2008), 64 (2007) Population: 21,235 Per Capita Income: \$28,389 Rank: 79 (Pop.), 49 (PCI)	County Rev./Income 3.97% (16) County Rev. Per Cap. \$1,126.17 (18) Property Tax/Income 2.52% (14) Property Tax Per Cap. \$714.20 (17) Sales Tax/Income 0.54% (91) Sales Tax Per Capita \$153.21 (96)	County Rev./Income 3.29% (35) County Rev. Per Cap. \$959.80 (45) Property Tax/Income 1.92% (39) Property Tax Per Cap. \$562.02 (42) Sales Tax/Income 0.54% (93) Sales Tax Per Capita \$158.99 (97)	Conway 705 (41) Garysburg 1,215 (103) Gaston 942 (60) Jackson 680 (59) Lasker 93 (80) Rich Square 868 (40) Seaboard 652 (65) Severn 255 (34) Woodland 806 (61)


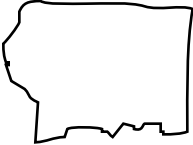




* Rank within relevant population range.

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2008 DATA COUNTY ONLY (RANK)	2007 DATA COUNTY ONLY (RANK)	2008 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
 <p>Onslow</p>	2008 Burden: 2.92% 2007 Burden: 3.20% 2006 Burden: 2.97% Change FY07-08: -8.68% Rank: 98 (2008), 97 (2007) Population: 169,302 Per Capita Income: \$35,222 Rank: 11 (Pop.), 13 (PCI)	County Rev./Income 1.89% (98) County Rev. Per Cap. \$666.04 (98) Property Tax/Income 0.95% (98) Property Tax Per Cap. \$332.94 (97) Sales Tax/Income 0.59% (83) Sales Tax Per Capita \$206.66 (46)	County Rev./Income 2.03% (99) County Rev. Per Cap. \$686.32 (96) Property Tax/Income 1.04% (99) Property Tax Per Cap. \$350.89 (97) Sales Tax/Income 0.60% (88) Sales Tax Per Capita \$201.52 (66)	Holly Ridge 863 (18) Jacksonville 77,301 (32) North Topsail Beach 898 (8) Richlands 1,093 (126) Swansboro 1,997 (11)
 <p>Orange</p>	2008 Burden: 4.94% 2007 Burden: 5.09% 2006 Burden: 4.96% Change FY07-08: -3.04% Rank: 36 (2008), 33 (2007) Population: 127,344 Per Capita Income: \$43,844 Rank: 22 (Pop.), 2 (PCI)	County Rev./Income 3.00% (60) County Rev. Per Cap. \$1,317.06 (7) Property Tax/Income 2.18% (22) Property Tax Per Cap. \$957.95 (5) Sales Tax/Income 0.41% (97) Sales Tax Per Capita \$178.08 (77)	County Rev./Income 3.11% (51) County Rev. Per Cap. \$1,351.85 (7) Property Tax/Income 2.24% (19) Property Tax Per Cap. \$973.61 (4) Sales Tax/Income 0.44% (98) Sales Tax Per Capita \$189.47 (78)	Carrboro 19,178 (12) Chapel Hill 54,904 (4) Hillsborough 6,584 (9)
 <p>Pamlico</p>	2008 Burden: 4.12% 2007 Burden: 3.85% 2006 Burden: 4.02% Change FY07-08: 6.89% Rank: 73 (2008), 82 (2007) Population: 12,947 Per Capita Income: \$32,036 Rank: 91 (Pop.), 22 (PCI)	County Rev./Income 3.40% (30) County Rev. Per Cap. \$1,089.23 (23) Property Tax/Income 2.17% (25) Property Tax Per Cap. \$694.08 (21) Sales Tax/Income 0.63% (69) Sales Tax Per Capita \$203.04 (52)	County Rev./Income 3.14% (45) County Rev. Per Cap. \$990.66 (36) Property Tax/Income 2.04% (28) Property Tax Per Cap. \$644.11 (29) Sales Tax/Income 0.69% (61) Sales Tax Per Capita \$219.07 (46)	Alliance 786 (153) Arapahoe 427 (—) Bayboro 732 (91) Grantsboro 833 (152) Mesic 243 (122) Minnesott Beach 366 (57) Oriental 865 (30) Stonewall 282 (77) Vandemere 280 (100)
 <p>Pasquotank</p>	2008 Burden: 5.40% 2007 Burden: 5.63% 2006 Burden: 5.82% Change FY07-08: -4.04% Rank: 17 (2008), 14 (2007) Population: 40,880 Per Capita Income: \$25,822 Rank: 60 (Pop.), 78 (PCI)	County Rev./Income 3.34% (35) County Rev. Per Cap. \$863.69 (56) Property Tax/Income 1.49% (92) Property Tax Per Cap. \$384.08 (94) Sales Tax/Income 0.84% (22) Sales Tax Per Capita \$216.93 (39)	County Rev./Income 3.49% (27) County Rev. Per Cap. \$925.28 (53) Property Tax/Income 1.48% (88) Property Tax Per Cap. \$391.96 (92) Sales Tax/Income 0.90% (19) Sales Tax Per Capita \$238.93 (27)	Elizabeth City 19,837 (54)
 <p>Pender</p>	2008 Burden: 5.11% 2007 Burden: 5.48% 2006 Burden: 5.33% Change FY07-08: -6.65% Rank: 27 (2008), 21 (2007) Population: 50,430 Per Capita Income: \$26,669 Rank: 52 (Pop.), 67 (PCI)	County Rev./Income 3.75% (18) County Rev. Per Cap. \$1,001.01 (36) Property Tax/Income 2.53% (13) Property Tax Per Cap. \$673.90 (25) Sales Tax/Income 0.75% (41) Sales Tax Per Capita \$200.36 (57)	County Rev./Income 4.05% (16) County Rev. Per Cap. \$1,093.79 (21) Property Tax/Income 2.69% (8) Property Tax Per Cap. \$726.36 (15) Sales Tax/Income 0.79% (41) Sales Tax Per Capita \$212.58 (52)	Atkinson 260 (23) Burgaw 3,816 (65) St. Helena 477 (125) Surf City 1,766 (3) Topsail Beach 575 (10) Watha 182 (119)
 <p>Perquimans</p>	2008 Burden: 4.42% 2007 Burden: 4.53% 2006 Burden: 4.61% Change FY07-08: -2.54% Rank: 64 (2008), 59 (2007) Population: 12,722 Per Capita Income: \$28,122 Rank: 92 (Pop.), 52 (PCI)	County Rev./Income 3.17% (46) County Rev. Per Cap. \$892.51 (50) Property Tax/Income 1.85% (55) Property Tax Per Cap. \$519.45 (53) Sales Tax/Income 0.67% (60) Sales Tax Per Capita \$187.33 (73)	County Rev./Income 3.28% (37) County Rev. Per Cap. \$945.93 (48) Property Tax/Income 1.88% (47) Property Tax Per Cap. \$540.88 (48) Sales Tax/Income 0.67% (67) Sales Tax Per Capita \$193.33 (76)	Hertford 2,189 (114) Winfall 601 (82)


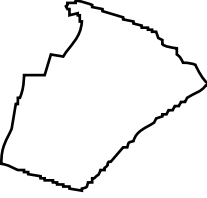


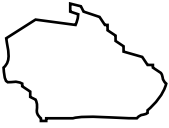

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2008 DATA COUNTY ONLY (RANK)	2007 DATA COUNTY ONLY (RANK)	2008 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Person	 <p>2008 Burden: 5.24% 2007 Burden: 5.26% 2006 Burden: 5.10%</p> <p>Change FY07-08: -0.43% Rank: 24 (2008), 26 (2007)</p> <p>Population: 37,640 Per Capita Income: \$27,706 Rank: 63 (Pop.), 55 (PCI)</p>	<p>County Rev./Income 4.19% (13)</p> <p>County Rev. Per Cap. \$1,162.20 (16)</p> <p>Property Tax/Income 2.61% (10)</p> <p>Property Tax Per Cap. \$723.05 (16)</p> <p>Sales Tax/Income 0.81% (29)</p> <p>Sales Tax Per Capita \$223.08 (33)</p>	<p>County Rev./Income 4.15% (14)</p> <p>County Rev. Per Cap. \$1,177.93 (16)</p> <p>Property Tax/Income 2.47% (13)</p> <p>Property Tax Per Cap. \$700.57 (18)</p> <p>Sales Tax/Income 0.81% (35)</p> <p>Sales Tax Per Capita \$230.86 (36)</p>	<p>Roxboro 8,876 (24)</p>
Pitt	 <p>2008 Burden: 4.74% 2007 Burden: 5.25% 2006 Burden: 5.48%</p> <p>Change FY07-08: -9.70% Rank: 47 (2008), 27 (2007)</p> <p>Population: 151,970 Per Capita Income: \$30,984 Rank: 16 (Pop.), 29 (PCI)</p>	<p>County Rev./Income 2.59% (86)</p> <p>County Rev. Per Cap. \$803.23 (73)</p> <p>Property Tax/Income 1.51% (88)</p> <p>Property Tax Per Cap. \$466.94 (69)</p> <p>Sales Tax/Income 0.63% (71)</p> <p>Sales Tax Per Capita \$195.17 (62)</p>	<p>County Rev./Income 2.86% (75)</p> <p>County Rev. Per Cap. \$880.14 (55)</p> <p>Property Tax/Income 1.55% (79)</p> <p>Property Tax Per Cap. \$477.20 (67)</p> <p>Sales Tax/Income 0.66% (70)</p> <p>Sales Tax Per Capita \$203.13 (62)</p>	<p>Ayden 4,923 (115) Bethel 1,798 (—) Falkland 117 (146) Farmville 4,656 (51) Fountain 571 (117) Greenville 76,222 (25) Grifton 2,365 (148) Grimesland 449 (141) Simpson 487 (126) Winterville 8,586 (—)</p>
Polk	 <p>2008 Burden: 3.74% 2007 Burden: 3.86% 2006 Burden: 3.70%</p> <p>Change FY07-08: -3.19% Rank: 84 (2008), 81 (2007)</p> <p>Population: 19,040 Per Capita Income: \$38,715 Rank: 84 (Pop.), 5 (PCI)</p>	<p>County Rev./Income 2.85% (77)</p> <p>County Rev. Per Cap. \$1,103.22 (21)</p> <p>Property Tax/Income 1.90% (44)</p> <p>Property Tax Per Cap. \$734.37 (14)</p> <p>Sales Tax/Income 0.52% (92)</p> <p>Sales Tax Per Capita \$200.19 (59)</p>	<p>County Rev./Income 2.97% (66)</p> <p>County Rev. Per Cap. \$1,137.52 (17)</p> <p>Property Tax/Income 1.97% (34)</p> <p>Property Tax Per Cap. \$753.97 (12)</p> <p>Sales Tax/Income 0.53% (95)</p> <p>Sales Tax Per Capita \$201.71 (65)</p>	<p>Columbus 1,056 (49) Saluda 568 (19) Tryon 1,763 (26)</p>
Randolph	 <p>2008 Burden: 3.93% 2007 Burden: 3.77% 2006 Burden: 3.70%</p> <p>Change FY07-08: 4.06% Rank: 79 (2008), 86 (2007)</p> <p>Population: 139,422 Per Capita Income: \$27,160 Rank: 19 (Pop.), 63 (PCI)</p>	<p>County Rev./Income 2.55% (91)</p> <p>County Rev. Per Cap. \$693.49 (94)</p> <p>Property Tax/Income 1.57% (84)</p> <p>Property Tax Per Cap. \$427.65 (85)</p> <p>Sales Tax/Income 0.65% (63)</p> <p>Sales Tax Per Capita \$177.28 (79)</p>	<p>County Rev./Income 2.47% (93)</p> <p>County Rev. Per Cap. \$682.20 (97)</p> <p>Property Tax/Income 1.45% (89)</p> <p>Property Tax Per Cap. \$399.77 (89)</p> <p>Sales Tax/Income 0.67% (65)</p> <p>Sales Tax Per Capita \$185.72 (80)</p>	<p>Archdale 9,680 (77) Asheboro 23,845 (57) Franklinville 1,381 (171) Liberty 2,828 (144) Ramseur 1,728 (133) Randleman 4,331 (70) Seagrove 254 (70) Staley 362 (191) Trinity 6,936 (87)</p>
Richmond	 <p>2008 Burden: 4.92% 2007 Burden: 4.95% 2006 Burden: 4.76%</p> <p>Change FY07-08: -0.50% Rank: 37 (2008), 42 (2007)</p> <p>Population: 46,672 Per Capita Income: \$25,574 Rank: 53 (Pop.), 81 (PCI)</p>	<p>County Rev./Income 3.19% (44)</p> <p>County Rev. Per Cap. \$814.73 (68)</p> <p>Property Tax/Income 1.97% (36)</p> <p>Property Tax Per Cap. \$503.57 (59)</p> <p>Sales Tax/Income 0.75% (40)</p> <p>Sales Tax Per Capita \$192.23 (67)</p>	<p>County Rev./Income 3.14% (44)</p> <p>County Rev. Per Cap. \$795.60 (78)</p> <p>Property Tax/Income 1.86% (48)</p> <p>Property Tax Per Cap. \$471.68 (73)</p> <p>Sales Tax/Income 0.80% (39)</p> <p>Sales Tax Per Capita \$201.47 (67)</p>	<p>Dobbin Heights 884 (160) Ellerbe 981 (112) Hamlet 5,870 (56) Hoffman 677 (177) Norman 73 (143) Rockingham 9,432 (61)</p>
Robeson	 <p>2008 Burden: 4.71% 2007 Burden: 4.92% 2006 Burden: 5.08%</p> <p>Change FY07-08: -4.24% Rank: 49 (2008), 43 (2007)</p> <p>Population: 129,425 Per Capita Income: \$22,943 Rank: 21 (Pop.), 98 (PCI)</p>	<p>County Rev./Income 2.96% (66)</p> <p>County Rev. Per Cap. \$680.04 (96)</p> <p>Property Tax/Income 1.58% (82)</p> <p>Property Tax Per Cap. \$361.57 (96)</p> <p>Sales Tax/Income 0.84% (23)</p> <p>Sales Tax Per Capita \$192.42 (66)</p>	<p>County Rev./Income 3.14% (48)</p> <p>County Rev. Per Cap. \$713.44 (91)</p> <p>Property Tax/Income 1.57% (78)</p> <p>Property Tax Per Cap. \$356.11 (96)</p> <p>Sales Tax/Income 0.86% (23)</p> <p>Sales Tax Per Capita \$196.70 (74)</p>	<p>ROBESON COUNTY</p> <p>Fairmont 2,744 (155) Lumber Bridge 120 (182) Lumberton 22,929 (55) Marietta 159 (—) Maxton 2,530 (151) McDonald 127 (—) Orrum 77 (199) Parkton 545 (129) Pembroke 2,732 (102) Proctorville 129 (181) Raynham 88 (196) Red Springs 3,509 (88) Rennert 348 (197) Rowland 1,167 (128) St. Pauls 2,351 (110)</p>

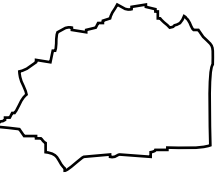


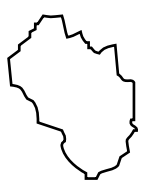
* Rank within relevant population range.

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2008 DATA COUNTY ONLY (RANK)	2007 DATA COUNTY ONLY (RANK)	2008 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Rockingham	 <p>2008 Burden: 4.81% 2007 Burden: 4.83% 2006 Burden: 4.75%</p> <p>Change FY07-08: -0.42% Rank: 44 (2008), 47 (2007)</p> <p>Population: 91,646 Per Capita Income: \$27,550 Rank: 30 (Pop.), 60 (PCI)</p>	<p>County Rev./Income 2.93% (69)</p> <p>County Rev. Per Cap. \$808.55 (72)</p> <p>Property Tax/Income 1.78% (60)</p> <p>Property Tax Per Cap. \$489.91 (62)</p> <p>Sales Tax/Income 0.64% (68)</p> <p>Sales Tax Per Capita \$175.33 (84)</p>	<p>County Rev./Income 3.00% (64)</p> <p>County Rev. Per Cap. \$841.01 (65)</p> <p>Property Tax/Income 1.76% (63)</p> <p>Property Tax Per Cap. \$495.13 (58)</p> <p>Sales Tax/Income 0.65% (73)</p> <p>Sales Tax Per Capita \$183.08 (84)</p>	<p>Eden 15,666 (59) Madison 2,217 (50) Mayodan 2,494 (93) Reidsville 14,643 (45) Stoneville 971 (43) Wentworth 2,926 (184)</p>
Rowan	 <p>2008 Burden: 4.58% 2007 Burden: 4.39% 2006 Burden: 4.33%</p> <p>Change FY07-08: 4.51% Rank: 56 (2008), 63 (2007)</p> <p>Population: 136,486 Per Capita Income: \$29,407 Rank: 20 (Pop.), 39 (PCI)</p>	<p>County Rev./Income 2.76% (80)</p> <p>County Rev. Per Cap. \$811.14 (69)</p> <p>Property Tax/Income 1.77% (61)</p> <p>Property Tax Per Cap. \$521.22 (52)</p> <p>Sales Tax/Income 0.57% (87)</p> <p>Sales Tax Per Capita \$167.88 (89)</p>	<p>County Rev./Income 2.69% (83)</p> <p>County Rev. Per Cap. \$815.47 (72)</p> <p>Property Tax/Income 1.69% (70)</p> <p>Property Tax Per Cap. \$513.65 (52)</p> <p>Sales Tax/Income 0.58% (90)</p> <p>Sales Tax Per Capita \$176.52 (89)</p>	<p>China Grove 4,298 (150) Cleveland 828 (83) East Spencer 1,699 (99) Faith 779 (90) Granite Quarry 2,435 (—) Landis 3,073 (116) Rockwell 2,048 (163) Salisbury 31,023 (17) Spencer 3,416 (94)</p>
Rutherford	 <p>2008 Burden: 4.61% 2007 Burden: 4.37% 2006 Burden: 4.34%</p> <p>Change FY07-08: 5.51% Rank: 55 (2008), 65 (2007)</p> <p>Population: 62,926 Per Capita Income: \$26,702 Rank: 40 (Pop.), 66 (PCI)</p>	<p>County Rev./Income 3.23% (37)</p> <p>County Rev. Per Cap. \$862.19 (57)</p> <p>Property Tax/Income 1.92% (41)</p> <p>Property Tax Per Cap. \$512.64 (55)</p> <p>Sales Tax/Income 0.80% (30)</p> <p>Sales Tax Per Capita \$214.46 (40)</p>	<p>County Rev./Income 3.09% (53)</p> <p>County Rev. Per Cap. \$830.55 (68)</p> <p>Property Tax/Income 1.70% (69)</p> <p>Property Tax Per Cap. \$456.76 (80)</p> <p>Sales Tax/Income 0.83% (30)</p> <p>Sales Tax Per Capita \$223.27 (44)</p>	<p>Bostic 316 (67) Chimney Rock 184 (50) Ellenboro 711 (184) Forest City 7,154 (44) Lake Lure 1,075 (7) Ruth 318 (—) Rutherfordton 4,115 (71) Spindale 3,858 (135)</p>
Sampson	 <p>2008 Burden: 3.96% 2007 Burden: 4.07% 2006 Burden: 3.78%</p> <p>Change FY07-08: -2.67% Rank: 77 (2008), 75 (2007)</p> <p>Population: 64,522 Per Capita Income: \$26,553 Rank: 38 (Pop.), 70 (PCI)</p>	<p>County Rev./Income 2.97% (62)</p> <p>County Rev. Per Cap. \$789.86 (77)</p> <p>Property Tax/Income 1.71% (71)</p> <p>Property Tax Per Cap. \$453.75 (80)</p> <p>Sales Tax/Income 0.73% (48)</p> <p>Sales Tax Per Capita \$193.37 (64)</p>	<p>County Rev./Income 3.03% (58)</p> <p>County Rev. Per Cap. \$795.05 (79)</p> <p>Property Tax/Income 1.79% (58)</p> <p>Property Tax Per Cap. \$469.80 (75)</p> <p>Sales Tax/Income 0.77% (44)</p> <p>Sales Tax Per Capita \$200.72 (68)</p>	<p>Autryville 204 (115) Clinton 8,805 (47) Garland 801 (86) Harrells 212 (164) Newton Grove 632 (95) Roseboro 1,397 (108) Salemberg 479 (94) Turkey 269 (158)</p>
Scotland	 <p>2008 Burden: 5.21% 2007 Burden: 5.34% 2006 Burden: 5.60%</p> <p>Change FY07-08: -2.33% Rank: 25 (2008), 24 (2007)</p> <p>Population: 36,830 Per Capita Income: \$24,326 Rank: 64 (Pop.), 92 (PCI)</p>	<p>County Rev./Income 3.64% (20)</p> <p>County Rev. Per Cap. \$886.31 (52)</p> <p>Property Tax/Income 2.27% (19)</p> <p>Property Tax Per Cap. \$552.99 (46)</p> <p>Sales Tax/Income 0.88% (15)</p> <p>Sales Tax Per Capita \$214.21 (41)</p>	<p>County Rev./Income 3.88% (17)</p> <p>County Rev. Per Cap. \$961.24 (44)</p> <p>Property Tax/Income 2.37% (16)</p> <p>Property Tax Per Cap. \$585.55 (38)</p> <p>Sales Tax/Income 0.93% (15)</p> <p>Sales Tax Per Capita \$229.71 (38)</p>	<p>East Laurinburg 289 (192) Gibson 579 (132) Laurinburg 15,895 (72) Wagram 775 (127)</p>
Stanly	 <p>2008 Burden: 4.43% 2007 Burden: 4.62% 2006 Burden: 4.68%</p> <p>Change FY07-08: -4.02% Rank: 62 (2008), 55 (2007)</p> <p>Population: 59,158 Per Capita Income: \$28,803 Rank: 42 (Pop.), 46 (PCI)</p>	<p>County Rev./Income 2.81% (78)</p> <p>County Rev. Per Cap. \$809.37 (71)</p> <p>Property Tax/Income 1.71% (68)</p> <p>Property Tax Per Cap. \$493.69 (60)</p> <p>Sales Tax/Income 0.61% (75)</p> <p>Sales Tax Per Capita \$176.74 (80)</p>	<p>County Rev./Income 2.84% (76)</p> <p>County Rev. Per Cap. \$833.19 (67)</p> <p>Property Tax/Income 1.67% (71)</p> <p>Property Tax Per Cap. \$491.09 (60)</p> <p>Sales Tax/Income 0.65% (75)</p> <p>Sales Tax Per Capita \$189.41 (79)</p>	<p>Albemarle 16,026 (46) Badin 1,941 (167) Locust 3,108 (—) Misenheimer 677 (—) New London 597 (114) Norwood 2,828 (136) Oakboro 1,140 (78) Red Cross 772 (159) Richfield 512 (128) Stanfield 1,293 (129)</p>

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2008 DATA COUNTY ONLY (RANK)	2007 DATA COUNTY ONLY (RANK)	2008 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Stokes 	2008 Burden: 3.51% 2007 Burden: 3.52% 2006 Burden: 3.56%	County Rev./Income 2.78% (79) County Rev. Per Cap. \$755.02 (86) Property Tax/Income 1.69% (72) Property Tax Per Cap. \$457.50 (78) Sales Tax/Income 0.70% (53) Sales Tax Per Capita \$190.56 (70)	County Rev./Income 2.81% (81) County Rev. Per Cap. \$777.89 (84) Property Tax/Income 1.70% (68) Property Tax Per Cap. \$470.49 (74) Sales Tax/Income 0.72% (55) Sales Tax Per Capita \$200.69 (69)	Danbury 106 (162) King 6,514 (73) Walnut Cove 1,569 (161)
	Change FY07-08: -0.52% Rank: 92 (2008), 91 (2007) Population: 46,257 Per Capita Income: \$27,141 Rank: 54 (Pop.), 64 (PCI)			
Surry 	2008 Burden: 4.40% 2007 Burden: 4.53% 2006 Burden: 5.10%	County Rev./Income 3.20% (40) County Rev. Per Cap. \$913.08 (47) Property Tax/Income 1.58% (83) Property Tax Per Cap. \$449.06 (82) Sales Tax/Income 0.88% (17) Sales Tax Per Capita \$249.45 (15)	County Rev./Income 3.28% (36) County Rev. Per Cap. \$949.32 (46) Property Tax/Income 1.61% (75) Property Tax Per Cap. \$466.88 (77) Sales Tax/Income 0.90% (20) Sales Tax Per Capita \$259.03 (15)	Dobson 1,507 (68) Elkin 4,198 (38) Mount Airy 9,477 (19) Pilot Mountain 1,293 (53)
	Change FY07-08: -2.71% Rank: 66 (2008), 60 (2007) Population: 73,150 Per Capita Income: \$28,497 Rank: 35 (Pop.), 47 (PCI)			
Swain 	2008 Burden: 3.99% 2007 Burden: 3.92% 2006 Burden: 4.22%	County Rev./Income 3.43% (29) County Rev. Per Cap. \$839.91 (63) Property Tax/Income 1.28% (97) Property Tax Per Cap. \$313.11 (98) Sales Tax/Income 0.94% (11) Sales Tax Per Capita \$229.77 (25)	County Rev./Income 3.34% (34) County Rev. Per Cap. \$827.98 (69) Property Tax/Income 1.27% (97) Property Tax Per Cap. \$315.56 (99) Sales Tax/Income 0.95% (13) Sales Tax Per Capita \$234.26 (33)	Bryson City 1,491 (84)
	Change FY07-08: 1.66% Rank: 76 (2008), 79 (2007) Population: 13,889 Per Capita Income: \$24,500 Rank: 89 (Pop.), 90 (PCI)			
Transylvania 	2008 Burden: 4.99% 2007 Burden: 5.22% 2006 Burden: 5.50%	County Rev./Income 3.96% (17) County Rev. Per Cap. \$1,261.89 (10) Property Tax/Income 2.41% (16) Property Tax Per Cap. \$768.50 (12) Sales Tax/Income 0.84% (21) Sales Tax Per Capita \$267.71 (12)	County Rev./Income 4.18% (13) County Rev. Per Cap. \$1,313.14 (10) Property Tax/Income 2.52% (11) Property Tax Per Cap. \$792.51 (11) Sales Tax/Income 0.90% (18) Sales Tax Per Capita \$283.33 (11)	Brevard 7,128 (11) Rosman 592 (48)
	Change FY07-08: -4.29% Rank: 33 (2008), 28 (2007) Population: 30,758 Per Capita Income: \$31,837 Rank: 70 (Pop.), 23 (PCI)			
Tyrrell 	2008 Burden: 6.01% 2007 Burden: 6.43% 2006 Burden: 6.02%	County Rev./Income 4.13% (14) County Rev. Per Cap. \$1,019.54 (33) Property Tax/Income 2.84% (7) Property Tax Per Cap. \$700.84 (18) Sales Tax/Income 0.81% (27) Sales Tax Per Capita \$201.15 (56)	County Rev./Income 4.56% (10) County Rev. Per Cap. \$1,084.89 (23) Property Tax/Income 3.14% (5) Property Tax Per Cap. \$745.83 (14) Sales Tax/Income 0.86% (24) Sales Tax Per Capita \$205.40 (59)	Columbia 867 (52)
	Change FY07-08: -6.50% Rank: 9 (2008), 8 (2007) Population: 4,290 Per Capita Income: \$24,714 Rank: 100 (Pop.), 87 (PCI)			
Union 	2008 Burden: 4.91% 2007 Burden: 5.04% 2006 Burden: 4.78%	County Rev./Income 3.19% (42) County Rev. Per Cap. \$1,024.73 (32) Property Tax/Income 2.18% (24) Property Tax Per Cap. \$698.76 (19) Sales Tax/Income 0.64% (67) Sales Tax Per Capita \$204.58 (49)	County Rev./Income 3.13% (49) County Rev. Per Cap. \$1,040.57 (32) Property Tax/Income 1.95% (36) Property Tax Per Cap. \$646.67 (26) Sales Tax/Income 0.68% (63) Sales Tax Per Capita \$226.20 (40)	Fairview 4,853 (177) Hemby Bridge 1,859 (176) Indian Trail 26,010 (31) Lake Park 3,203 (146) Marshville 3,002 (124) Marvin 2,639 (159) Mineral Springs 2,401 (175) Monroe 35,966 (13) Stallings 11,331 (60) Unionville 7,474 (84) Waxhaw 3,788 (31) Weddington 9,496 (81) Wesley Chapel 4,793 (172) Wingate 4,071 (156)
	Change FY07-08: -2.57% Rank: 38 (2008), 35 (2007) Population: 182,344 Per Capita Income: \$32,086 Rank: 10 (Pop.), 21 (PCI)			

* Rank within relevant population range.

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2008 DATA COUNTY ONLY (RANK)	2007 DATA COUNTY ONLY (RANK)	2008 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Vance	 <p>2008 Burden: 5.29% 2007 Burden: 5.29% 2006 Burden: 5.29%</p> <p>Change FY07-08: -0.13% Rank: 21 (2008), 25 (2007)</p> <p>Population: 43,583 Per Capita Income: \$26,730 Rank: 58 (Pop.), 65 (PCI)</p>	<p>County Rev./Income 3.12% (51)</p> <p>County Rev. Per Cap. \$833.36 (64)</p> <p>Property Tax/Income 1.73% (65)</p> <p>Property Tax Per Cap. \$461.82 (74)</p> <p>Sales Tax/Income 0.85% (20)</p> <p>Sales Tax Per Capita \$226.48 (30)</p>	<p>County Rev./Income 3.24% (39)</p> <p>County Rev. Per Cap. \$856.41 (63)</p> <p>Property Tax/Income 1.79% (57)</p> <p>Property Tax Per Cap. \$474.00 (70)</p> <p>Sales Tax/Income 0.91% (16)</p> <p>Sales Tax Per Capita \$240.92 (24)</p>	<p>Henderson 16,315 (40) Kittrell 135 (195) Middleburg 168 (173)</p>
Wake	 <p>2008 Burden: 4.70% 2007 Burden: 5.00% 2006 Burden: 5.02%</p> <p>Change FY07-08: -6.03% Rank: 50 (2008), 38 (2007)</p> <p>Population: 832,590 Per Capita Income: \$41,714 Rank: 2 (Pop.), 4 (PCI)</p>	<p>County Rev./Income 2.51% (93)</p> <p>County Rev. Per Cap. \$1,048.55 (28)</p> <p>Property Tax/Income 1.66% (75)</p> <p>Property Tax Per Cap. \$693.12 (22)</p> <p>Sales Tax/Income 0.45% (96)</p> <p>Sales Tax Per Capita \$187.45 (72)</p>	<p>County Rev./Income 2.55% (89)</p> <p>County Rev. Per Cap. \$1,075.56 (27)</p> <p>Property Tax/Income 1.63% (74)</p> <p>Property Tax Per Cap. \$687.52 (20)</p> <p>Sales Tax/Income 0.47% (97)</p> <p>Sales Tax Per Capita \$200.18 (70)</p>	<p>Apex 29,973 (18) Cary 132,443 (7) Fuquay-Varina 14,959 (17) Garner 24,832 (26) Holly Springs 19,474 (8) Knightdale 9,810 (31) Morrisville 14,308 (5) Raleigh 367,098 (10) Rolesville 2,290 (27) Wake Forest 25,734 (—) Wendell 5,742 (38) Zebulon 4,955 (32)</p>
Warren	 <p>2008 Burden: 5.89% 2007 Burden: 5.79% 2006 Burden: 5.87%</p> <p>Change FY07-08: 1.67% Rank: 11 (2008), 12 (2007)</p> <p>Population: 19,919 Per Capita Income: \$21,770 Rank: 83 (Pop.), 100 (PCI)</p>	<p>County Rev./Income 4.78% (6)</p> <p>County Rev. Per Cap. \$1,040.35 (31)</p> <p>Property Tax/Income 2.92% (6)</p> <p>Property Tax Per Cap. \$635.47 (30)</p> <p>Sales Tax/Income 0.84% (24)</p> <p>Sales Tax Per Capita \$182.37 (76)</p>	<p>County Rev./Income 4.75% (6)</p> <p>County Rev. Per Cap. \$1,042.65 (31)</p> <p>Property Tax/Income 2.88% (7)</p> <p>Property Tax Per Cap. \$631.46 (31)</p> <p>Sales Tax/Income 0.88% (22)</p> <p>Sales Tax Per Capita \$192.92 (77)</p>	<p>Macon 105 (44) Norlina 1,083 (86) Warrenton 929 (27)</p>
Washington	 <p>2008 Burden: 4.76% 2007 Burden: 4.75% 2006 Burden: 4.80%</p> <p>Change FY07-08: 0.17% Rank: 46 (2008), 49 (2007)</p> <p>Population: 13,214 Per Capita Income: \$26,323 Rank: 90 (Pop.), 71 (PCI)</p>	<p>County Rev./Income 3.22% (38)</p> <p>County Rev. Per Cap. \$848.73 (59)</p> <p>Property Tax/Income 1.77% (62)</p> <p>Property Tax Per Cap. \$464.80 (70)</p> <p>Sales Tax/Income 0.78% (35)</p> <p>Sales Tax Per Capita \$206.48 (47)</p>	<p>County Rev./Income 3.17% (42)</p> <p>County Rev. Per Cap. \$827.52 (70)</p> <p>Property Tax/Income 1.83% (54)</p> <p>Property Tax Per Cap. \$477.66 (66)</p> <p>Sales Tax/Income 0.81% (36)</p> <p>Sales Tax Per Capita \$211.05 (54)</p>	<p>Creswell 254 (136) Plymouth 3,916 (127) Roper 620 (93)</p>
Watauga	 <p>2008 Burden: 6.10% 2007 Burden: 5.95% 2006 Burden: 5.74%</p> <p>Change FY07-08: 2.53% Rank: 8 (2008), 11 (2007)</p> <p>Population: 44,696 Per Capita Income: \$30,568 Rank: 56 (Pop.), 32 (PCI)</p>	<p>County Rev./Income 3.56% (25)</p> <p>County Rev. Per Cap. \$1,089.10 (24)</p> <p>Property Tax/Income 2.05% (32)</p> <p>Property Tax Per Cap. \$627.41 (35)</p> <p>Sales Tax/Income 0.91% (13)</p> <p>Sales Tax Per Capita \$277.97 (10)</p>	<p>County Rev./Income 3.70% (20)</p> <p>County Rev. Per Cap. \$1,125.90 (18)</p> <p>Property Tax/Income 2.09% (22)</p> <p>Property Tax Per Cap. \$637.04 (30)</p> <p>Sales Tax/Income 0.98% (11)</p> <p>Sales Tax Per Capita \$297.55 (9)</p>	<p>Beech Mountain 373 (3) Blowing Rock 1,470 (4) Boone 14,717 (10) Seven Devils 143 (7)</p>
Wayne	 <p>2008 Burden: 4.06% 2007 Burden: 4.18% 2006 Burden: 4.18%</p> <p>Change FY07-08: -2.94% Rank: 75 (2008), 72 (2007)</p> <p>Population: 115,225 Per Capita Income: \$28,974 Rank: 23 (Pop.), 44 (PCI)</p>	<p>County Rev./Income 2.69% (82)</p> <p>County Rev. Per Cap. \$778.65 (79)</p> <p>Property Tax/Income 1.51% (87)</p> <p>Property Tax Per Cap. \$437.60 (84)</p> <p>Sales Tax/Income 0.70% (54)</p> <p>Sales Tax Per Capita \$201.45 (54)</p>	<p>County Rev./Income 2.70% (82)</p> <p>County Rev. Per Cap. \$779.81 (82)</p> <p>Property Tax/Income 1.51% (87)</p> <p>Property Tax Per Cap. \$436.81 (83)</p> <p>Sales Tax/Income 0.71% (57)</p> <p>Sales Tax Per Capita \$206.57 (58)</p>	<p>Eureka 237 (111) Fremont 1,412 (152) Goldensboro 37,341 (28) Mount Olive 4,587 (125) Pikeville 703 (113) Seven Springs 87 (133) Walnut Creek 903 (26)</p>

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2008 DATA COUNTY ONLY (RANK)	2007 DATA COUNTY ONLY (RANK)	2008 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
<p>Wilkes</p> 	<p>2008 Burden: 3.58% 2007 Burden: 3.47% 2006 Burden: 3.58%</p> <p>Change FY07-08: 3.08% Rank: 91 (2008), 94 (2007)</p> <p>Population: 67,182 Per Capita Income: \$30,659 Rank: 37 (Pop.), 31 (PCI)</p>	<p>County Rev./Income 2.90% (73) County Rev. Per Cap. \$887.75 (51) Property Tax/Income 1.66% (76) Property Tax Per Cap. \$509.17 (57) Sales Tax/Income 0.77% (38) Sales Tax Per Capita \$235.35 (21)</p>	<p>County Rev./Income 2.83% (79) County Rev. Per Cap. \$873.35 (58) Property Tax/Income 1.53% (83) Property Tax Per Cap. \$472.02 (71) Sales Tax/Income 0.81% (37) Sales Tax Per Capita \$248.72 (21)</p>	<p>North Wilkesboro 4,181 (52) Ronda 480 (104) Wilkesboro 3,168 (29)</p>
<p>Wilson</p> 	<p>2008 Burden: 5.50% 2007 Burden: 5.60% 2006 Burden: 5.67%</p> <p>Change FY07-08: -1.76% Rank: 15 (2008), 15 (2007)</p> <p>Population: 77,970 Per Capita Income: \$30,833 Rank: 34 (Pop.), 30 (PCI)</p>	<p>County Rev./Income 2.91% (72) County Rev. Per Cap. \$895.97 (48) Property Tax/Income 1.76% (63) Property Tax Per Cap. \$541.33 (47) Sales Tax/Income 0.69% (55) Sales Tax Per Capita \$212.50 (43)</p>	<p>County Rev./Income 3.02% (61) County Rev. Per Cap. \$935.01 (49) Property Tax/Income 1.83% (53) Property Tax Per Cap. \$567.61 (41) Sales Tax/Income 0.69% (62) Sales Tax Per Capita \$214.38 (48)</p>	<p>Black Creek 736 (76) Elm City 1,370 (137) Lucama 879 (73) Saratoga 392 (108) Sims 133 (69) Stantonsburg 730 (96) Wilson 49,947 (23)</p>
<p>Yadkin</p> 	<p>2008 Burden: 3.63% 2007 Burden: 3.48% 2006 Burden: 3.52%</p> <p>Change FY07-08: 4.35% Rank: 90 (2008), 93 (2007)</p> <p>Population: 37,850 Per Capita Income: \$27,611 Rank: 62 (Pop.), 57 (PCI)</p>	<p>County Rev./Income 3.00% (61) County Rev. Per Cap. \$827.17 (66) Property Tax/Income 1.89% (45) Property Tax Per Cap. \$521.81 (50) Sales Tax/Income 0.74% (43) Sales Tax Per Capita \$203.28 (50)</p>	<p>County Rev./Income 2.83% (78) County Rev. Per Cap. \$795.79 (77) Property Tax/Income 1.78% (62) Property Tax Per Cap. \$498.98 (57) Sales Tax/Income 0.75% (48) Sales Tax Per Capita \$211.07 (53)</p>	<p>Boonville 1,166 (134) East Bend 671 (120) Jonesville 2,259 (104) Yadkinville 2,800 (154)</p>
<p>Yancey</p> 	<p>2008 Burden: 3.38% 2007 Burden: 4.01% 2006 Burden: 4.00%</p> <p>Change FY07-08: -15.78% Rank: 94 (2008), 76 (2007)</p> <p>Population: 18,550 Per Capita Income: \$22,797 Rank: 85 (Pop.), 99 (PCI)</p> <p>Per Capita Income: 26,702 Rank: 62 (Pop.), 59 (PCI)</p>	<p>County Rev./Income 3.38% (31) County Rev. Per Cap. \$770.06 (81) Property Tax/Income 2.04% (34) Property Tax Per Cap. \$464.36 (71) Sales Tax/Income 1.01% (9) Sales Tax Per Capita \$230.05 (24)</p>	<p>County Rev./Income 3.40% (33) County Rev. Per Cap. \$801.08 (75) Property Tax/Income 2.04% (29) Property Tax Per Cap. \$479.98 (63) Sales Tax/Income 1.02% (10) Sales Tax Per Capita \$239.53 (25)</p>	<p>Burnsville 1,652 (—)</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	\$775.71 (80)	2.62% (84)	\$450.63 (81)	1.52% (86)	\$191.94 (68)	0.65% (64)
Alexander	\$761.14 (84)	2.68% (83)	\$388.33 (93)	1.37% (94)	\$202.87 (53)	0.72% (52)
Alleghany	\$1,099.04 (22)	4.24% (12)	\$677.66 (24)	2.62% (9)	\$227.27 (29)	0.88% (16)
Anson	\$810.61 (70)	3.09% (54)	\$521.70 (51)	1.99% (35)	\$153.95 (95)	0.59% (81)
Ashe	\$942.73 (45)	3.63% (22)	\$536.62 (48)	2.07% (30)	\$240.68 (17)	0.93% (12)
Avery	\$1,292.04 (8)	5.24% (5)	\$833.22 (7)	3.38% (4)	\$328.46 (3)	1.33% (2)
Beaufort	\$866.64 (55)	2.97% (63)	\$555.24 (44)	1.90% (43)	\$228.54 (26)	0.78% (36)
Bertie	\$737.75 (91)	2.88% (75)	\$422.08 (86)	1.65% (77)	\$154.78 (94)	0.60% (76)
Bladen	\$1,780.15 (4)	6.84% (3)	\$602.26 (40)	2.31% (18)	\$205.09 (48)	0.79% (34)
Brunswick	\$1,396.60 (5)	4.75% (7)	\$974.87 (4)	3.32% (5)	\$231.91 (22)	0.79% (33)
Buncombe	\$1,161.17 (17)	3.48% (26)	\$697.00 (20)	2.09% (29)	\$266.87 (14)	0.80% (32)
Burke	\$668.09 (97)	2.42% (95)	\$414.75 (88)	1.50% (89)	\$99.64 (98)	0.36% (98)
Cabarrus	\$1,011.35 (34)	2.97% (65)	\$632.76 (32)	1.86% (52)	\$224.50 (32)	0.66% (62)
Caldwell	\$747.93 (89)	2.75% (81)	\$455.36 (79)	1.67% (73)	\$176.69 (81)	0.65% (65)
Camden	\$1,227.72 (12)	4.04% (15)	\$803.90 (9)	2.65% (8)	\$168.21 (88)	0.55% (90)
Carteret	\$1,227.52 (13)	3.58% (24)	\$769.41 (11)	2.25% (20)	\$276.99 (11)	0.81% (28)
Caswell	\$764.97 (83)	2.95% (67)	\$389.33 (92)	1.50% (90)	\$171.68 (85)	0.66% (61)
Catawba	\$974.43 (39)	3.14% (50)	\$531.59 (49)	1.71% (69)	\$230.11 (23)	0.74% (42)
Chatham	\$1,226.14 (14)	2.93% (70)	\$824.51 (8)	1.97% (37)	\$209.71 (44)	0.50% (94)
Cherokee	\$1,042.51 (30)	4.51% (8)	\$556.29 (43)	2.41% (17)	\$266.95 (13)	1.15% (3)
Chowan	\$1,085.42 (25)	3.67% (19)	\$553.90 (45)	1.87% (51)	\$228.01 (27)	0.77% (37)
Clay	\$1,105.07 (20)	4.51% (9)	\$632.96 (31)	2.58% (11)	\$279.65 (9)	1.14% (4)
Cleveland	\$721.67 (92)	2.56% (90)	\$390.45 (91)	1.39% (93)	\$163.01 (90)	0.58% (85)
Columbus	\$870.69 (54)	3.16% (48)	\$516.39 (54)	1.87% (50)	\$185.78 (74)	0.67% (58)
Craven	\$857.07 (58)	2.58% (88)	\$440.94 (83)	1.33% (96)	\$208.82 (45)	0.63% (73)
Cumberland	\$827.78 (65)	2.26% (97)	\$489.35 (63)	1.34% (95)	\$177.94 (78)	0.49% (95)
Currituck	\$2,163.21 (2)	6.69% (4)	\$1,095.12 (2)	3.39% (3)	\$346.33 (2)	1.07% (7)
Dare	\$2,590.24 (1)	7.30% (1)	\$1,416.96 (1)	3.99% (1)	\$535.11 (1)	1.51% (1)
Davidson	\$742.70 (90)	2.53% (92)	\$471.84 (67)	1.61% (79)	\$175.52 (83)	0.60% (78)
Davie	\$997.45 (37)	2.88% (74)	\$624.03 (37)	1.80% (58)	\$192.64 (65)	0.56% (89)
Duplin	\$844.91 (61)	3.35% (32)	\$464.25 (72)	1.84% (56)	\$185.60 (75)	0.74% (44)
Durham	\$1,107.07 (19)	2.97% (64)	\$798.30 (10)	2.14% (27)	\$220.10 (37)	0.59% (79)
Edgecombe	\$819.41 (67)	3.08% (55)	\$464.10 (73)	1.74% (64)	\$155.26 (93)	0.58% (84)
Forsyth	\$968.11 (40)	2.57% (89)	\$643.61 (29)	1.71% (70)	\$217.01 (38)	0.58% (86)
Franklin	\$960.12 (43)	3.47% (27)	\$578.85 (42)	2.09% (28)	\$198.52 (60)	0.72% (51)
Gaston	\$967.55 (41)	3.06% (56)	\$611.25 (39)	1.94% (40)	\$196.15 (61)	0.62% (74)
Gates	\$757.55 (85)	3.12% (52)	\$458.37 (76)	1.89% (46)	\$176.46 (82)	0.73% (49)
Graham			<i>Did not submit AFIR data</i>			
Granville	\$750.00 (88)	2.91% (71)	\$482.40 (65)	1.87% (49)	\$162.22 (92)	0.63% (72)
Greene	\$689.57 (95)	2.94% (68)	\$369.78 (95)	1.58% (81)	\$170.80 (86)	0.73% (46)
Guilford	\$961.46 (42)	2.60% (85)	\$665.03 (26)	1.80% (59)	\$191.19 (69)	0.52% (93)
Halifax	\$841.66 (62)	3.35% (34)	\$481.39 (66)	1.91% (42)	\$201.40 (55)	0.80% (31)
Harnett	\$876.64 (53)	3.29% (36)	\$417.64 (87)	1.57% (85)	\$194.13 (63)	0.73% (45)
Haywood	\$1,066.33 (26)	3.63% (21)	\$654.76 (28)	2.23% (21)	\$243.07 (16)	0.83% (25)
Henderson	\$1,061.06 (27)	3.17% (47)	\$630.88 (33)	1.88% (47)	\$227.75 (28)	0.68% (57)
Hertford	\$798.15 (74)	3.20% (41)	\$460.42 (75)	1.85% (54)	\$213.76 (42)	0.86% (18)
Hoke			<i>Did not submit AFIR data</i>			
Hyde	\$1,896.02 (3)	6.94% (2)	\$1,044.95 (3)	3.83% (2)	\$298.17 (5)	1.09% (5)
Iredell	\$1,006.86 (35)	3.17% (45)	\$614.83 (38)	1.94% (39)	\$238.59 (19)	0.75% (39)
Jackson	\$1,186.23 (15)	4.27% (11)	\$680.27 (23)	2.45% (15)	\$299.65 (4)	1.08% (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	\$939.90 (46)	3.01% (59)	\$579.41 (41)	1.85% (53)	\$225.08 (31)	0.72% (50)
Jones	\$700.98 (93)	2.43% (94)	\$457.90 (77)	1.59% (80)	\$162.70 (91)	0.56% (88)
Lee	\$958.12 (44)	3.19% (43)	\$655.54 (27)	2.18% (23)	\$200.22 (58)	0.67% (59)
Lenoir	\$846.04 (60)	2.86% (76)	\$510.42 (56)	1.72% (66)	\$203.20 (51)	0.69% (56)
Lincoln	\$1,045.93 (29)	3.43% (28)	\$625.55 (36)	2.05% (31)	\$221.81 (36)	0.73% (47)
Macon	\$1,249.97 (11)	4.39% (10)	\$728.23 (15)	2.56% (12)	\$287.45 (7)	1.01% (8)
Madison	\$778.87 (78)	3.11% (53)	\$487.25 (64)	1.95% (38)	\$146.96 (97)	0.59% (82)
Martin	\$894.35 (49)	3.22% (39)	\$505.44 (58)	1.82% (57)	\$235.68 (20)	0.85% (19)
McDowell	\$768.24 (82)	3.14% (49)	\$401.15 (90)	1.64% (78)	\$221.94 (35)	0.91% (14)
Mecklenburg	\$1,383.36 (6)	3.04% (57)	\$929.13 (6)	2.04% (33)	\$286.80 (8)	0.63% (70)
Mitchell	\$793.98 (76)	3.35% (33)	\$407.31 (89)	1.72% (67)	\$239.06 (18)	1.01% (10)
Montgomery	\$796.65 (75)	3.03% (58)	\$492.17 (61)	1.87% (48)	\$169.87 (87)	0.65% (66)
Moore	\$977.62 (38)	2.59% (87)	\$629.98 (34)	1.67% (74)	\$222.99 (34)	0.59% (80)
Nash	\$754.63 (87)	2.41% (96)	\$470.74 (68)	1.50% (91)	\$188.07 (71)	0.60% (77)
New Hanover	\$1,271.83 (9)	3.59% (23)	\$764.64 (13)	2.16% (26)	\$289.53 (6)	0.82% (26)
Northampton	\$1,126.17 (18)	3.97% (16)	\$714.20 (17)	2.52% (14)	\$153.21 (96)	0.54% (91)
Onslow	\$666.04 (98)	1.89% (98)	\$332.94 (97)	0.95% (98)	\$206.66 (46)	0.59% (83)
Orange	\$1,317.06 (7)	3.00% (60)	\$957.95 (5)	2.18% (22)	\$178.08 (77)	0.41% (97)
Pamlico	\$1,089.23 (23)	3.40% (30)	\$694.08 (21)	2.17% (25)	\$203.04 (52)	0.63% (69)
Pasquotank	\$863.69 (56)	3.34% (35)	\$384.08 (94)	1.49% (92)	\$216.93 (39)	0.84% (22)
Pender	\$1,001.01 (36)	3.75% (18)	\$673.90 (25)	2.53% (13)	\$200.36 (57)	0.75% (41)
Perquimans	\$892.51 (50)	3.17% (46)	\$519.45 (53)	1.85% (55)	\$187.33 (73)	0.67% (60)
Person	\$1,162.20 (16)	4.19% (13)	\$723.05 (16)	2.61% (10)	\$223.08 (33)	0.81% (29)
Pitt	\$803.23 (73)	2.59% (86)	\$466.94 (69)	1.51% (88)	\$195.17 (62)	0.63% (71)
Polk	\$1,103.22 (21)	2.85% (77)	\$734.37 (14)	1.90% (44)	\$200.19 (59)	0.52% (92)
Randolph	\$693.49 (94)	2.55% (91)	\$427.65 (85)	1.57% (84)	\$177.28 (79)	0.65% (63)
Richmond	\$814.73 (68)	3.19% (44)	\$503.57 (59)	1.97% (36)	\$192.23 (67)	0.75% (40)
Robeson	\$680.04 (96)	2.96% (66)	\$361.57 (96)	1.58% (82)	\$192.42 (66)	0.84% (23)
Rockingham	\$808.55 (72)	2.93% (69)	\$489.91 (62)	1.78% (60)	\$175.33 (84)	0.64% (68)
Rowan	\$811.14 (69)	2.76% (80)	\$521.22 (52)	1.77% (61)	\$167.88 (89)	0.57% (87)
Rutherford	\$862.19 (57)	3.23% (37)	\$512.64 (55)	1.92% (41)	\$214.46 (40)	0.80% (30)
Sampson	\$789.86 (77)	2.97% (62)	\$453.75 (80)	1.71% (71)	\$193.37 (64)	0.73% (48)
Scotland	\$886.31 (52)	3.64% (20)	\$552.99 (46)	2.27% (19)	\$214.21 (41)	0.88% (15)
Stanly	\$809.37 (71)	2.81% (78)	\$493.69 (60)	1.71% (68)	\$176.74 (80)	0.61% (75)
Stokes	\$755.02 (86)	2.78% (79)	\$457.50 (78)	1.69% (72)	\$190.56 (70)	0.70% (53)
Surry	\$913.08 (47)	3.20% (40)	\$449.06 (82)	1.58% (83)	\$249.45 (15)	0.88% (17)
Swain	\$839.91 (63)	3.43% (29)	\$313.11 (98)	1.28% (97)	\$229.77 (25)	0.94% (11)
Transylvania	\$1,261.89 (10)	3.96% (17)	\$768.50 (12)	2.41% (16)	\$267.71 (12)	0.84% (21)
Tyrrell	\$1,019.54 (33)	4.13% (14)	\$700.84 (18)	2.84% (7)	\$201.15 (56)	0.81% (27)
Union	\$1,024.73 (32)	3.19% (42)	\$698.76 (19)	2.18% (24)	\$204.58 (49)	0.64% (67)
Vance	\$833.36 (64)	3.12% (51)	\$461.82 (74)	1.73% (65)	\$226.48 (30)	0.85% (20)
Wake	\$1,048.55 (28)	2.51% (93)	\$693.12 (22)	1.66% (75)	\$187.45 (72)	0.45% (96)
Warren	\$1,040.35 (31)	4.78% (6)	\$635.47 (30)	2.92% (6)	\$182.37 (76)	0.84% (24)
Washington	\$848.73 (59)	3.22% (38)	\$464.80 (70)	1.77% (62)	\$206.48 (47)	0.78% (35)
Watauga	\$1,089.10 (24)	3.56% (25)	\$627.41 (35)	2.05% (32)	\$277.97 (10)	0.91% (13)
Wayne	\$778.65 (79)	2.69% (82)	\$437.60 (84)	1.51% (87)	\$201.45 (54)	0.70% (54)
Wilkes	\$887.75 (51)	2.90% (73)	\$509.17 (57)	1.66% (76)	\$235.35 (21)	0.77% (38)
Wilson	\$895.97 (48)	2.91% (72)	\$541.33 (47)	1.76% (63)	\$212.50 (43)	0.69% (55)
Yadkin	\$827.17 (66)	3.00% (61)	\$521.81 (50)	1.89% (45)	\$203.28 (50)	0.74% (43)
Yancey	\$770.06 (81)	3.38% (31)	\$464.36 (71)	2.04% (34)	\$230.05 (24)	1.01% (9)

Characteristics of N.C. Counties

COUNTY	PER CAPITA PERSONAL INCOME	RANK	POPULATION	RANK	POP. % CHANGE 2000-2008	TAX RATE ACTUAL/EFFECT.	REVALUE YEAR
Alamance	\$29,575	38	143,154	18	9.44%	\$0.5800 / \$0.5248	2001
Alexander	\$28,349	50	36,656	66	9.09%	\$0.5350 / \$0.5193	2007
Alleghany	\$25,905	77	11,088	94	3.82%	\$0.4300 / \$0.4300	2007
Anson	\$26,196	73	25,332	74	0.23%	\$0.8940 / \$0.6824	2002
Ashe	\$25,962	75	26,003	73	6.64%	\$0.3950 / \$0.3440	2006
Avery	\$24,656	88	18,292	86	6.55%	\$0.3900 / \$0.3211	2006
Beaufort	\$29,175	43	46,070	55	2.47%	\$0.6000 / \$0.4055	2002
Bertie	\$25,656	80	19,971	82	1.08%	\$0.7800 / \$0.6756	2004
Bladen	\$26,033	74	32,500	69	0.69%	\$0.7400 / \$0.7400	2007
Brunswick	\$29,379	40	99,440	26	35.96%	\$0.3050 / \$0.3028	2007
Buncombe	\$33,347	18	225,609	7	9.35%	\$0.5250 / \$0.4589	2006
Burke	\$27,595	58	88,439	31	-0.79%	\$0.5200 / \$0.5200	2007
Cabarrus	\$34,099	16	164,384	12	25.42%	\$0.6300 / \$0.5666	2004
Caldwell	\$27,240	62	79,376	33	2.57%	\$0.6599 / \$0.5865	2005
Camden	\$30,377	34	9,519	97	38.26%	\$0.5900 / \$0.5900	2007
Carteret	\$34,241	15	63,294	39	6.59%	\$0.2300 / \$0.2300	2007
Caswell	\$25,917	76	23,508	78	0.03%	\$0.6720 / \$0.5970	2004
Catawba	\$31,051	28	153,404	15	8.27%	\$0.5350 / \$0.5229	2007
Chatham	\$41,901	3	59,168	41	19.95%	\$0.6170 / \$0.5547	2005
Cherokee	\$23,116	97	27,026	72	11.23%	\$0.5200 / \$0.3288	2004
Chowan	\$29,610	36	14,660	88	3.60%	\$0.5600 / \$0.4964	2006
Clay	\$24,519	89	10,326	95	17.68%	\$0.4300 / \$0.2413	2002
Cleveland	\$28,151	51	97,144	27	0.92%	\$0.7300 / \$0.6170	2004
Columbus	\$27,592	59	54,460	49	-0.53%	\$0.8150 / \$0.6822	2005
Craven	\$33,242	19	96,406	28	5.34%	\$0.6100 / \$0.4185	2002
Cumberland	\$36,548	10	313,616	5	3.52%	\$0.8800 / \$0.7568	2003
Currituck	\$32,346	20	23,731	76	30.46%	\$0.3200 / \$0.2363	2005
Dare	\$35,490	11	34,272	67	14.37%	\$0.2600 / \$0.2160	2005
Davidson	\$29,332	42	156,400	14	6.21%	\$0.5400 / \$0.5400	2007
Davie	\$34,594	14	40,447	61	16.11%	\$0.6600 / \$0.6204	2005
Duplin	\$25,214	83	53,133	50	8.30%	\$0.7900 / \$0.5609	2001
Durham	\$37,308	8	254,740	6	14.07%	\$0.8340 / \$0.7217	2001
Edgecombe	\$26,605	69	51,813	51	-6.82%	\$0.9400 / \$0.7241	2001
Forsyth	\$37,600	7	338,679	4	10.66%	\$0.6960 / \$0.6520	2005
Franklin	\$27,685	56	56,456	45	19.46%	\$0.8225 / \$0.7403	2004
Gaston	\$31,585	25	200,972	8	5.59%	\$0.8400 / \$0.8137	2007
Gates	\$24,302	93	11,819	93	12.39%	\$0.9750 / \$0.4873	2001
Graham	\$25,487	82	8,144	98	1.89%	\$0.6050 / \$0.3268	2002
Granville	\$25,763	79	55,667	47	14.78%	\$0.7550 / \$0.6652	2002
Greene	\$23,442	96	21,110	80	11.26%	\$0.7460 / \$0.7197	2005
Guilford	\$37,013	9	460,780	3	9.44%	\$0.6914 / \$0.6411	2004
Halifax	\$25,153	84	55,352	48	-3.52%	\$0.6800 / \$0.6685	2007
Harnett	\$26,612	68	106,506	24	16.93%	\$0.7350 / \$0.6157	2003
Haywood	\$29,356	41	57,031	44	5.55%	\$0.4970 / \$0.4292	2006
Henderson	\$33,500	17	102,142	25	14.52%	\$0.4620 / \$0.4525	2007
Hertford	\$24,923	86	23,730	77	3.28%	\$0.9100 / \$0.7490	2003
Hoke	\$24,050	94	42,932	59	27.58%	\$0.7000 / \$0.6758	2006
Hyde	\$27,312	61	5,447	99	-6.51%	\$0.7150 / \$0.4742	2003
Iredell	\$31,715	24	150,421	17	22.63%	\$0.4450 / \$0.4423	2007
Jackson	\$27,762	54	36,815	65	11.15%	\$0.3600 / \$0.3153	2004

COUNTY	PER CAPITA PERSONAL INCOME	RANK	POPULATION	RANK	POP. % CHANGE 2000-2008	TAX RATE ACTUAL/EFFECT.	REVALUE YEAR
Johnston	\$31,238	27	157,296	13	29.04%	\$0.7800 / \$0.6962	2003
Jones	\$28,860	45	10,315	96	-0.80%	\$0.6800 / \$0.5904	2006
Lee	\$30,052	35	56,376	46	14.66%	\$0.7500 / \$0.7500	2007
Lenoir	\$29,600	37	57,642	43	-3.32%	\$0.8400 / \$0.7722	2001
Lincoln	\$30,450	33	72,776	36	14.10%	\$0.6100 / \$0.5128	2004
Macon	\$28,443	48	33,626	68	12.82%	\$0.2450 / \$0.2450	2007
Madison	\$25,008	85	20,495	81	4.38%	\$0.5100 / \$0.3682	2004
Martin	\$27,786	53	23,906	75	-6.42%	\$0.7850 / \$0.6397	2001
McDowell	\$24,447	91	44,064	57	4.54%	\$0.5500 / \$0.4681	2003
Mecklenburg	\$45,483	1	863,147	1	24.13%	\$0.8387 / \$0.7324	2003
Mitchell	\$23,710	95	15,950	87	1.68%	\$0.5200 / \$0.3095	2001
Montgomery	\$26,270	72	27,588	71	2.84%	\$0.5800 / \$0.4466	2004
Moore	\$37,800	6	83,932	32	12.26%	\$0.4450 / \$0.4450	2007
Nash	\$31,374	26	92,915	29	6.33%	\$0.7000 / \$0.5795	2001
New Hanover	\$35,461	12	189,922	9	18.46%	\$0.4200 / \$0.4075	2007
Northampton	\$28,389	49	21,235	79	-3.85%	\$0.7800 / \$0.7649	2007
Onslow	\$35,222	13	169,302	11	12.60%	\$0.5030 / \$0.4495	2006
Orange	\$43,844	2	127,344	22	10.22%	\$0.9500 / \$0.7898	2005
Pamlico	\$32,036	22	12,947	91	0.10%	\$0.6525 / \$0.2774	2004
Pasquotank	\$25,822	78	40,880	60	17.14%	\$0.5000 / \$0.4321	2006
Pender	\$26,669	67	50,430	52	22.75%	\$0.6500 / \$0.4009	2003
Perquimans	\$28,122	52	12,722	92	11.91%	\$0.6700 / \$0.3940	2000
Person	\$27,706	55	37,640	63	5.66%	\$0.7000 / \$0.6360	2005
Pitt	\$30,984	29	151,970	16	13.65%	\$0.7100 / \$0.6252	2004
Polk	\$38,715	5	19,040	84	3.91%	\$0.6800 / \$0.4227	2001
Randolph	\$27,160	63	139,422	19	6.86%	\$0.5350 / \$0.5177	2007
Richmond	\$25,574	81	46,672	53	0.25%	\$0.9300 / \$0.8047	2004
Robeson	\$22,943	98	129,425	21	5.02%	\$0.8000 / \$0.7178	2005
Rockingham	\$27,550	60	91,646	30	-0.31%	\$0.7050 / \$0.6328	2003
Rowan	\$29,407	39	136,486	20	4.72%	\$0.5950 / \$0.5937	2007
Rutherford	\$26,702	66	62,926	40	0.04%	\$0.5300 / \$0.4963	2007
Sampson	\$26,553	70	64,522	38	7.25%	\$0.8100 / \$0.6919	2003
Scotland	\$24,326	92	36,830	64	2.31%	\$1.0600 / \$0.9709	2003
Stanly	\$28,803	46	59,158	42	1.82%	\$0.6700 / \$0.6068	2005
Stokes	\$27,141	64	46,257	54	3.46%	\$0.6000 / \$0.5510	2005
Surry	\$28,497	47	73,150	35	2.73%	\$0.6300 / \$0.5686	2004
Swain	\$24,500	90	13,889	89	7.06%	\$0.3300 / \$0.2397	2005
Transylvania	\$31,837	23	30,758	70	4.85%	\$0.5400 / \$0.4142	2002
Tyrrell	\$24,714	87	4,290	100	3.40%	\$0.7400 / \$0.5495	2005
Union	\$32,086	21	182,344	10	47.32%	\$0.7111 / \$0.5975	2004
Vance	\$26,730	65	43,583	58	1.46%	\$0.9200 / \$0.6827	2000
Wake	\$41,714	4	832,590	2	32.61%	\$0.6780 / \$0.5513	2000
Warren	\$21,770	100	19,919	83	-0.27%	\$0.8400 / \$0.3479	2001
Washington	\$26,323	71	13,214	90	-3.71%	\$0.7900 / \$0.6484	2005
Watauga	\$30,568	32	44,696	56	4.69%	\$0.3130 / \$0.2630	2006
Wayne	\$28,974	44	115,225	23	1.67%	\$0.7640 / \$0.6719	2003
Wilkes	\$30,659	31	67,182	37	2.36%	\$0.5700 / \$0.5624	2007
Wilson	\$30,833	30	77,970	34	5.63%	\$0.7600 / \$0.6660	2000
Yadkin	\$27,611	57	37,850	62	4.12%	\$0.7600 / \$0.6721	2005
Yancey	\$22,797	99	18,550	85	4.37%	\$0.5000 / \$0.3167	2000

Note: Data for Fiscal Year 2008.

2008 Combined County & Municipal Revenues by Municipality

MUNICIPALITIES WITH POPULATIONS GREATER THAN 25,000 (33 MUNICIPALITIES, 32 RANKED)

MUNICIPALITY	COUNTY	LOCAL REVENUES PER CAPITA	2008 RANK	2007 RANK	PROPERTY TAX BURDEN PER CAPITA	2008 RANK	2007 RANK	SALES TAX BURDEN PER CAPITA	2008 RANK	2007 RANK
HIGHER BURDEN — UPPER QUARTILE										
Charlotte	Mecklenburg	\$2,587.27	1	1	\$1,422.76	3	2	\$522.47	1	1
Moorestville	Iredell	\$2,286.46	2	6	\$1,486.95	2	3	\$473.87	4	5
Asheville	Buncombe	\$2,257.58	3	2	\$1,246.90	6	5	\$481.47	2	2
Chapel Hill	Orange ^a	\$2,252.58	4	3	\$1,508.39	1	1	\$357.53	21	23
Wilmington	New Hanover	\$2,125.46	5	5	\$1,176.29	10	8	\$454.72	5	4
Durham	Durham	\$2,030.80	6	7	\$1,289.39	4	7	\$394.17	10	8
Cary	Wake	\$1,996.48	7	4	\$1,132.62	12	13	\$369.93	17	15
Hickory	Catawba	\$1,976.50	8	13	\$1,108.02	14	19	\$453.13	6	6

AVERAGE BURDEN — SECOND AND THIRD QUARTILES

Greensboro	Guilford	\$1,971.36	9	12	\$1,208.38	9	10	\$357.88	20	19
Raleigh	Wake	\$1,959.73	10	11	\$1,105.28	15	14	\$378.98	13	12
High Point	Guilford ^a	\$1,958.06	11	8	\$1,231.54	8	9	\$352.09	24	22
Huntersville	Mecklenburg	\$1,949.24	12	9	\$1,272.61	5	4	\$371.03	16	10
Monroe	Union	\$1,915.04	13	10	\$1,123.20	13	17	\$340.38	26	24
Matthews	Mecklenburg	\$1,881.76	14	15	\$1,246.76	7	6	\$375.41	15	13
Concord	Cabarrus	\$1,870.85	15	16	\$1,166.20	11	11	\$403.82	8	7
Winston-Salem	Forsyth	\$1,822.39	16	17	\$1,089.61	17	16	\$356.64	22	20
Salisbury	Rowan	\$1,794.71	17	20	\$1,052.92	19	20	\$336.16	29	30
Apex	Wake	\$1,790.65	18	18	\$1,101.65	16	15	\$377.77	14	17
Statesville	Iredell	\$1,762.23	19	21	\$1,025.36	20	23	\$478.87	3	3
New Bern	Craven	\$1,680.55	20	19	\$883.06	24	27	\$405.45	7	9
Sanford	Lee	\$1,667.69	21	25	\$1,073.41	18	18	\$397.96	9	14
Gastonia	Gaston	\$1,630.21	22	26	\$976.49	21	21	\$333.40	30	31
Wilson	Wilson	\$1,629.77	23	23	\$875.71	25	25	\$339.98	27	32
Burlington	Alamance	\$1,596.16	24	24	\$915.94	23	22	\$381.29	12	16

LOWER BURDEN — LOWER QUARTILE

Greenville	Pitt	\$1,581.31	25	22	\$811.93	28	28	\$383.07	11	11
Rocky Mount	Nash ^a	\$1,552.19	26	27	\$787.09	30	29	\$358.17	19	26
Kannapolis	Cabarrus ^a	\$1,527.46	27	29	\$918.49	22	24	\$338.58	28	29
Goldsboro	Wayne	\$1,421.47	28	30	\$777.19	31	30	\$365.13	18	25
Fayetteville	Cumberland	\$1,419.84	29	28	\$791.16	29	26	\$352.42	23	27
Thomasville	Davidson	\$1,385.07	30	31	\$851.71	26	31	\$350.00	25	28
Indian Trail	Union	\$1,235.96	31	32	\$842.70	27	32	\$236.14	32	33
Jacksonville	Onslow	\$1,092.66	32	33	\$513.04	33	33	\$316.72	31	18

NOT RANKED (INCOMPLETE DATA):

Wake Forest ^b	Wake	—	—	14	\$1,130.81	—	12	—	—	21
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MUNICIPALITIES WITH POPULATIONS OF 5,000-24,999 (89 MUNICIPALITIES, 87 RANKED)

HIGHER BURDEN — UPPER QUARTILE

Kill Devil Hills	Dare	\$4,134.62	1	1	\$2,175.83	1	1	\$800.29	1	1
Carolina Beach	New Hanover	\$2,689.15	2	2	\$1,473.86	6	9	\$518.74	3	3
Oak Island	Brunswick	\$2,647.19	3	3	\$1,617.19	3	5	\$470.08	7	4
Cornelius	Mecklenburg	\$2,423.88	4	4	\$1,719.02	2	2	\$399.95	25	24
Morrisville	Wake	\$2,334.73	5	8	\$1,469.78	7	8	\$374.32	38	35
Pineville	Mecklenburg	\$2,281.83	6	6	\$1,432.69	8	7	\$421.84	20	16
Morehead City	Carteret	\$2,257.56	7	11	\$1,327.55	10	14	\$475.24	6	6
Holly Springs	Wake	\$2,207.30	8	7	\$1,159.67	20	19	\$360.28	44	44
Hillsborough	Orange	\$2,185.26	9	9	\$1,541.69	4	4	\$350.35	58	47
Boone	Watauga	\$2,168.56	10	25	\$1,307.06	11	36	\$559.13	2	2
Brevard	Transylvania	\$2,140.66	11	14	\$1,238.19	13	11	\$433.14	17	15
Carrboro	Orange	\$2,131.09	12	12	\$1,481.55	5	6	\$354.47	50	46
Davidson	Mecklenburg	\$2,053.52	13	10	\$1,352.65	9	10	\$393.18	27	25
Southern Pines	Moore	\$2,033.80	14	29	\$1,213.30	15	27	\$447.10	12	9
Pinehurst	Moore	\$2,012.36	15	22	\$1,299.32	12	20	\$442.88	13	12

MUNICIPALITY	COUNTY	LOCAL REVENUES PER CAPITA	2008 RANK	2007 RANK	PROPERTY TAX BURDEN PER CAPITA	2008 RANK	2007 RANK	SALES TAX BURDEN PER CAPITA	2008 RANK	2007 RANK
Waynesville	Haywood	\$2,006.82	16	16	\$1,078.44	28	22	\$476.47	5	7
Fuquay-Varina	Wake	\$1,986.57	17	13	\$1,144.22	23	18	\$357.83	47	41
Clayton	Johnston	\$1,971.21	18	21	\$1,134.38	25	32	\$395.73	26	20
Mount Airy	Surry	\$1,946.32	19	18	\$1,040.09	33	23	\$498.44	4	5
Leland	Brunswick	\$1,934.58	20	27	\$1,147.69	22	25	\$450.44	10	28
Kernersville	Forsyth	\$1,919.09	21	5	\$1,196.64	17	3	\$407.03	22	27
Black Mountain	Buncombe	\$1,917.56	22	19	\$1,053.38	32	24	\$404.46	23	22

AVERAGE BURDEN — SECOND AND THIRD QUARTILES

Dunn	Harnett	\$1,909.89	23	15	\$1,095.55	26	21	\$352.00	54	60
Roxboro	Person	\$1,891.39	24	24	\$1,175.60	19	17	\$377.06	36	39
Hendersonville	Henderson	\$1,876.77	25	17	\$1,155.84	21	29	\$430.66	18	23
Garner	Wake	\$1,870.87	26	23	\$1,222.45	14	13	\$374.55	37	34
Washington	Beaufort	\$1,859.70	27	26	\$934.09	40	41	\$459.65	8	10
Edenton	Chowan	\$1,784.69	28	32	\$819.45	55	53	\$339.80	62	56
Conover	Catawba	\$1,776.04	29	35	\$1,069.05	30	34	\$454.84	9	14
Smithfield	Johnston	\$1,762.65	30	30	\$996.01	35	31	\$388.43	28	21
Knightdale	Wake	\$1,746.95	31	33	\$1,070.07	29	26	\$366.21	41	55
Mebane	Alamance ^a	\$1,742.22	32	20	\$1,138.82	24	16	\$365.93	42	40
Siler City	Chatham	\$1,732.28	33	34	\$1,060.80	31	28	\$422.03	19	19
Mint Hill	Mecklenburg	\$1,732.22	34	31	\$1,180.82	18	15	\$350.78	57	48
Harrisburg	Cabarrus	\$1,730.70	35	28	\$1,201.37	16	12	\$332.60	66	71
Fletcher	Henderson	\$1,704.51	36	36	\$1,034.22	34	35	\$421.10	21	18
Lincolnton	Lincoln	\$1,670.47	37	38	\$988.11	38	38	\$442.79	14	11
Wendell	Wake	\$1,644.61	38	37	\$989.03	37	37	\$370.75	39	42
Belmont	Gaston	\$1,634.23	39	43	\$1,078.79	27	33	\$334.16	64	64
Henderson	Vance	\$1,626.67	40	53	\$776.76	62	49	\$380.27	35	26
Whiteville	Columbus	\$1,616.06	41	40	\$869.56	47	45	\$356.91	48	62
Gibsonville	Alamance ^a	\$1,607.16	42	42	\$922.75	41	40	\$359.20	45	65
Newton	Catawba	\$1,603.10	43	45	\$883.61	44	54	\$449.90	11	13
Forest City	Rutherford	\$1,575.69	44	75	\$757.82	63	81	\$318.81	69	72
Reidsville	Rockingham	\$1,568.13	45	44	\$984.45	39	39	\$351.03	55	59
Albemarle	Stanly	\$1,563.74	46	46	\$841.22	52	48	\$353.67	51	49
Clinton	Sampson	\$1,553.63	47	48	\$783.63	61	58	\$386.66	30	33
Kinston	Lenoir	\$1,546.57	48	50	\$850.73	50	46	\$332.77	65	61
Williamston	Martin	\$1,545.84	49	41	\$870.37	46	42	\$401.71	24	43
Tarboro	Edgecombe	\$1,529.99	50	47	\$749.57	66	62	\$310.37	72	74
Roanoke Rapids	Halifax	\$1,523.84	51	55	\$851.24	48	50	\$326.36	68	70
Cherryville	Gaston	\$1,515.11	52	52	\$884.41	43	44	\$338.92	63	68
Morganton	Burke	\$1,483.80	53	54	\$870.71	45	51	\$290.68	76	78
Elizabeth City	Pasquotank	\$1,458.61	54	49	\$649.37	83	83	\$368.84	40	38
Lumberton	Robeson	\$1,456.52	55	51	\$725.56	75	75	\$388.17	29	36
Hamlet	Richmond	\$1,450.78	56	62	\$800.66	56	67	\$383.81	34	30
Asheboro	Randolph	\$1,447.76	57	63	\$896.94	42	47	\$354.76	49	53
Selma	Johnston	\$1,429.19	58	61	\$822.30	54	55	\$311.24	71	67
Eden	Rockingham	\$1,421.52	59	56	\$795.44	58	56	\$351.02	56	58
Stallings	Union	\$1,418.42	60	59	\$994.73	36	43	\$288.87	77	75
Rockingham	Richmond	\$1,408.70	61	68	\$784.24	60	70	\$384.27	32	31
Lenoir	Caldwell	\$1,403.11	62	57	\$799.76	57	68	\$348.92	61	63
Spring Lake	Cumberland	\$1,403.00	63	60	\$744.89	67	66	\$358.28	46	54
Lexington	Davidson	\$1,402.86	64	74	\$843.64	51	61	\$349.38	60	52
Oxford	Granville	\$1,399.36	65	58	\$756.18	64	73	\$328.20	67	45

LOWER BURDEN — LOWER QUARTILE

Bessemer City	Gaston	\$1,397.48	66	67	\$850.96	49	52	\$268.97	82	81
Hope Mills	Cumberland	\$1,394.01	67	65	\$741.55	69	69	\$363.30	43	50
Marion	McDowell	\$1,378.08	68	66	\$665.32	81	82	\$436.19	16	17
Mills River	Henderson	\$1,372.13	69	71	\$730.82	73	78	\$437.13	15	8
Graham	Alamance	\$1,372.02	70	70	\$742.90	68	64	\$384.07	33	37
Wadesboro	Anson	\$1,343.16	71	69	\$830.09	53	57	\$308.00	74	69
Laurinburg	Scotland	\$1,330.47	72	73	\$738.69	71	63	\$280.52	78	79
King	Stokes	\$1,319.82	73	72	\$749.81	65	65	\$309.43	73	76
Elon	Alamance	\$1,288.09	74	76	\$691.92	80	76	\$385.64	31	29

MUNICIPALITY	COUNTY	LOCAL REVENUES			PROPERTY TAX BURDEN			SALES TAX BURDEN		
		PER CAPITA	2008 RANK	2007 RANK	PER CAPITA	2008 RANK	2007 RANK	PER CAPITA	2008 RANK	2007 RANK
Kings Mountain	Cleveland ^a	\$1,287.99	75	77	\$658.65	82	79	\$272.02	80	83
Shelby	Cleveland	\$1,279.40	76	78	\$727.17	74	72	\$306.01	75	77
Archdale	Randolph	\$1,272.25	77	79	\$704.71	78	85	\$349.41	59	57
Lewisville	Forsyth	\$1,183.31	78	80	\$794.50	59	59	\$269.47	81	82
Clemmons	Forsyth	\$1,157.66	79	81	\$740.96	70	71	\$250.65	83	84
Havelock	Craven	\$1,150.39	80	82	\$587.25	85	86	\$279.62	79	80
Weddington	Union	\$1,100.54	81	83	\$738.23	72	80	\$217.76	84	85
Butner	Granville ^f	\$1,063.39	82	—	\$643.44	84	—	\$311.55	70	—
Summerfield	Guilford	\$1,055.84	83	84	\$723.97	76	74	\$208.51	85	86
Unionville	Union	\$1,050.63	84	85	\$708.89	77	84	\$208.12	86	87
Sawmills	Caldwell	\$1,032.10	85	87	\$520.28	86	87	\$352.54	53	73
Pleasant Garden	Guilford	\$1,018.51	86	86	\$698.19	79	77	\$201.56	87	88
Trinity	Randolph	\$948.93	87	88	\$501.49	87	88	\$353.61	52	51

NOT RANKED (INCOMPLETE DATA):

Mount Holly ^b	Gaston	—	—	39	—	—	30	—	—	66
Winterville ^b	Pitt	—	—	64	—	—	60	—	—	32

MUNICIPALITIES WITH POPULATIONS OF 1,000–4,999 (203 MUNICIPALITIES, 193 RANKED)**HIGHER BURDEN — UPPER QUARTILE**

Nags Head	Dare	\$5,813.54	1	1	\$2,866.49	1	1	\$1,044.42	2	1
Manteo	Dare	\$5,417.94	2	2	\$2,728.81	2	4	\$1,000.52	3	2
Surf City	Pender	\$4,758.32	3	3	\$2,616.97	5	2	\$1,092.60	1	10
Blowing Rock	Watauga	\$4,543.11	4	4	\$2,677.15	3	3	\$551.88	13	14
Atlantic Beach	Carteret	\$4,248.62	5	7	\$2,653.89	4	8	\$829.19	6	7
Kitty Hawk	Dare	\$4,087.11	6	6	\$2,147.56	8	6	\$794.41	8	6
Lake Lure	Rutherford	\$4,072.46	7	11	\$2,471.22	6	11	\$893.31	4	3
Southern Shores	Dare	\$3,877.66	8	9	\$2,065.51	11	9	\$736.18	10	9
Wrightsville Beach	New Hanover	\$3,846.77	9	8	\$1,535.20	15	14	\$592.06	11	11
Pine Knoll Shores	Carteret	\$3,622.16	10	10	\$2,270.30	7	7	\$844.64	5	4
Swansboro	Onslow	\$3,518.89	11	5	\$861.36	86	78	\$485.96	25	65
Emerald Isle	Carteret	\$3,499.48	12	12	\$2,086.53	10	10	\$750.80	9	8
Troutman	Iredell	\$3,362.94	13	51	\$1,177.75	32	53	\$475.56	29	46
Biltmore Forest	Buncombe	\$3,155.71	14	14	\$2,091.88	9	5	\$808.14	7	5
Sunset Beach	Brunswick	\$3,137.67	15	13	\$1,880.56	13	13	\$466.53	37	20
Shalotte	Brunswick	\$3,065.09	16	18	\$1,991.52	12	15	\$466.90	36	21
Elizabethtown	Bladen	\$2,628.94	17	20	\$1,039.32	53	68	\$354.75	112	111
Maggie Valley	Haywood	\$2,596.52	18	17	\$1,778.62	14	12	\$469.28	32	34
Weaverville	Buncombe	\$2,573.94	19	15	\$1,418.44	19	16	\$559.89	12	13
Kure Beach	New Hanover	\$2,466.59	20	21	\$1,509.90	16	18	\$513.95	15	16
Southport	Brunswick	\$2,346.41	21	23	\$1,439.91	17	19	\$468.48	33	27
Bladenboro	Bladen	\$2,311.90	22	26	\$857.96	87	117	\$296.45	160	167
Murphy	Cherokee	\$2,295.55	23	24	\$1,155.78	35	29	\$534.93	14	15
West Jefferson	Ashe	\$2,283.70	24	31	\$1,435.65	18	20	\$482.48	26	30
Carthage	Moore	\$2,244.39	25	37	\$1,083.51	46	69	\$445.99	49	42
Tryon	Polk	\$2,204.88	26	25	\$1,400.00	20	17	\$401.28	61	68
Rolesville	Wake	\$2,193.17	27	22	\$1,246.20	27	26	\$341.28	128	80
Beaufort	Carteret	\$2,156.49	28	27	\$1,241.96	28	27	\$499.80	18	29
Wilkesboro	Wilkes	\$2,112.52	29	30	\$1,328.19	23	23	\$474.20	31	33
Pittsboro	Chatham	\$2,103.92	30	32	\$1,294.54	24	25	\$424.46	55	53
Waxhaw	Union	\$2,062.57	31	42	\$1,377.05	22	28	\$390.25	69	81
Zebulon	Wake	\$2,061.78	32	33	\$1,397.97	21	21	\$376.89	82	71
Sylva	Jackson	\$2,046.53	33	29	\$1,166.32	34	30	\$510.29	16	18
Canton	Haywood	\$2,019.83	34	34	\$1,270.01	25	24	\$486.96	23	32
Aberdeen	Moore	\$2,003.51	35	44	\$1,211.92	31	47	\$441.38	51	48
Youngsville	Franklin	\$2,002.43	36	40	\$1,043.10	52	44	\$370.70	93	98
Belville	Brunswick	\$1,983.53	37	41	\$1,125.18	39	38	\$489.74	22	31
Elkin	Surry	\$1,983.05	38	46	\$911.11	72	60	\$493.55	21	25
Franklin	Macon	\$1,970.41	39	28	\$1,131.37	37	31	\$450.63	44	35
Cape Carteret	Carteret	\$1,946.24	40	55	\$1,234.68	29	37	\$432.09	54	55

MUNICIPALITY	COUNTY	LOCAL REVENUES PER CAPITA	2008 RANK	2007 RANK	PROPERTY TAX BURDEN PER CAPITA	2008 RANK	2007 RANK	SALES TAX BURDEN PER CAPITA	2008 RANK	2007 RANK
Calabash	Brunswick	\$1,944.34	41	39	\$1,112.59	42	43	\$475.04	30	19
Boiling Spring Lakes	Brunswick	\$1,916.96	42	36	\$1,171.83	33	35	\$467.06	35	23
Laurel Park	Henderson	\$1,911.46	43	50	\$1,126.24	38	41	\$448.03	46	39
Bermuda Run	Davie	\$1,907.72	44	19	\$976.22	60	50	\$387.41	73	60
St. James	Brunswick	\$1,880.22	45	38	\$1,253.43	26	33	\$411.36	56	17
Cramerton	Gaston	\$1,867.93	46	62	\$1,113.16	41	42	\$349.90	121	117
Jamestown	Guilford	\$1,861.08	47	45	\$1,064.21	48	39	\$312.24	150	140
Carolina Shores	Brunswick	\$1,838.98	48	35	\$1,091.49	44	48	\$457.85	40	22

AVERAGE BURDEN — SECOND AND THIRD QUANTILES

Columbus	Polk	\$1,836.81	49	48	\$1,138.45	36	32	\$398.71	63	67
Madison	Rockingham	\$1,823.40	50	43	\$1,226.55	30	22	\$351.26	117	115
Farmville	Pitt	\$1,820.05	51	47	\$1,057.25	49	34	\$392.16	66	62
North Wilkesboro	Wilkes	\$1,796.78	52	60	\$1,051.49	50	55	\$476.78	28	54
Pilot Mountain	Surry	\$1,792.79	53	49	\$1,004.16	54	49	\$495.68	19	24
Navassa ^a	Brunswick	\$1,790.27	54	—	\$1,114.38	40	—	\$468.01	34	—
Newport	Carteret	\$1,778.36	55	52	\$1,043.99	51	59	\$352.45	115	110
Weldon	Halifax	\$1,767.21	56	56	\$918.04	67	77	\$401.92	60	56
Robbins	Moore	\$1,732.19	57	78	\$917.79	68	103	\$446.19	48	41
Pinebluff	Moore	\$1,731.01	58	71	\$913.98	69	99	\$461.71	39	49
Mocksville	Davie	\$1,728.83	59	57	\$1,071.56	47	36	\$387.48	72	61
Creedmoor	Granville	\$1,714.36	60	58	\$1,105.87	43	45	\$325.43	141	87
Maiden	Catawba	\$1,701.82	61	61	\$954.81	63	67	\$452.96	43	37
Mount Pleasant	Cabarrus	\$1,699.34	62	53	\$984.69	57	46	\$355.12	110	99
Clyde	Haywood	\$1,697.68	63	69	\$878.21	80	70	\$486.90	24	36
Whispering Pines	Moore	\$1,694.78	64	70	\$1,090.71	45	54	\$449.10	45	44
Burgaw	Pender	\$1,655.36	65	59	\$972.72	61	52	\$407.38	57	57
Andrews	Cherokee	\$1,631.86	66	54	\$795.05	113	85	\$509.09	17	12
Tabor City	Columbus	\$1,612.02	67	74	\$831.55	94	93	\$358.24	103	124
Dobson	Surry	\$1,611.30	68	16	\$744.82	130	123	\$495.26	20	26
Wallace	Duplin	\$1,608.94	69	63	\$818.90	99	88	\$374.51	87	83
Randleman	Randolph	\$1,604.66	70	91	\$981.92	58	75	\$354.35	113	116
Rutherfordton	Rutherford	\$1,598.22	71	97	\$905.74	74	96	\$385.46	75	69
Broadway	Lee	\$1,596.03	72	84	\$986.89	55	58	\$402.58	59	64
Stanley	Gaston	\$1,593.26	73	80	\$986.64	56	56	\$333.23	137	154
Sparta	Alleghany	\$1,590.44	74	75	\$867.63	83	83	\$453.07	42	50
Louisburg	Franklin	\$1,587.78	75	73	\$884.35	78	71	\$312.40	149	146
Jefferson	Ashe	\$1,580.49	76	64	\$919.73	66	57	\$482.38	27	28
Benson	Johnston	\$1,573.38	77	67	\$901.54	75	66	\$360.91	99	59
Oakboro	Stanly	\$1,573.36	78	66	\$981.53	59	51	\$370.34	94	89
Coats	Harnett	\$1,569.27	79	94	\$913.88	70	151	\$313.35	147	151
Woodfin	Buncombe	\$1,561.46	80	87	\$940.00	64	61	\$352.60	114	112
Lake Waccamaw	Columbus	\$1,554.29	81	88	\$852.53	88	87	\$360.10	100	133
Ahoskie	Hertford	\$1,550.20	82	85	\$824.53	96	90	\$374.35	88	95
Beulaville	Duplin	\$1,548.92	83	81	\$773.15	121	109	\$374.92	86	88
Bryson City	Swain	\$1,548.21	84	83	\$607.85	170	174	\$462.89	38	45
Nashville	Nash	\$1,546.33	85	76	\$825.17	95	89	\$376.35	83	96
Norlina	Warren	\$1,525.37	86	89	\$881.93	79	73	\$365.98	96	97
Flat Rock	Henderson	\$1,495.21	87	90	\$846.46	90	95	\$437.07	52	38
Red Springs	Robeson	\$1,492.66	88	109	\$678.31	156	163	\$389.50	70	79
Lillington	Harnett	\$1,485.11	89	65	\$782.26	116	100	\$366.44	95	94
Belhaven	Beaufort	\$1,478.01	90	68	\$773.34	120	91	\$455.19	41	43
Lowell	Gaston	\$1,474.20	91	102	\$969.21	62	65	\$305.65	155	161
Haw River	Alamance	\$1,470.18	92	101	\$835.92	92	79	\$384.73	77	72
Mayodan	Rockingham	\$1,467.04	93	95	\$876.12	81	72	\$350.17	119	120
Spencer	Rowan	\$1,464.86	94	103	\$885.58	77	86	\$337.44	131	128
Kenly	Johnston	\$1,462.34	95	86	\$908.63	73	64	\$359.20	102	70
Murfreesboro	Hertford	\$1,456.55	96	106	\$761.21	126	112	\$355.77	107	107
Long View	Catawba	\$1,454.01	97	111	\$771.19	122	140	\$444.82	50	51
Midland	Cabarrus	\$1,440.32	98	149	\$769.77	123	108	\$272.20	173	181
East Spencer ^c	Rowan	\$1,437.28	99	—	\$912.06	71	—	\$327.12	138	—
Spring Hope	Nash	\$1,433.09	100	92	\$822.60	97	84	\$379.83	80	91
Rose Hill	Duplin	\$1,432.88	101	96	\$738.77	133	120	\$373.68	90	90

MUNICIPALITY	COUNTY	LOCAL REVENUES			PROPERTY TAX BURDEN			SALES TAX BURDEN		
		PER CAPITA	2008 RANK	2007 RANK	PER CAPITA	2008 RANK	2007 RANK	PER CAPITA	2008 RANK	2007 RANK
Pembroke	Robeson	\$1,431.99	102	82	\$692.18	152	166	\$393.12	65	76
Garysburg	Northampton	\$1,429.21	103	153	\$850.08	89	149	\$289.43	165	165
Jonesville	Yadkin	\$1,425.42	104	99	\$874.87	82	74	\$356.39	106	108
Chadbourn	Columbus	\$1,421.88	105	100	\$737.76	134	130	\$357.42	104	125
Franklinton	Franklin	\$1,420.44	106	98	\$845.81	91	80	\$302.50	158	162
Dallas	Gaston	\$1,410.83	107	119	\$812.21	102	106	\$256.62	180	187
Roseboro	Sampson	\$1,410.29	108	110	\$778.39	118	111	\$386.30	74	66
Robersonville	Martin	\$1,410.18	109	93	\$751.68	128	105	\$345.66	124	150
St. Pauls	Robeson	\$1,391.64	110	123	\$670.78	158	176	\$390.26	68	78
Warsaw	Duplin	\$1,391.37	111	107	\$716.46	143	129	\$373.05	91	84
Angier	Harnett	\$1,388.16	112	79	\$691.13	153	143	\$317.22	146	148
Spruce Pine	Mitchell	\$1,387.24	113	104	\$729.95	135	122	\$436.08	53	47
Hertford	Perquimans	\$1,385.77	114	108	\$704.36	149	131	\$375.48	85	92
Ayden	Pitt	\$1,383.03	115	121	\$638.27	163	164	\$393.67	64	63
Landis	Rowan	\$1,379.44	116	138	\$797.09	112	136	\$336.75	133	130
Valdese	Burke	\$1,376.58	117	142	\$740.96	132	152	\$284.64	171	171
Taylorsville	Alexander	\$1,376.13	118	141	\$722.37	139	165	\$405.70	58	58
Mars Hill	Madison	\$1,375.95	119	113	\$862.23	85	76	\$326.59	139	153
Rural Hall	Forsyth	\$1,373.99	120	114	\$926.43	65	63	\$317.26	145	147
Denton	Davidson	\$1,369.90	121	146	\$832.28	93	139	\$349.84	122	109
Princeton	Johnston	\$1,354.33	122	115	\$810.43	105	97	\$312.56	148	141
Biscoe	Montgomery	\$1,351.14	123	128	\$811.80	103	82	\$341.41	127	122
Marshville	Union	\$1,349.39	124	117	\$888.49	76	81	\$271.82	174	168
Mount Olive	Wayne	\$1,348.05	125	135	\$703.81	150	145	\$326.42	140	144
Richlands	Onslow	\$1,346.24	126	124	\$638.16	164	162	\$446.50	47	52
Plymouth	Washington	\$1,343.89	127	133	\$701.13	151	142	\$334.08	136	164
Rowland	Robeson	\$1,339.57	128	129	\$653.84	161	167	\$389.44	71	82
Stanfield	Stanly	\$1,335.44	129	125	\$821.42	98	94	\$356.43	105	103
Four Oaks	Johnston	\$1,325.19	130	118	\$766.59	125	114	\$304.54	156	149
Mount Gilead	Montgomery	\$1,323.53	131	137	\$780.34	117	110	\$343.54	125	123
Kenansville	Duplin	\$1,323.24	132	120	\$687.51	154	134	\$372.93	92	86
Ramseur	Randolph	\$1,323.04	133	134	\$804.86	109	115	\$362.01	97	100
Boonville	Yadkin	\$1,321.34	134	152	\$807.96	107	104	\$324.37	142	145
Spindale	Rutherford	\$1,315.31	135	157	\$809.22	106	141	\$338.90	130	113
Norwood	Stanly	\$1,314.65	136	126	\$802.26	111	101	\$355.44	109	102
Elm City	Wilson	\$1,314.43	137	72	\$782.68	115	40	\$324.16	143	180
Magnolia	Duplin	\$1,300.62	138	140	\$583.96	175	173	\$376.01	84	85
La Grange	Lenoir	\$1,300.44	139	139	\$721.69	141	132	\$286.81	170	170
Hudson	Caldwell	\$1,295.72	140	162	\$746.10	129	155	\$355.03	111	142
Enfield	Halifax	\$1,291.06	141	127	\$728.61	136	135	\$290.25	164	169
Pine Level	Johnston	\$1,285.16	142	132	\$767.27	124	116	\$297.81	159	156
Erwin	Harnett	\$1,285.09	143	105	\$641.47	162	159	\$302.55	157	158
Liberty	Randolph	\$1,278.72	144	156	\$744.36	131	144	\$361.21	98	104
Granite Falls	Caldwell	\$1,274.17	145	150	\$722.17	140	153	\$337.43	132	135

LOWER BURDEN — LOWER QUARTILE

Lake Park	Union	\$1,272.31	146	144	\$865.73	84	92	\$262.25	178	177
Trent Woods	Craven	\$1,270.86	147	145	\$716.55	142	133	\$342.10	126	114
Grifton	Pitt	\$1,267.99	148	122	\$668.59	159	150	\$381.46	79	74
Ranlo	Gaston	\$1,267.36	149	151	\$812.60	101	98	\$258.49	179	185
China Grove	Rowan	\$1,262.11	150	155	\$776.16	119	118	\$336.05	134	131
Maxton	Robeson	\$1,258.57	151	147	\$620.48	167	172	\$390.51	67	73
Fremont	Wayne	\$1,253.78	152	143	\$709.43	146	146	\$308.79	153	160
Pinetops	Edgecombe	\$1,253.26	153	159	\$613.52	169	175	\$310.90	151	155
Yadkinville	Yadkin	\$1,246.92	154	167	\$793.98	114	125	\$309.33	152	159
Fairmont	Robeson	\$1,243.65	155	148	\$616.26	168	168	\$385.42	76	77
Wingate	Johnston	\$1,235.99	156	158	\$814.07	100	124	\$242.35	181	184
Wilson's Mills	Johnston	\$1,214.33	157	164	\$756.37	127	121	\$292.90	163	179
Walkertown	Forsyth	\$1,209.39	158	165	\$804.98	108	102	\$269.62	176	183
Marvin	Union	\$1,201.80	159	160	\$811.42	104	127	\$241.91	182	186
Troy	Montgomery	\$1,201.22	160	163	\$681.49	155	147	\$339.99	129	121
Walnut Cove	Stokes	\$1,195.06	161	161	\$704.65	148	137	\$295.97	161	163
River Bend	Craven	\$1,187.17	162	166	\$634.90	166	171	\$293.85	162	166
Rockwell	Rowan	\$1,182.62	163	168	\$707.87	147	148	\$335.44	135	132

MUNICIPALITY	COUNTY	LOCAL	2008	2007	PROPERTY	2008	2007	SALES	2008	2007
		REVENUES PER CAPITA	RANK	RANK	TAX BURDEN PER CAPITA	RANK	RANK	TAX BURDEN PER CAPITA	RANK	RANK
Brunswick	Columbus	\$1,176.91	164	171	\$584.55	174	179	\$360.05	101	126
Oak Ridge	Guilford	\$1,160.65	165	169	\$804.84	110	107	\$227.66	185	188
Sharpsburg	Nash ^a	\$1,145.54	166	173	\$588.92	172	170	\$317.46	144	157
Badin	Stanly	\$1,143.74	167	172	\$635.22	165	169	\$355.62	108	101
Snow Hill	Greene	\$1,117.07	168	174	\$559.36	179	177	\$267.01	177	182
Yanceyville	Caswell	\$1,107.21	169	170	\$523.25	183	186	\$226.90	186	190
Drexel	Burke	\$1,095.24	170	177	\$583.34	176	180	\$287.60	168	178
Franklinville	Randolph	\$1,079.42	171	184	\$527.47	182	187	\$399.68	62	106
Wesley Chapel	Union	\$1,074.47	172	176	\$723.25	137	157	\$212.90	188	193
Glen Alpine	Burke	\$1,069.37	173	183	\$588.72	173	182	\$284.62	172	173
Greenlevel	Alamance	\$1,066.74	174	178	\$532.51	181	181	\$384.68	78	75
Mineral Springs	Union	\$1,065.44	175	175	\$722.58	138	156	\$213.67	187	192
Hemby Bridge	Union	\$1,060.32	176	179	\$713.78	144	160	\$209.63	189	194
Fairview	Union	\$1,049.96	177	180	\$712.39	145	161	\$209.50	190	195
Windsor	Bertie	\$1,039.62	178	154	\$478.35	188	185	\$270.82	175	143
Hildebran	Burke	\$1,035.62	179	189	\$564.81	178	184	\$287.03	169	174
Tobaccoville	Forsyth	\$1,030.77	180	181	\$675.79	157	154	\$228.25	184	191
Boiling Springs	Cleveland	\$1,008.44	181	182	\$565.54	177	178	\$236.71	183	189
Polkton	Anson	\$997.96	182	187	\$551.01	180	183	\$307.15	154	152
Sweptonville	Alamance	\$983.60	183	190	\$450.63	191	191	\$378.49	81	105
Wentworth	Rockingham	\$983.36	184	185	\$489.91	187	188	\$350.13	120	118
Wallburg	Davidson	\$978.72	185	192	\$512.32	184	192	\$350.66	118	119
Stokesdale	Guilford	\$971.35	186	186	\$665.03	160	158	\$191.19	192	196
Eastover ^f	Cumberland	\$957.62	187	—	\$594.30	171	—	\$202.70	191	—
Rutherford College	Burke	\$951.54	188	191	\$500.87	186	190	\$289.30	166	175
Midway	Davidson	\$951.32	189	193	\$507.39	185	193	\$348.60	123	129
Red Oak	Nash	\$941.25	190	188	\$470.74	189	189	\$374.21	89	93
Gamewell	Caldwell	\$923.10	191	195	\$455.36	190	196	\$351.73	116	138
Connelly Springs	Burke	\$908.03	192	196	\$447.14	192	194	\$287.97	167	172
Belwood	Cleveland	\$729.96	193	197	\$390.45	193	195	\$163.01	193	197

NOT RANKED (INCOMPLETE DATA):

Bethel ^c	Pitt	—	—	—	—	—	—	—	—	—
Burnsville ^b	Yancey	—	—	77	—	—	62	—	—	40
Cajah's Mountain ^b	Caldwell	—	—	194	—	—	196	—	—	139
Claremont ^c	Catawba	—	—	—	—	—	—	—	—	—
Fair Bluff ^b	Columbus	—	—	136	—	—	138	—	—	127
Granite Quarry ^b	Rowan	—	—	116	—	—	113	—	—	136
Locust ^b	Stanly	—	—	131	—	—	119	—	—	137
Princeville ^c	Edgecombe	—	—	—	—	—	—	—	—	—
Raeford ^d	Hoke	—	—	112	—	—	126	—	—	134
Scotland Neck ^b	Halifax	—	—	130	—	—	128	—	—	176

MUNICIPALITIES WITH POPULATIONS UNDER 1,000 (226 MUNICIPALITIES, 207 RANKED)

HIGHER BURDEN — UPPER QUANTILE

Bald Head Island	Brunswick	\$24,787.07	1	1	\$19,463.41	1	1	\$465.28	29	23
Indian Beach	Carteret	\$15,952.30	2	5	\$12,774.73	2	3	\$2,844.92	1	1
Beech Mountain	Watauga	\$11,478.74	3	2	\$8,751.31	3	2	\$561.53	15	15
Duck	Dare	\$10,290.96	4	3	\$5,192.98	4	5	\$1,863.31	2	2
Ocean Isle Beach	Brunswick	\$9,555.12	5	4	\$5,111.96	6	7	\$475.61	22	25
Sugar Mountain	Avery	\$8,991.71	6	7	\$4,950.31	7	6	\$670.71	7	6
Seven Devils	Watauga	\$8,048.29	7	6	\$5,188.90	5	4	\$613.07	13	14
North Topsail Beach	Onslow	\$5,950.37	8	11	\$3,014.52	9	10	\$1,507.62	3	8
Highlands	Macon	\$5,577.23	9	9	\$3,245.78	8	9	\$1,192.35	4	3
Topsail Beach	Pender	\$5,482.04	10	8	\$2,996.24	10	8	\$864.50	5	4
Holden Beach	Brunswick	\$5,118.17	11	10	\$2,646.14	11	11	\$478.01	19	24
White Lake	Bladen	\$3,873.01	12	13	\$1,760.94	14	15	\$600.59	14	12
Caswell Beach	Brunswick	\$3,164.64	13	14	\$1,945.36	12	13	\$471.08	25	20
Montreat	Buncombe	\$2,945.96	14	15	\$1,873.67	13	12	\$718.94	6	5
Dublin	Bladen	\$2,709.21	15	17	\$935.14	49	62	\$329.07	111	135
Banner Elk	Avery	\$2,695.41	16	16	\$1,615.08	16	14	\$643.01	8	13
Clarkton	Bladen	\$2,569.10	17	18	\$1,065.23	27	36	\$366.66	81	129

MUNICIPALITY	COUNTY	LOCAL	2008	2007	PROPERTY	2008	2007	SALES	2008	2007
		REVENUES PER CAPITA	RANK	RANK	TAX BURDEN PER CAPITA	RANK	RANK	TAX BURDEN PER CAPITA	RANK	RANK
Holly Ridge	Onslow	\$2,522.82	18	34	\$1,641.69	15	104	\$486.54	17	17
Saluda	Polk	\$2,359.38	19	20	\$1,555.28	17	16	\$405.75	45	57
Foxfire Village	Moore	\$2,085.17	20	29	\$1,339.80	18	27	\$442.62	42	36
Newland	Avery	\$2,039.19	21	22	\$1,195.42	20	18	\$634.54	11	10
Tar Heel	Bladen	\$2,000.69	22	24	\$773.26	89	107	\$248.72	182	179
Atkinson	Pender	\$1,958.50	23	23	\$1,201.47	19	17	\$405.62	46	46
East Arcadia	Bladen	\$1,889.59	24	28	\$674.99	128	165	\$232.85	190	201
Sandy Creek	Brunswick	\$1,858.63	25	31	\$1,107.70	24	25	\$473.19	23	18
Walnut Creek	Wayne	\$1,839.29	26	36	\$1,051.47	29	24	\$490.39	16	22
Warrenton	Warren	\$1,837.41	27	25	\$1,059.67	28	20	\$362.91	83	82
Catawba	Catawba	\$1,821.40	28	30	\$1,131.30	23	22	\$455.51	36	40
Bunn	Franklin	\$1,792.08	29	26	\$957.94	44	31	\$341.80	102	101
Oriental	Pamlico	\$1,789.37	30	47	\$1,151.85	22	29	\$312.73	129	123
Dillsboro	Jackson	\$1,788.48	31	27	\$1,084.11	25	21	\$475.74	21	30
Love Valley	Iredell	\$1,783.88	32	44	\$1,008.42	37	50	\$481.82	18	29
Elk Park	Avery	\$1,747.93	33	32	\$967.64	43	30	\$635.47	10	9
Severn	Northampton	\$1,738.77	34	38	\$1,162.71	21	26	\$293.13	161	155
Northwest	Brunswick	\$1,729.35	35	33	\$1,065.90	26	28	\$469.19	27	16
Cameron	Moore	\$1,717.04	36	19	\$1,000.78	38	57	\$455.02	37	31
Varnamtown	Brunswick	\$1,687.62	37	37	\$1,028.82	32	32	\$468.98	28	19
Bolivia	Brunswick	\$1,683.64	38	39	\$1,019.35	35	33	\$469.31	26	21
Crossnore	Avery	\$1,679.75	39	41	\$902.39	58	45	\$641.90	9	7
Rich Square	Northampton	\$1,668.54	40	35	\$1,040.30	30	19	\$305.31	147	154
Conway	Northampton	\$1,633.32	41	62	\$1,021.25	34	63	\$305.68	144	152
Vass	Moore	\$1,626.04	42	57	\$955.21	45	55	\$446.47	39	32
Stoneville	Rockingham	\$1,619.00	43	40	\$931.67	51	35	\$351.45	98	97
Macon	Warren	\$1,615.95	44	88	\$780.44	88	109	\$367.68	80	84
Grandfather Village	Avery	\$1,609.42	45	49	\$833.22	70	61	\$627.33	12	11
Bridgeton	Craven	\$1,608.62	46	48	\$948.53	47	40	\$440.51	43	33
Taylorstown	Moore	\$1,586.58	47	58	\$976.40	40	58	\$445.74	40	35
Rosman	Transylvania	\$1,586.52	48	45	\$888.94	62	42	\$310.87	133	134
Cofield	Hertford	\$1,584.06	49	50	\$1,039.47	31	23	\$352.07	97	99
Chimney Rock	Rutherford	\$1,583.33	50	12	\$793.00	85	99	\$379.27	71	103
Brookford	Catawba	\$1,580.45	51	51	\$749.57	95	105	\$457.02	33	38
Columbia	Tyrrell	\$1,572.08	52	59	\$950.59	46	37	\$258.59	176	189

AVERAGE BURDEN — SECOND AND THIRD QUANTILES

Cedar Point	Carteret	\$1,561.30	53	61	\$973.25	41	67	\$326.08	115	141
Bakersville	Mitchell	\$1,560.56	54	42	\$922.38	54	38	\$395.56	49	49
Lilesville	Anson	\$1,525.98	55	77	\$991.87	39	60	\$307.99	140	127
Goldston	Chatham	\$1,525.65	56	54	\$899.72	59	49	\$423.53	44	44
Minnesott Beach	Pamlico	\$1,525.53	57	74	\$1,026.70	33	39	\$282.54	167	158
McAdenville	Gaston	\$1,523.57	58	60	\$1,017.73	36	34	\$342.03	101	102
Jackson	Northampton	\$1,513.66	59	114	\$933.62	50	95	\$305.67	145	156
Gaston	Northampton	\$1,512.31	60	105	\$923.21	53	102	\$307.43	141	150
Woodland	Northampton	\$1,510.85	61	52	\$908.04	55	106	\$305.51	146	153
Faison	Duplin	\$1,502.71	62	55	\$818.45	78	51	\$373.07	78	72
Pink Hill	Lenoir	\$1,501.63	63	53	\$825.69	73	52	\$337.15	105	113
Old Fort	McDowell	\$1,496.85	64	56	\$868.11	64	53	\$444.88	41	41
Seaboard	Northampton	\$1,492.46	65	122	\$899.21	60	115	\$306.30	142	151
Marshall	Madison	\$1,467.84	66	73	\$938.11	48	46	\$312.39	130	140
Bostic	Rutherford	\$1,463.48	67	97	\$891.27	61	68	\$266.50	174	183
Alamance	Alamance	\$1,457.77	68	70	\$904.59	57	47	\$381.78	70	70
Sims	Wilson	\$1,454.39	69	75	\$847.84	67	56	\$334.02	108	170
Seagrove	Randolph	\$1,447.41	70	95	\$907.24	56	69	\$354.96	93	89
Aurora	Beaufort	\$1,436.68	71	65	\$807.41	81	96	\$456.74	34	34
Bethania	Forsyth	\$1,431.13	72	79	\$926.21	52	44	\$304.13	148	161
Lucama	Wilson	\$1,425.17	73	68	\$859.33	66	43	\$276.39	170	180
Pantego	Beaufort	\$1,414.75	74	71	\$737.55	102	87	\$457.08	32	39
Cooleemee	Davie	\$1,410.63	75	66	\$766.02	93	72	\$387.09	57	53
Black Creek	Wilson	\$1,396.03	76	64	\$878.04	63	41	\$284.95	166	177
Stonewall	Pamlico	\$1,391.38	77	175	\$972.74	42	114	\$226.53	194	200
Hayesville	Clay	\$1,391.07	78	94	\$822.05	76	75	\$355.97	92	100
Bath	Beaufort	\$1,389.10	79	43	\$818.14	79	64	\$453.87	38	43

MUNICIPALITY	COUNTY	LOCAL REVENUES PER CAPITA	2008 RANK	2007 RANK	PROPERTY TAX BURDEN PER CAPITA	2008 RANK	2007 RANK	SALES TAX BURDEN PER CAPITA	2008 RANK	2007 RANK
Lasker	Northampton	\$1,386.17	80	137	\$820.08	77	138	\$306.25	143	149
Chocowinity	Beaufort	\$1,378.62	81	63	\$807.07	82	66	\$457.12	31	37
Winfall	Perquimans	\$1,372.90	82	67	\$717.59	105	97	\$376.12	74	50
Cleveland	Rowan	\$1,372.80	83	72	\$867.52	65	48	\$336.93	106	109
Candor	Montgomery	\$1,363.54	84	69	\$845.83	69	54	\$341.49	103	104
Littleton	Halifax	\$1,363.02	85	83	\$830.53	71	65	\$328.01	114	117
Garland	Sampson	\$1,362.28	86	85	\$654.60	137	136	\$386.07	60	62
Harmony	Iredell	\$1,354.54	87	107	\$677.46	125	158	\$477.75	20	27
Middlesex	Nash	\$1,352.39	88	80	\$769.33	92	74	\$374.19	77	78
Washington Park	Beaufort	\$1,342.32	89	106	\$802.31	83	81	\$455.93	35	42
Faith	Rowan	\$1,339.33	90	87	\$846.78	68	59	\$322.44	117	110
Bayboro	Pamlico	\$1,327.85	91	149	\$799.20	84	94	\$238.08	188	193
Bailey	Nash	\$1,327.24	92	78	\$708.37	108	90	\$376.17	73	79
Roper	Washington	\$1,326.41	93	108	\$681.37	122	133	\$321.92	119	133
Salemburg	Sampson	\$1,324.47	94	109	\$609.27	156	153	\$385.96	62	63
Newton Grove	Sampson	\$1,316.41	95	82	\$718.38	104	93	\$381.91	69	65
Stantonsburg	Wilson	\$1,314.14	96	96	\$756.58	94	79	\$293.72	159	171
Aulander	Bertie	\$1,313.68	97	92	\$698.11	111	111	\$319.62	121	144
Star	Montgomery	\$1,312.18	98	103	\$769.37	91	70	\$342.75	100	105
Bogue	Carteret	\$1,310.69	99	138	\$828.27	72	101	\$292.44	163	175
Vandemere	Pamlico	\$1,303.82	100	147	\$824.18	75	80	\$240.72	187	188
Colerain	Bertie	\$1,302.50	101	90	\$675.38	127	127	\$317.78	124	120
Peletier	Carteret	\$1,300.36	102	133	\$825.03	74	100	\$292.45	162	174
Micro	Johnston	\$1,299.75	103	99	\$771.40	90	85	\$293.68	160	148
Ronda	Wilkes	\$1,297.25	104	118	\$639.82	143	167	\$471.59	24	28
Calypso	Duplin	\$1,296.18	105	98	\$610.61	155	151	\$375.22	76	81
Vanceboro	Craven	\$1,289.39	106	104	\$659.33	135	124	\$314.63	128	130
Forest Hills	Jackson	\$1,286.72	107	112	\$748.90	96	86	\$331.51	109	112
Saratoga	Wilson	\$1,284.32	108	91	\$743.31	98	76	\$294.90	158	165
MacClesfield	Edgecombe	\$1,284.15	109	113	\$613.37	153	152	\$310.40	136	136
Bolton	Columbus	\$1,276.41	110	116	\$674.10	129	134	\$357.80	87	106
Eureka	Wayne	\$1,273.78	111	111	\$675.51	126	132	\$311.15	132	137
Ellerbe	Richmond	\$1,266.58	112	126	\$683.36	119	144	\$384.67	66	64
Pikeville	Wayne	\$1,266.29	113	123	\$699.25	110	121	\$326.01	116	124
New London	Stanly	\$1,254.16	114	129	\$741.40	101	110	\$361.83	84	86
Autryville	Sampson	\$1,252.89	115	139	\$654.13	138	135	\$385.89	63	60
Stovall	Granville	\$1,251.69	116	117	\$672.14	130	148	\$328.59	112	73
Fountain	Pitt	\$1,249.53	117	93	\$678.15	124	120	\$388.36	54	54
Teachey	Duplin	\$1,249.10	118	120	\$643.78	140	139	\$352.94	96	95
Watha	Pender	\$1,248.75	119	101	\$690.69	115	98	\$399.76	48	47
East Bend	Yadkin	\$1,248.03	120	142	\$811.31	80	71	\$328.12	113	132
Webster	Jackson	\$1,244.98	121	127	\$730.87	103	103	\$299.65	152	159
Mesic	Pamlico	\$1,243.24	122	166	\$792.05	86	89	\$236.57	189	197
Halifax	Halifax	\$1,236.99	123	115	\$686.16	118	129	\$274.85	171	173
Cerro Gordo	Columbus	\$1,232.21	124	161	\$638.23	144	176	\$357.80	88	108
St. Helena	Pender	\$1,231.12	125	102	\$697.51	112	92	\$402.08	47	48
Simpson	Pitt	\$1,230.96	126	100	\$644.92	139	141	\$387.97	55	58
Wagram	Scotland	\$1,227.90	127	121	\$741.86	100	78	\$298.67	154	163
Richfield	Stanly	\$1,227.21	128	125	\$689.04	116	130	\$354.03	95	85
Parkton	Robeson	\$1,222.51	129	134	\$560.15	170	179	\$388.40	53	67
Stedman	Cumberland	\$1,221.04	130	110	\$708.75	107	91	\$330.86	110	92
Jamesville	Martin	\$1,219.45	131	119	\$707.07	109	84	\$335.64	107	131
Gibson	Scotland	\$1,219.21	132	124	\$743.41	97	82	\$282.03	169	168
Seven Springs	Wayne	\$1,214.97	133	131	\$681.68	121	126	\$322.36	118	121
Hobgood	Halifax	\$1,203.98	134	89	\$627.12	149	83	\$258.38	177	186
Sandyfield	Columbus	\$1,191.95	135	154	\$630.55	148	154	\$357.09	90	107
Creswell	Washington	\$1,191.58	136	151	\$642.78	141	131	\$296.61	156	164
Oak City	Martin	\$1,184.69	137	132	\$678.29	123	108	\$318.46	122	162
Como	Hertford	\$1,184.02	138	145	\$637.72	145	146	\$297.86	155	160
Stem	Granville	\$1,180.69	139	81	\$742.35	99	113	\$310.64	134	76
Harrellsville	Hertford	\$1,173.44	140	144	\$658.24	136	128	\$311.58	131	143
Grimesland	Pitt	\$1,169.38	141	84	\$620.46	152	156	\$390.08	52	56
Parmele	Martin	\$1,164.37	142	143	\$687.42	117	88	\$317.94	123	166
Norman	Richmond	\$1,162.06	143	197	\$503.57	185	205	\$386.23	58	61

MUNICIPALITY	COUNTY	LOCAL REVENUES			PROPERTY TAX BURDEN			SALES TAX BURDEN		
		PER CAPITA	2008 RANK	2007 RANK	PER CAPITA	2008 RANK	2007 RANK	PER CAPITA	2008 RANK	2007 RANK
Winton	Hertford	\$1,159.40	144	141	\$631.94	147	145	\$295.22	157	147
Linden	Cumberland	\$1,158.27	145	46	\$577.16	166	161	\$356.24	91	98
Falkland	Pitt	\$1,148.22	146	136	\$604.94	157	157	\$392.76	50	55
Speed	Edgecombe	\$1,142.59	147	163	\$604.24	158	162	\$314.84	127	142
Sedalia	Guilford	\$1,132.84	148	153	\$785.18	87	73	\$226.96	193	198
Everetts	Martin	\$1,129.19	149	148	\$664.21	133	119	\$310.51	135	169
Walstonburg	Greene	\$1,125.34	150	164	\$578.69	165	169	\$270.24	173	181
Hamilton	Martin	\$1,124.83	151	155	\$661.13	134	125	\$301.82	150	176
Grantsboro	Pamlico	\$1,120.48	152	191	\$715.46	106	140	\$210.52	196	204
Alliance	Pamlico	\$1,112.17	153	194	\$694.08	114	149	\$203.04	198	206
Falcon	Cumberland	\$1,109.52	154	156	\$551.37	172	178	\$361.21	85	88
Dover	Craven	\$1,103.06	155	172	\$536.50	176	185	\$255.33	178	185
LOWER BURDEN — LOWER QUARTILE										
Leggett	Edgecombe	\$1,102.44	156	171	\$581.54	163	164	\$320.85	120	139
Cedar Rock	Caldwell	\$1,101.83	157	185	\$622.27	150	172	\$350.62	99	114
Turkey	Sampson	\$1,094.27	158	168	\$525.13	178	183	\$386.12	59	51
Red Cross	Stanly	\$1,092.41	159	170	\$595.52	162	166	\$357.69	89	90
Dobbins Heights	Richmond	\$1,091.52	160	178	\$573.90	168	181	\$385.86	64	59
Rhodhiss	Burke	\$1,088.09	161	181	\$634.51	146	168	\$282.19	168	178
Danbury	Stokes	\$1,088.07	162	169	\$682.06	120	123	\$286.52	165	167
Castalia	Nash	\$1,085.45	163	165	\$514.32	182	190	\$375.99	75	93
Harrells	Sampson	\$1,077.33	164	177	\$505.48	184	193	\$387.43	56	69
Wade	Cumberland	\$1,077.26	165	160	\$568.46	169	163	\$340.55	104	91
Ossipee	Alamance	\$1,073.16	166	174	\$521.67	179	184	\$384.62	67	68
Grover	Cleveland	\$1,068.82	167	159	\$580.53	164	159	\$250.76	181	194
Bear Grass	Martin	\$1,064.70	168	150	\$622.09	151	117	\$287.11	164	172
Powellsville	Bertie	\$1,062.47	169	173	\$498.05	189	197	\$317.55	125	116
Maysville	Jones	\$1,061.48	170	186	\$642.34	142	142	\$230.90	192	202
McFarlan	Anson	\$1,058.05	171	189	\$612.68	154	175	\$309.44	138	128
Boardman	Columbus	\$1,057.03	172	180	\$529.66	177	194	\$358.85	86	111
Middleburg	Vance	\$1,056.88	173	195	\$536.75	175	182	\$261.40	175	182
Ansonville	Anson	\$1,054.34	174	167	\$599.87	159	174	\$308.16	139	146
Peachland	Anson	\$1,054.33	175	146	\$596.16	160	177	\$317.09	126	126
Roxobel	Bertie	\$1,043.27	176	158	\$540.03	174	180	\$300.54	151	119
Hoffman	Richmond	\$1,041.53	177	183	\$549.70	173	195	\$372.76	79	66
Pollocksville	Jones	\$1,040.91	178	182	\$696.86	113	112	\$247.09	183	195
Hookerton	Greene	\$1,035.29	179	187	\$515.28	181	189	\$242.48	186	196
Milton ^e	Caswell	\$1,030.36	180	—	\$494.35	192	—	\$253.77	179	—
Proctorville	Robeson	\$1,022.08	181	190	\$432.81	200	210	\$458.57	30	45
Lumber Bridge	Robeson	\$1,020.73	182	152	\$503.06	186	199	\$390.88	51	74
Conetoe	Edgecombe	\$1,018.82	183	184	\$506.53	183	192	\$310.24	137	138
Ellenboro	Rutherford	\$1,012.38	184	201	\$595.71	161	187	\$252.47	180	192
Trenton	Jones	\$1,005.37	185	176	\$668.88	131	118	\$245.73	184	184
Hassell	Martin	\$1,001.45	186	188	\$574.80	167	155	\$272.10	172	187
Askewville	Bertie	\$981.78	187	140	\$518.86	180	188	\$302.02	149	115
Momeyer	Nash	\$978.10	188	196	\$498.47	188	200	\$377.37	72	80
Whitsett	Guilford	\$967.08	189	198	\$665.03	132	137	\$191.19	201	210
Kelford	Bertie	\$963.68	190	179	\$502.58	187	186	\$299.42	153	122
Staley	Randolph	\$946.31	191	204	\$497.80	190	206	\$354.65	94	94
East Laurinburg	Scotland	\$941.48	192	193	\$552.99	171	171	\$214.21	195	203
Cove City	Craven	\$931.55	193	203	\$489.43	193	201	\$232.09	191	199
Dortches	Nash	\$930.78	194	199	\$470.74	196	204	\$364.21	82	83
Kittrell	Vance	\$920.33	195	208	\$494.45	191	196	\$243.79	185	191
Raynham	Robeson	\$913.83	196	202	\$405.07	203	215	\$382.70	68	77
Rennert ^e	Robeson	\$898.17	197	—	\$382.29	206	—	\$384.75	65	—
Lawndale	Cleveland	\$878.65	198	206	\$476.92	195	202	\$197.40	199	209
Orrum	Robeson	\$877.17	199	209	\$361.57	207	217	\$385.99	61	71
Kingstown	Cleveland	\$860.52	200	210	\$479.22	194	198	\$204.04	197	207
Earl	Cleveland	\$824.39	201	211	\$461.48	197	203	\$194.31	200	211
Lattimore	Cleveland	\$807.08	202	212	\$449.96	198	207	\$188.88	202	212
Waco	Cleveland	\$794.08	203	213	\$436.46	199	208	\$183.25	203	213
Fallston	Cleveland	\$764.94	204	214	\$421.11	201	209	\$175.62	204	214
Polkville	Cleveland	\$754.83	205	216	\$413.27	202	211	\$173.35	205	215

MUNICIPALITY	COUNTY	LOCAL REVENUES PER CAPITA	2008 RANK	2007 RANK	PROPERTY TAX BURDEN PER CAPITA	2008 RANK	2007 RANK	SALES TAX BURDEN PER CAPITA	2008 RANK	2007 RANK
Patterson Springs	Cleveland	\$735.66	206	218	\$390.45	204	213	\$163.01	206	217
Moorestown	Cleveland	\$730.55	207	217	\$390.45	204	213	\$163.01	206	217

NOT RANKED (INCOMPLETE DATA):

Arapahoe ^b	Pamlico	—	—	192	—	—	143	—	—	205
Casar ^b	Cleveland	—	—	215	—	—	212	—	—	216
Centerville ^b	Franklin	—	—	200	—	—	173	—	—	208
Gatesville ^c	Gates	—	—	—	—	—	—	—	—	—
Godwin ^b	Cumberland	—	—	157	—	—	170	—	—	96
Greeneville	Duplin	—	—	—	—	—	—	—	—	—
High Shoals ^b	Gaston	—	—	128	—	—	77	—	—	190
Hot Springs ^c	Madison	—	—	—	—	—	—	—	—	—
Lansing ^b	Ashe	—	—	86	—	—	122	—	—	26
Lewiston Woodville ^b	Bertie	—	—	135	—	—	150	—	—	118
Marietta ^b	Robeson	—	—	205	—	—	217	—	—	52
McDonald ^b	Robeson	—	—	207	—	—	216	—	—	75
Misenheimer ^b	Stanly	—	—	76	—	—	191	—	—	87
Morven ^b	Anson	—	—	162	—	—	160	—	—	125
Robbinsville ^d	Graham	—	—	—	—	—	—	—	—	—
Ruth ^b	Rutherford	—	—	21	—	—	147	—	—	157
Santeetlah ^d	Graham	—	—	—	—	—	—	—	—	—
Spencer Mountain ^b	Gaston	—	—	130	—	—	116	—	—	145
Whitakers ^c	Edgecombe	—	—	—	—	—	—	—	—	—

Notes:

- a) Municipality has at least 1,000 residents in two counties; is listed under county in which the greater number of residents live.
- b) Results could not be calculated in part; municipality had not submitted FY 2008 AFIR by February 1, 2010.
- c) Results could not be calculated; municipality did not submit FY 2008 and FY 2007 AFIRs by February 1, 2010.
- 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 2007 could not be calculated; municipality had not submitted FY 2007 AFIR by February 1, 2010.
- f) Results for FY 2007 could not be calculated; municipality incorporated during that fiscal year.

Utilities Provided by Municipalities with Population of 5,000+

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

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

COUNTY			MUNICIPALITY			
REVENUE TYPE	LINE REF.	DESCRIPTION	REVENUE TYPE	LINE REF.	DESCRIPTION	
Property Tax	10	Current Collections of Unit-Wide Levy	Property Tax	10	Current Collections of Unit-Wide Levy	
	11	Current Collections of Special Tax District		11	Current Collections of Special Tax Districts	
	12	Prior Years' Levy Collections		12	Prior Years' Levy Collections	
	13	Penalties and Interest		13	Penalties and Interest	
	14	Collections of Taxes Previously Written Off		14	Collections of Taxes Previously Written Off	
Sales Tax	19	1% Local Government Option Sales	Sales Tax	104	Supplemental Schools Taxes Current Levy Collections	
	20	1/2% Local Government Option Sales Tax (Article 40)		105	Prior Years' Levy Collections	
	21	1/2% Local Government Option Sales Tax (Article 42)		16	1% Local Government Option Sales Tax (Article 40)	
	21.1	1/2% Local Government Option Sales Tax (Article 44)		17	1/2% Local Government Option Sales Tax (Article 40)	
Total Revenues	<i>The above plus:</i>		Total Revenues	18	1/2% Local Government Option Sales Tax (Article 42)	
	15	Animal Tax		18.5	1/2% Local Government Option Sales Tax (Article 44)	
	16	Deed Stamp Excise Tax		<i>The above plus:</i>		
	17	Real Property Transfer Tax		15	Animal Tax	
	18	Scrap Tire Disposal Tax		19.1	Occupational & Business Licensing & Permit Taxes	
	22	Local Occupancy Tax		19.2	All Other Privileges and Permits	
	23	Prepared Food Tax		20	Auto Licenses	
	24	911 Charges		21	Vehicle Tax for Public Transportation	
	25	Gross Receipts Tax on Short Term Leased Vehicles		22	Other Licenses (Including CATV)	
	26	White Goods Disposal Tax		23	Local Occupancy Tax	
	27	Privilege Licenses		24	Prepared Food Tax	
	28	Other Licenses (Including CATV)		25	911 Charges	
	81	Building Permits		26	Gross Short Term Lease and Rental Tax	
	82	Register of Deeds		71	Building Permits	
	83	Inspection Fees		72	Inspection Fees	
	84	Concealed Handgun Permits		72.1	Amusements Licensing and Permit Taxes	
	85	Other Permits		73	Other Permits	
	86	Parking Revenues		74	Parking Revenues	
	87	Rents and Royalties		75	Rents and Royalties	
	89	Fire Protection Charges		77	Fire Protection Charges	
	90	Solid Waste		78	Solid Waste	
	91	Ambulance and Rescue Squad Charges		79	Ambulance and Rescue Squad Charges	
	92	Cemeteries		80	Cemeteries	
	93	Recreation Service Revenues		81	Recreation Service Revenues	
	94	Library Service Revenues		82	Library Service Revenues	
	95	Other Cultural and Rec. Service Rev.		83	Other Cultural and Rec. Service Revenues	
	96	Client and Third Party Payments—Health		84	Mass Transit—City Operated	
97	Mental Health	85	Other Sales and Services			
98	Social Services	86	Water and Sewer Charges*			
99	County Home	88.1	Storm water fees			
100	Mass Transit—County Operated	91	Special Assessments			
101	Other Sales and Services	92	Private Contributions and Donations			
102	Water and Sewer Charges*	96	ABC Mixed Drink Surcharge			
105	Special Assessments	97	ABC Profit Distribution			
106	Private Contrib. and Other Donations	98	Other Miscellaneous Revenues			
109	1 Cent and 5 Cent Bottle Tax					
110	Mixed Drink Surcharge					
111	ABC Profit Distribution					
112	Other Miscellaneous Revenues					

* Excluded from municipality- and county-only analyses.

About the Author

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

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

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

JOHN LOCKE (1632–1704)

Author, *Two Treatises of Government and
Fundamental Constitutions of Carolina*



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