



INNOVATION GUIDE

By The Numbers:

*What Government Costs in
North Carolina Cities and Counties*

MICHAEL LOWREY

FEBRUARY 2007



THE CENTER FOR LOCAL INNOVATION

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Forward

By the Numbers is the most widely read and requested publication produced by the Center for Local Innovation. This annual publication, researched and written by adjunct policy analyst Michael Lowrey since 1999, has become highly anticipated by elected officials, members of the media, and grassroots activists. Over that period of time, this work has also become a staple for those seeking a quick grasp of the cost of local government almost anywhere in the state of North Carolina. Regardless of one's knowledge about the complexity of local government, a reader can use this report to easily discern a snapshot of city and/or county finances. Moreover, the cumulative body of work since 1999 has shown an alarming trend, as the cost of local government continues to rise faster than population growth and inflation.

Lowrey mines a great deal of data from the State Treasurer's office and painstakingly assembles the information into a succinct, easily understood guide. Local officials, staff, business executives, and informed citizens always glean a great deal of information with respect to their home cities and counties, as well as those comparable cities and counties across the state. This data is also retrospective in that it covers data through the end of reporting for 2005.

It is equally important to note that this guide is *NOT* a judgment as to the efficacy or efficiency of local government. *By the Numbers* is simply a tool that reflects expenditures, taxes collected, incomes, and demographics. It represents unbiased, static data. Having toured dozens of counties across this state with this data, I've found many people who are excited to hear that their county or city ranks low in burdens and others that are greatly disturbed by their relatively high rank. The truth is that citizens and local officials should determine if they are getting what they are paying for and to what extent public services are being performed efficiently.

Furthermore, people should ask challenging questions about what cities or counties should be doing. Senior centers, parks and recreation departments, trash collection, greenways, golf courses and civic centers are a few non-mandated services that account for disparities in costs between areas. Many would argue their necessity as being important as to an area's quality of life; others would say government should focus on more core functions like law enforcement and fire protection. These are the discussions communities should have.

When comparing cities and counties one should also take into account the existing tax base. Many resort and beach areas have high values and relatively few full-time residents. Such a situation can make burdens look artificially high.

Mandates from the state also take a toll on counties across the state. Rural areas often feel this burden far more than urbanized areas. And while debates can be had as to what the state should or should not be doing, it is factually accurate to say that the cost of local government in North Carolina continues to rise faster than population growth and inflation. Incomes rose, which alleviated some of this rise, but it will become necessary at some point to understand that such growth in government is not sustainable. Government cannot continue to take an increasing bite out of personal incomes without becoming more "master" than "servant." Medicaid, transportation, mental health, economic development, and education will continue to dominate political debate for the foreseeable future.

Debating such topics often and openly will be the key to solving these and other challenges. More often than not, debate is limited and poorly covered by local media. With a document like *By the Numbers*, my hope is that such discussions will proliferate and new, innovative ideas will be considered. It will take leadership and vision to move forward on these fronts. Here's hoping hundreds of local debates take place.

Chad Adams, *Director*
Center for Local Innovation

Executive Summary

Counties and towns are a critical level of government in North Carolina, providing or administering many critical 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 2007* 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, 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 over \$17.8 billion in state tax and fee revenues for Fiscal Year 2005 (from July 1, 2004 to June 30, 2005), the latest year for which complete data are available. This represented 7.0 percent of the personal income of the state's citizens. In addition, local governments collected an additional \$12.4 billion in property, sales, and other taxes and fees, representing another 4.8 percent of personal income. Combined, they represent a state and local tax and fee burden of 11.8 percent. Federal collections raise the total tax burden on North Carolinians

to approximately 31.2 percent of personal income, on average.

FY 2005, like the year before it, saw an increase in the local tax burden in North Carolina. Local tax and fee collections per capita stood at \$1,1134.68 in the median county, compared to an inflation-adjusted \$1,120.10 the year previous. Though county and municipality revenues rose faster than inflation and property growth, income rose even more, with the local tax and fee burden falling slightly from 2004 (4.66 percent of per-capita personal income) to 2005 (4.55 percent of per-capita personal income).

In FY 2005 the median total property tax burden by county in North Carolina was 2.26 percent of income, or \$563 per person. The range was from \$1,425 per person in Dare County to \$271 per person in Swain County. County rates ranged from 4.54 percent of income in Dare County to 1.20 percent in Alexander 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 municipalities filing their required 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 a Statewide Issue

The finances of North Carolina's counties and municipalities remain a critical public-policy issue. The state's persistent budgetary difficulties, with never enough money even in the best of years to meaningfully address substantive issues like relieving counties of their debilitating responsibility for partially funding Medicaid, continue to place a heavy burden on local governments, and by extension, local taxpayers. In good years such as FY 2005 with rising per-capita incomes, the growth in local government tax and fee collections is more than absorbed by increases in income.

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 2005, the latest year for which data is 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 C.

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 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 and a list of municipalities in each county can also be found in Appendix A.

Appendix B presents combined town 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.

Readers will immediately notice the relatively high per-capita property taxes in many resort communities in North Carolina. Given the nature of the data, this is not surprising. Second homes and resorts certainly do appear on local tax registers. However, because owners or renters only rarely live in these dwellings year-round, 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.

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

Importantly, this means that whether a jurisdiction is ranked high or low in cost of government is not the end of the debate over fiscal policy—it is merely the beginning. Citizens of North Carolina's cities and counties must decide whether the services they receive are worth the price they and their fellow residential and business taxpayers 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 2004. To make fair comparisons, figures for earlier fiscal years have been adjusted for inflation. Readers may obtain actual collections in FY 2004 by multiplying the listing by .9710. For FY 2003 partial data, the multiplier is .9488.

Local tax burden up again

In FY 2005, the typical resident of the median county in North Carolina paid \$1,135 in taxes and fees to county and municipal governments. This accounted for 4.55 percent of personal income and a 1.3 percent increase over FY 2004, when collections were an inflation-adjusted \$1,120. Collections in FY 2003 were \$1,055 per capita. Personal income throughout much of North Carolina grew at an even faster rate than local government revenues, so the the burden as a percentage of per-capita personal income was slightly lower in 2005 compared to 2004.

The average North Carolinian, however actually pays more than the typical resident of the median county. Many of the state’s larger counties also have above-average local tax and fee burdens; when this is factored in, a state average would amount to 4.83 percent of personal income.

Combined city/county taxes

Dare County residents paid the highest amount in taxes and fees to local government (\$3,750 per capita). The counties of Mecklenburg (\$2,230), Currituck (\$2,167), Brunswick (\$2,081), and Durham (\$2,016) also rank in the top five in revenue collected per capita by county and municipal governments. The results for Dare and Currituck reflect in part their popularity as vacation destinations, with relatively small permanent populations for the property tax base which exists there.

Residents in the counties of Gates (\$688), Hoke (\$693), Alexander (\$708), Caswell (\$710), and Greene (\$764) paid the lowest average amounts in taxes and fees to local governments.

Looking at the local tax burden as a percentage of personal income yielded somewhat different results. Dare County again leads the way with county and municipal revenue accounting for 11.94 percent of per-capita personal income. Second through fifth were the counties of Hyde (8.71 percent of per-capita personal income), Brunswick (8.39 percent), Bladen (7.66 percent), and Currituck (7.64 percent).

By comparison, taxes and fees collected by local

governments accounted for 2.68 percent of per-capita personal income in Alexander County. Second lowest was Gates County at 3.10 percent of per-capita personal income. In eight additional counties, total collections were at 3.5 percent of per-capita personal income or less.

FISCAL YEAR	MEDIAN COUNTY	AVERAGE COUNTY	STATEWIDE AVERAGE
2003	4.32 %	4.50 %	4.61 %
2004	4.66 %	4.79 %	4.89 %
2005	4.55 %	4.73 %	4.83 %

Among the 29 cities with populations over 25,000, Charlotte again had the highest combined city-county tax and fee collections per capita. Wilmington, Asheville, Durham, and Chapel Hill were also in the top five.

Despite still paying the most for local government, Charlotte, and to a lesser degree Wilmington, residents did experience modest reductions in the per capita tax burdens they experienced in fiscal 2005. Property and sales tax collections were essentially flat at the municipal and county level; when combined with population growth, the combined burden in both cities was actually lower in 2005 than in 2004 even before adjusting for inflation.

The lowest per-capita collections were in Jacksonville, followed by Thomasville, Kannapolis, Goldsboro, and Burlington.

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

COUNTY	2005 COMBINED LOCAL BURDEN	2005 RANK	2004 COMBINED LOCAL BURDEN	2004 RANK	% CHANGE 2004-2005	2003 COMBINED LOCAL BURDEN	2003 RANK
N.C. Median	\$1,134.68	—	\$1,120.10	—	1.30%	\$1,055.28	—
HIGH BURDEN — UPPER QUARTILE							
Dare	\$3,750.36	1	\$3,679.46	1	1.93%	\$3,430.37	1
Mecklenburg	\$2,230.48	2	\$2,330.08	3	-4.27%	\$2,314.08	2
Currituck	\$2,167.26	3	\$2,348.81	2	-7.73%	\$2,029.42	3
Brunswick	\$2,081.29	4	\$2,007.07	4	3.70%	\$1,841.73	6
Durham	\$2,015.69	5	\$1,937.22	6	4.05%	\$1,916.57	5
New Hanover	\$1,955.15	6	\$1,989.57	5	-1.73%	\$1,919.16	4
Hyde	\$1,831.36	7	\$1,921.07	7	-4.67%	\$1,659.22	9
Guilford	\$1,788.36	8	\$1,708.07	10	4.70%	\$1,668.52	8
Bladen	\$1,778.93	9	\$1,695.68	11	4.91%	\$1,668.73	7
Orange	\$1,754.58	10	\$1,710.65	9	2.57%	\$1,613.45	11
Wake	\$1,748.31	11	\$1,756.23	8	-0.45%	\$1,628.71	10
Forsyth	\$1,592.04	12	\$1,627.90	12	-2.20%	\$1,550.14	12
Carteret	\$1,585.94	13	\$1,570.88	13	0.96%	\$1,505.68	13
Cabarrus	\$1,492.96	14	\$1,435.91	19	3.97%	\$1,354.83	18
Buncombe	\$1,446.69	15	\$1,446.64	17	0.00%	\$1,466.20	14
Wilson	\$1,446.19	16	\$1,466.91	14	-1.41%	\$1,443.46	15
Macon	\$1,439.61	17	\$1,445.39	18	-0.40%	\$1,281.68	22
Watauga	\$1,424.08	18	\$1,401.95	21	1.58%	\$1,363.28	17
Pitt	\$1,419.30	19	\$1,306.53	24	8.63%	\$1,234.94	26
Catawba	\$1,417.97	20	\$1,447.13	16	-2.01%	\$1,376.83	16
Gaston	\$1,413.01	21	\$1,420.01	20	-0.49%	\$1,311.63	20
Avery	\$1,409.51	22	\$1,294.44	27	8.89%	\$1,204.75	29
Edgecombe	\$1,355.58	23	\$1,304.48	26	3.92%	\$1,285.74	21
Lee	\$1,348.70	24	\$1,451.18	15	-7.06%	\$1,317.80	19
Transylvania	\$1,337.56	25	\$1,359.09	22	-1.58%	\$1,259.51	24
AVERAGE BURDEN — SECOND AND THIRD QUARTILES							
Moore	\$1,337.06	26	\$1,331.49	23	0.42%	\$1,190.42	30
Craven	\$1,322.49	27	\$1,272.53	29	3.93%	\$1,161.86	32
Pasquotank	\$1,282.49	28	\$1,291.50	28	-0.70%	\$1,264.50	23
Iredell	\$1,279.42	29	\$1,207.15	35	5.99%	\$1,076.74	45
Beaufort	\$1,274.94	30	\$1,248.74	31	2.10%	\$1,248.86	25
Cumberland	\$1,267.14	31	\$1,204.45	38	5.21%	\$1,157.37	36
Johnston	\$1,253.06	32	\$1,306.18	25	-4.07%	\$1,161.45	33
Haywood	\$1,247.19	33	\$1,249.83	30	-0.21%	\$1,206.05	28
Chatham	\$1,245.84	34	\$1,207.78	34	3.15%	\$1,151.59	37
Union	\$1,240.80	35	\$1,161.21	45	6.85%	\$1,065.03	48
Chowan	\$1,236.69	36	\$1,173.73	41	5.36%	\$1,027.76	56
Alamance	\$1,227.33	37	\$1,217.80	32	0.78%	\$1,143.11	39
Tyrrell	\$1,226.32	38	\$1,210.65	33	1.29%	\$1,078.42	44
Rockingham	\$1,210.57	39	\$1,206.57	37	0.33%	\$1,179.59	31
Vance	\$1,201.37	40	\$1,206.99	36	-0.47%	\$1,144.69	38
Lincoln	\$1,200.98	41	\$1,135.49	48	5.77%	\$1,070.90	46
Scotland	\$1,198.84	42	\$1,166.19	44	2.80%	\$1,212.10	27
Polk	\$1,193.60	43	\$1,146.31	46	4.13%	\$1,053.63	51
Person	\$1,192.65	44	\$1,192.33	39	0.03%	\$1,159.88	35
Martin	\$1,189.69	45	\$1,189.06	40	0.05%	\$1,161.27	34
Rowan	\$1,178.36	46	\$1,166.73	43	1.00%	\$1,100.18	42

COUNTY	2005 COMBINED LOCAL BURDEN	2005 RANK	2004 COMBINED LOCAL BURDEN	2004 RANK	% CHANGE 2003-2004	2003 COMBINED LOCAL BURDEN	2003 RANK
Pender	\$1,174.16	47	\$1,125.70	49	4.31%	\$992.30	63
Nash	\$1,172.06	48	\$1,170.32	42	0.15%	\$1,135.63	40
Stanly	\$1,159.66	49	\$1,140.14	47	1.71%	\$1,104.01	41
Lenoir	\$1,146.76	50	\$1,096.50	52	4.58%	\$1,056.92	50
Anson	\$1,122.61	51	\$1,042.82	62	7.65%	\$1,061.46	49
Henderson	\$1,117.04	52	\$1,121.87	50	-0.43%	\$1,034.76	55
Northampton	\$1,113.57	53	\$1,093.19	53	1.86%	\$1,027.12	57
Hertford	\$1,108.48	54	\$1,080.34	56	2.61%	\$995.95	62
Richmond	\$1,105.63	55	\$1,063.79	58	3.93%	\$1,001.86	59
Surry	\$1,099.58	56	\$1,060.82	60	3.65%	\$1,047.09	52
Cherokee	\$1,098.93	57	\$932.34	78	17.87%	\$841.43	84
Washington	\$1,094.89	58	\$1,054.06	61	3.87%	\$1,019.03	58
Warren	\$1,093.27	59	\$1,087.26	55	0.55%	\$1,079.84	43
Perquimans	\$1,088.60	60	\$1,118.32	51	-2.66%	\$953.04	68
Graham	\$1,087.33	61	\$1,038.93	63	4.66%	\$954.51	67
Davie	\$1,079.56	62	\$1,093.10	54	-1.24%	\$1,037.58	54
Montgomery	\$1,078.02	63	\$1,012.09	69	6.51%	\$1,068.46	47
Halifax	\$1,053.04	64	\$1,062.84	59	-0.92%	\$1,000.42	61
Pamlico	\$1,052.54	65	\$990.47	70	6.27%	\$931.41	70
Jackson	\$1,051.10	66	\$1,025.40	65	2.51%	\$891.51	75
Duplin	\$1,042.24	67	\$1,030.76	64	1.11%	\$1,000.96	60
Harnett	\$1,034.80	68	\$1,013.03	68	2.15%	\$913.69	71
Alleghany	\$1,028.48	69	\$1,020.03	66	0.83%	\$967.47	65
Franklin	\$1,018.27	70	\$1,070.51	57	-4.88%	\$1,037.84	53
Wayne	\$1,017.39	71	\$985.75	71	3.21%	\$941.79	69
Caldwell	\$1,000.62	72	\$964.05	73	3.79%	\$967.29	66
Rutherford	\$997.73	73	\$1,013.40	67	-1.55%	\$967.80	64
Mitchell	\$978.48	74	\$964.56	72	1.44%	\$911.00	73
Wilkes	\$970.05	75	\$942.94	76	2.88%	\$890.14	76

LOW BURDEN — LOWER QUARTILE

Cleveland	\$969.24	76	\$931.87	79	4.01%	\$893.59	74
Burke	\$958.76	77	\$960.81	74	-0.21%	\$911.13	72
Columbus	\$944.03	78	\$919.83	81	2.63%	\$871.54	80
Robeson	\$932.27	79	\$920.90	80	1.23%	\$881.07	78
Clay	\$930.83	80	\$905.53	83	2.79%	\$846.55	82
Onslow	\$927.67	81	\$943.68	75	-1.70%	\$808.92	88
Granville	\$901.13	82	\$880.29	86	2.37%	\$842.18	83
Ashe	\$900.98	83	\$886.28	85	1.66%	\$832.05	85
Randolph	\$897.52	84	\$887.90	84	1.08%	\$888.63	77
Bertie	\$894.99	85	\$933.09	77	-4.08%	\$829.78	86
Davidson	\$888.94	86	\$912.52	82	-2.58%	\$879.54	79
Camden	\$886.43	87	\$868.18	87	2.10%	\$856.42	81
Sampson	\$872.91	88	\$849.05	88	2.81%	\$781.02	90
Yadkin	\$828.27	89	\$824.37	90	0.47%	\$821.62	87
Swain	\$818.03	90	\$792.98	92	3.16%	\$772.72	91
McDowell	\$814.92	91	\$830.31	89	-1.85%	\$703.65	95
Stokes	\$813.43	92	\$792.79	93	2.60%	\$763.94	92
Madison	\$785.99	93	\$685.24	99	14.70%	\$671.06	99
Yancey	\$782.43	94	\$798.13	91	-1.97%	\$793.96	89
Jones	\$766.78	95	\$784.66	94	-2.28%	\$757.27	93
Greene	\$764.39	96	\$763.17	95	0.16%	\$719.46	94
Caswell	\$709.94	97	\$727.66	97	-2.43%	\$683.12	96
Alexander	\$708.46	98	\$676.70	100	4.69%	\$672.34	98
Hoke	\$692.93	99	\$731.09	96	-5.22%	\$675.94	97
Gates	\$687.60	100	\$703.77	98	-2.30%	\$670.05	100

Note: Data are according to fiscal years. FY 2004 and 2003 values have been adjusted for inflation.

Rankings of N.C. Counties By Combined Local Tax & Fee Burden

COUNTY	2005 COMBINED LOCAL BURDEN AS % OF INCOME	2005 RANK	2004 COMBINED LOCAL BURDEN AS % OF INCOME	2004 RANK	% CHANGE 2004-2005	2003 COMBINED LOCAL BURDEN AS % OF INCOME	2003 RANK
N.C. Median	4.55%	—	4.66%	—	-2.42%	4.32%	—
HIGH BURDEN — UPPER QUARTILE							
Dare	11.94%	1	12.08%	1	-1.13%	11.48%	1
Hyde	8.71%	2	9.40%	2	-7.30%	8.62%	2
Brunswick	8.39%	3	8.28%	4	1.34%	7.53%	3
Bladen	7.66%	4	7.53%	5	1.73%	7.47%	4
Currituck	7.64%	5	8.34%	3	-8.41%	7.31%	5
New Hanover	6.42%	6	6.65%	7	-3.53%	6.36%	6
Durham	6.17%	7	6.01%	9	2.73%	5.87%	9
Tyrrell	6.06%	8	6.30%	8	-3.86%	5.75%	10
Macon	5.87%	9	6.77%	6	-13.25%	5.88%	8
Avery	5.85%	10	5.46%	19	7.04%	5.09%	22
Warren	5.70%	11	5.87%	10	-2.75%	5.89%	7
Edgecombe	5.67%	12	5.60%	15	1.11%	5.49%	15
Scotland	5.52%	13	5.25%	25	5.09%	5.45%	16
Mecklenburg	5.52%	14	5.85%	11	-5.74%	5.69%	11
Pasquotank	5.51%	15	5.68%	13	-2.96%	5.62%	13
Wilson	5.50%	16	5.71%	12	-3.54%	5.63%	12
Watauga	5.47%	17	5.61%	14	-2.48%	5.49%	14
Vance	5.46%	18	5.50%	18	-0.70%	5.13%	21
Guilford	5.44%	19	5.27%	23	3.12%	5.08%	23
Carteret	5.44%	20	5.52%	17	-1.50%	5.32%	18
Cherokee	5.35%	21	4.71%	48	13.60%	4.12%	59
Pitt	5.30%	22	5.02%	33	5.54%	4.76%	31
Pender	5.27%	23	5.15%	28	2.38%	4.47%	44
Transylvania	5.24%	24	5.40%	21	-2.99%	4.66%	34
Beaufort	5.22%	25	5.25%	26	-0.48%	5.36%	17
AVERAGE BURDEN — SECOND AND THIRD QUARTILES							
Buncombe	5.16%	26	5.27%	24	-2.03%	5.16%	20
Anson	5.14%	27	4.91%	38	4.72%	4.79%	30
Richmond	5.10%	28	5.03%	32	1.48%	4.59%	41
Hertford	5.10%	29	5.19%	27	-1.69%	4.88%	27
Lee	5.10%	30	5.59%	16	-8.76%	4.93%	26
Catawba	5.10%	31	5.32%	22	-4.22%	4.93%	24
Martin	5.06%	32	5.43%	20	-6.81%	5.31%	19
Rockingham	5.00%	33	5.07%	30	-1.42%	4.93%	25
Orange	4.99%	34	4.99%	34	-0.09%	4.62%	37
Haywood	4.92%	35	5.05%	31	-2.48%	4.80%	29
Halifax	4.90%	36	5.10%	29	-3.91%	4.81%	28
Cabarrus	4.89%	37	4.76%	44	2.87%	4.37%	48
Graham	4.89%	38	4.75%	46	3.03%	4.41%	46
Gaston	4.88%	39	4.98%	35	-2.04%	4.59%	39
Lincoln	4.86%	40	4.67%	50	4.26%	4.29%	51
Person	4.83%	41	4.88%	40	-1.10%	4.69%	33
Wake	4.77%	42	4.84%	42	-1.48%	4.36%	49
Washington	4.76%	43	4.70%	49	1.36%	4.65%	36
Robeson	4.75%	44	4.84%	41	-1.86%	4.66%	35
Mitchell	4.75%	45	4.73%	47	0.35%	4.42%	45
Chowan	4.75%	46	4.55%	54	4.35%	4.07%	62
Forsyth	4.74%	47	4.96%	36	-4.38%	4.69%	32

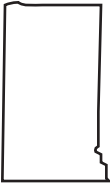





COUNTY	2005 COMBINED LOCAL BURDEN AS % OF INCOME	2005 RANK	2004 COMBINED LOCAL BURDEN AS % OF INCOME	2004 RANK	% CHANGE 2004-2005	2003 COMBINED LOCAL BURDEN AS % OF INCOME	2003 RANK
Stanly	4.70%	48	4.76%	45	-1.12%	4.53%	43
Johnston	4.66%	49	4.94%	37	-5.74%	4.35%	50
Montgomery	4.56%	50	4.51%	56	1.29%	4.59%	40
Alamance	4.54%	51	4.57%	52	-0.64%	4.18%	57
Perquimans	4.52%	52	4.89%	39	-7.63%	4.37%	47
Rowan	4.51%	53	4.52%	55	-0.11%	4.21%	54
Craven	4.49%	54	4.57%	53	-1.71%	4.21%	53
Union	4.48%	55	4.23%	67	6.00%	3.82%	68
Duplin	4.46%	56	4.81%	43	-7.26%	4.62%	38
Lenoir	4.44%	57	4.39%	58	1.15%	4.26%	52
Northampton	4.44%	58	4.65%	51	-4.40%	4.53%	42
Jackson	4.44%	59	4.45%	57	-0.19%	3.79%	73
Iredell	4.44%	60	4.26%	64	4.21%	3.81%	69
Surry	4.39%	61	4.36%	60	0.71%	4.19%	56
Harnett	4.37%	62	4.37%	59	0.04%	3.87%	64
Cumberland	4.31%	63	4.25%	65	1.30%	4.20%	55
Rutherford	4.25%	64	4.36%	61	-2.47%	4.16%	58
Clay	4.21%	65	4.18%	68	0.77%	3.80%	71
Nash	4.19%	66	4.23%	66	-1.04%	4.10%	60
Wayne	4.09%	67	4.08%	71	0.13%	3.86%	66
Pamlico	4.05%	68	3.99%	74	1.46%	3.78%	74
Alleghany	4.05%	69	4.18%	69	-3.20%	3.86%	67
Franklin	4.04%	70	4.30%	63	-6.10%	4.07%	61
Granville	4.04%	71	3.99%	75	1.21%	3.75%	75
Moore	4.00%	72	4.08%	70	-2.12%	3.60%	81
Bertie	3.98%	73	4.33%	62	-8.16%	3.81%	70
Columbus	3.97%	74	4.00%	73	-0.87%	3.79%	72
Burke	3.90%	75	3.96%	76	-1.57%	3.70%	77

LOW BURDEN — LOWER QUARTILE



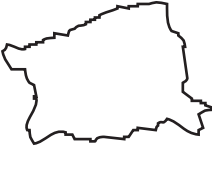
Henderson	3.89%	76	3.94%	77	-1.26%	3.58%	82
Cleveland	3.88%	77	3.82%	80	1.35%	3.68%	78
Swain	3.88%	78	3.92%	78	-1.04%	3.87%	65
Yancey	3.86%	79	4.01%	72	-3.74%	3.88%	63
Caldwell	3.86%	80	3.79%	82	1.68%	3.72%	76
McDowell	3.71%	81	3.60%	88	3.19%	3.06%	98
Polk	3.69%	82	3.60%	87	2.71%	3.21%	93
Ashe	3.68%	83	3.68%	85	0.00%	3.38%	87
Hoke	3.68%	84	3.91%	79	-5.81%	3.65%	79
Sampson	3.65%	85	3.82%	81	-4.45%	3.57%	83
Randolph	3.64%	86	3.69%	84	-1.37%	3.63%	80
Wilkes	3.63%	87	3.75%	83	-3.35%	3.53%	84
Davie	3.55%	88	3.64%	86	-2.38%	3.42%	85
Madison	3.53%	89	2.86%	99	23.45%	2.76%	99
Chatham	3.52%	90	3.45%	92	1.89%	3.18%	95
Greene	3.48%	91	3.57%	90	-2.76%	3.30%	89
Camden	3.37%	92	3.30%	97	2.34%	3.22%	91
Stokes	3.32%	93	3.27%	98	1.41%	3.15%	96
Yadkin	3.31%	94	3.38%	94	-2.15%	3.37%	88
Onslow	3.30%	95	3.58%	89	-7.86%	3.21%	92
Davidson	3.29%	96	3.41%	93	-3.58%	3.27%	90
Caswell	3.22%	97	3.38%	95	-4.62%	3.09%	97
Jones	3.21%	98	3.47%	91	-7.42%	3.40%	86
Gates	3.10%	99	3.33%	96	-6.81%	3.20%	94
Alexander	2.81%	100	2.73%	100	2.72%	2.66%	100

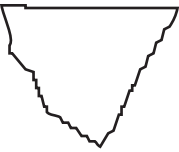





Rankings of N.C. Counties by Combined Property Tax Burden

COUNTY	COMBINED PROPERTY TAX BURDEN AS % OF INCOME	RANK	COMBINED PROPERTY TAX RANK PER CAPITA	RANK	COUNTY	COMBINED PROPERTY TAX BURDEN AS % OF INCOME	RANK	COMBINED PROPERTY TAX RANK PER CAPITA	RANK
N.C. Median	2.26%	—	\$563.14	—	Northampton	2.26%	50	\$566.48	48
Dare	4.54%	1	\$1,424.88	1	Johnston	2.25%	51	\$606.26	39
Hyde	4.46%	2	\$937.98	8	Mitchell	2.25%	52	\$463.88	79
Brunswick	4.17%	3	\$1,033.35	5	Alleghany	2.23%	53	\$565.72	49
Avery	3.36%	4	\$809.27	13	Iredell	2.21%	54	\$637.36	29
Durham	3.30%	5	\$1,078.07	3	Lenoir	2.20%	55	\$568.17	47
Macon	3.19%	6	\$782.14	14	Franklin	2.19%	56	\$552.35	54
New Hanover	3.13%	7	\$954.34	6	Alamance	2.18%	57	\$587.76	43
Warren	3.12%	8	\$597.68	41	Madison	2.15%	58	\$479.30	73
Currituck	3.05%	9	\$866.29	10	Washington	2.13%	59	\$490.68	70
Tyrrell	3.03%	10	\$612.92	35	Moore	2.10%	60	\$701.83	19
Orange	2.96%	11	\$1,041.96	4	Surry	2.08%	61	\$520.12	62
Mecklenburg	2.92%	12	\$1,181.60	2	Polk	2.07%	62	\$669.78	25
Pender	2.91%	13	\$649.43	28	Rutherford	2.07%	63	\$485.78	71
Carteret	2.90%	14	\$846.12	12	Union	2.06%	64	\$570.09	45
Transylvania	2.88%	15	\$734.64	17	Duplin	2.05%	65	\$479.86	72
Guilford	2.87%	16	\$943.73	7	Perquimans	2.05%	66	\$494.31	66
Scotland	2.86%	17	\$621.48	33	Cumberland	2.04%	67	\$599.33	40
Person	2.78%	18	\$687.06	22	Chowan	2.02%	68	\$526.87	59
Haywood	2.75%	19	\$696.11	21	Nash	2.01%	69	\$562.06	52
Martin	2.69%	20	\$632.95	30	Ashe	2.01%	70	\$490.76	69
Watauga	2.68%	21	\$698.94	20	Pasquotank	2.01%	71	\$466.65	78
Buncombe	2.61%	22	\$733.03	18	Henderson	2.01%	72	\$576.04	44
Gaston	2.59%	23	\$750.94	16	Columbus	1.97%	73	\$469.05	74
Jackson	2.59%	24	\$613.52	34	Chatham	1.93%	74	\$682.73	23
Hertford	2.59%	25	\$562.45	51	Granville	1.92%	75	\$429.65	87
Lee	2.57%	26	\$680.70	24	Wayne	1.88%	76	\$468.74	76
Edgecombe	2.56%	27	\$611.53	37	Bertie	1.88%	77	\$423.18	89
Cherokee	2.54%	28	\$522.92	61	Robeson	1.88%	78	\$369.00	94
Forsyth	2.53%	29	\$849.23	11	Wilkes	1.88%	79	\$502.06	65
Cabarrus	2.52%	30	\$768.42	15	Cleveland	1.88%	80	\$468.98	75
Wilson	2.49%	31	\$655.13	26	Yadkin	1.87%	81	\$467.25	77
Lincoln	2.48%	32	\$612.87	36	Burke	1.86%	82	\$458.44	82
Halifax	2.46%	33	\$529.78	58	Harnett	1.86%	83	\$439.04	86
Vance	2.45%	34	\$539.31	55	Randolph	1.85%	84	\$456.19	83
Beaufort	2.44%	35	\$594.62	42	Davie	1.77%	85	\$537.17	56
Wake	2.43%	36	\$890.29	9	McDowell	1.75%	86	\$384.84	92
Bladen	2.41%	37	\$560.47	53	Jones	1.75%	87	\$418.26	90
Pamlico	2.40%	38	\$624.24	31	Sampson	1.74%	88	\$415.85	91
Rowan	2.39%	39	\$624.16	32	Caldwell	1.74%	89	\$450.65	84
Clay	2.37%	40	\$524.24	60	Craven	1.73%	90	\$510.17	64
Rockingham	2.35%	41	\$569.48	46	Stokes	1.73%	91	\$424.73	88
Catawba	2.35%	42	\$653.77	27	Gates	1.72%	92	\$381.53	93
Graham	2.32%	43	\$515.64	63	Davidson	1.72%	93	\$463.85	80
Stanly	2.29%	44	\$563.83	50	Camden	1.68%	94	\$441.61	85
Pitt	2.28%	45	\$610.42	38	Greene	1.56%	95	\$342.25	96
Richmond	2.27%	46	\$492.58	68	Caswell	1.51%	96	\$333.26	97
Yancey	2.27%	47	\$460.29	81	Hoke	1.51%	97	\$284.36	99
Anson	2.26%	48	\$494.08	67	Swain	1.28%	98	\$271.19	100
Montgomery	2.26%	49	\$533.55	57	Onslow	1.25%	99	\$351.27	95
					Alexander	1.20%	100	\$303.07	98




COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2005 DATA COUNTY ONLY (RANK)	2004 DATA COUNTY ONLY (RANK)	2005 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Alamance 	2005 Burden: 4.54% 2004 Burden: 4.57% 2003 Burden: 4.18%	County Rev./Income 2.29% (97) County Rev. Per Cap. \$618.48 (93) Property Tax/Income 1.37% (93) Property Tax Per Cap. \$371.26 (82) Sales Tax/Income 0.60% (77) Sales Tax Per Capita \$162.21 (72)	County Rev./Income 2.38% (96) County Rev. Per Cap. \$633.00 (86) Property Tax/Income 1.47% (90) Property Tax Per Cap. \$390.62 (75) Sales Tax/Income 0.59% (83) Sales Tax Per Capita \$156.12 (77)	Alamance 353 (113) Burlington 47,295 (25) Elon 7,230 (78) Graham 14,025 (75) Greenlevel 2,354 (199) Haw River 1,985 (87) Mebane 8,100 (38) Ossipee 452 (199) Swepsonville 983 (208)
	Change FY04-05: -0.64% Rank: 51 (2005), 52 (2004) Population: 138,572 Per Capita Income: \$27,016 Rank: 18 (Pop.), 27 (PCI)			
Alexander 	2005 Burden: 2.81% 2004 Burden: 2.73% 2003 Burden: 2.66%	County Rev./Income 2.37% (95) County Rev. Per Cap. \$597.04 (97) Property Tax/Income 1.14% (99) Property Tax Per Cap. \$287.78 (97) Sales Tax/Income 0.70% (52) Sales Tax Per Capita \$176.97 (50)	County Rev./Income 2.36% (97) County Rev. Per Cap. \$584.78 (97) Property Tax/Income 1.20% (98) Property Tax Per Cap. \$296.12 (97) Sales Tax/Income 0.68% (61) Sales Tax Per Capita \$167.82 (55)	Taylorsville 1,924 (126)
	Change FY04-05: 2.72% Rank: 100 (2005), 100 (2004) Population: 35,898 Per Capita Income: \$25,234 Rank: 65 (Pop.), 43 (PCI)			
Alleghany 	2005 Burden: 4.05% 2004 Burden: 4.18% 2003 Burden: 3.86%	County Rev./Income 3.57% (23) County Rev. Per Cap. \$906.92 (24) Property Tax/Income 2.15% (21) Property Tax Per Cap. \$547.01 (27) Sales Tax/Income 0.73% (45) Sales Tax Per Capita \$186.63 (43)	County Rev./Income 3.70% (23) County Rev. Per Cap. \$903.73 (21) Property Tax/Income 2.12% (24) Property Tax Per Cap. \$516.81 (31) Sales Tax/Income 0.77% (39) Sales Tax Per Capita \$186.83 (35)	Sparta 1,778 (93)
	Change FY04-05: -3.20% Rank: 69 (2005), 69 (2004) Population: 10,912 Per Capita Income: \$25,425 Rank: 94 (Pop.), 41 (PCI)			
Anson 	2005 Burden: 5.14% 2004 Burden: 4.91% 2003 Burden: 4.79%	County Rev./Income 3.15% (47) County Rev. Per Cap. \$688.40 (76) Property Tax/Income 1.93% (39) Property Tax Per Cap. \$421.92 (66) Sales Tax/Income 0.61% (75) Sales Tax Per Capita \$132.40 (97)	County Rev./Income 2.93% (65) County Rev. Per Cap. \$622.79 (91) Property Tax/Income 1.87% (45) Property Tax Per Cap. \$397.11 (71) Sales Tax/Income 0.60% (79) Sales Tax Per Capita \$128.06 (98)	Ansonville 624 (177) Lilesville 447 (73) McFarlan 86 (191) Morven 567 (—) Peachland 578 (188) Polkton 2,910 (188) Wadesboro 5,617 (72)
	Change FY04-05: 4.72% Rank: 27 (2005), 38 (2004) Population: 25,766 Per Capita Income: \$21,845 Rank: 73 (Pop.), 87 (PCI)			
Ashe 	2005 Burden: 3.68% 2004 Burden: 3.68% 2003 Burden: 3.38%	County Rev./Income 3.18% (46) County Rev. Per Cap. \$776.89 (56) Property Tax/Income 1.81% (48) Property Tax Per Cap. \$443.27 (55) Sales Tax/Income 0.84% (24) Sales Tax Per Capita \$206.33 (21)	County Rev./Income 3.15% (50) County Rev. Per Cap. \$757.06 (59) Property Tax/Income 1.87% (44) Property Tax Per Cap. \$449.97 (49) Sales Tax/Income 0.80% (27) Sales Tax Per Capita \$192.88 (27)	Jefferson 1,456 (79) Lansing 150 (110) West Jefferson 1,136 (41)
	Change FY04-05: 0.00% Rank: 83 (2005), 85 (2004) Population: 25,500 Per Capita Income: \$24,451 Rank: 74 (Pop.), 58 (PCI)			
Avery 	2005 Burden: 5.85% 2004 Burden: 5.46% 2003 Burden: 5.09%	County Rev./Income 4.77% (6) County Rev. Per Cap. \$1,150.79 (8) Property Tax/Income 2.99% (5) Property Tax Per Cap. \$720.18 (7) Sales Tax/Income 1.11% (4) Sales Tax Per Capita \$268.46 (3)	County Rev./Income 4.46% (9) County Rev. Per Cap. \$1,057.18 (10) Property Tax/Income 3.04% (7) Property Tax Per Cap. \$719.56 (8) Sales Tax/Income 0.98% (7) Sales Tax Per Capita \$233.15 (10)	Banner Elk 979 (18) Crossnore 302 (41) Elk Park 453 (26) Grandfather Village 78 (44) Newland 701 (23) Sugar Mountain 238 (6)
	Change FY04-05: 7.04% Rank: 10 (2005), 19 (2004) Population: 18,030 Per Capita Income: \$24,101 Rank: 86 (Pop.), 61 (PCI)			


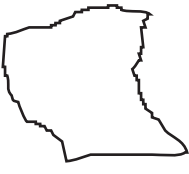




* Rank within relevant population range.

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2005 DATA COUNTY ONLY (RANK)	2004 DATA COUNTY ONLY (RANK)	2005 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
	2005 Burden: 5.22% 2004 Burden: 5.25% 2003 Burden: 5.36% Change FY04-05: -0.48% Rank: 25 (2005), 26 (2004) Population: 46,010 Per Capita Income: \$24,401 Rank: 55 (Pop.), 59 (PCI)	County Rev./Income 3.23% (42) County Rev. Per Cap. \$787.45 (50) Property Tax/Income 2.06% (28) Property Tax Per Cap. \$503.19 (35) Sales Tax/Income 0.81% (29) Sales Tax Per Capita \$197.61 (26)	County Rev./Income 3.28% (39) County Rev. Per Cap. \$780.64 (48) Property Tax/Income 2.11% (26) Property Tax Per Cap. \$502.64 (35) Sales Tax/Income 0.77% (37) Sales Tax Per Capita \$182.61 (40)	Aurora 572 (65) Bath 290 (63) Belhaven 1,936 (36) Chocowinity 717 (59) Pantego 171 (58) Washington 9,836 (24) Washington Park 439 (94)
	2005 Burden: 3.98% 2004 Burden: 4.33% 2003 Burden: 3.81% Change FY04-05: -8.16% Rank: 73 (2005), 62 (2004) Population: 19,640 Per Capita Income: \$22,489 Rank: 83 (Pop.), 76 (PCI)	County Rev./Income 3.05% (49) County Rev. Per Cap. \$685.64 (77) Property Tax/Income 1.74% (57) Property Tax Per Cap. \$391.20 (78) Sales Tax/Income 0.63% (69) Sales Tax Per Capita \$142.45 (95)	County Rev./Income 3.49% (28) County Rev. Per Cap. \$751.16 (61) Property Tax/Income 1.83% (46) Property Tax Per Cap. \$395.11 (74) Sales Tax/Income 0.70% (53) Sales Tax Per Capita \$150.92 (85)	Askewville 174 (179) Aulander 877 (77) Colerain 216 (90) Kelford 250 (187) Lewiston Woodville 586 (163) Powellsville 255 (161) Roxobel 265 (158) Windsor 2,285 (157)
	2005 Burden: 7.66% 2004 Burden: 7.53% 2003 Burden: 7.47% Change FY04-05: 1.73% Rank: 4 (2005), 5 (2004) Population: 32,866 Per Capita Income: \$23,223 Rank: 68 (Pop.), 74 (PCI)	County Rev./Income 6.43% (4) County Rev. Per Cap. \$1,494.26 (4) Property Tax/Income 2.08% (26) Property Tax Per Cap. \$482.78 (41) Sales Tax/Income 0.75% (44) Sales Tax Per Capita \$174.84 (53)	County Rev./Income 6.25% (4) County Rev. Per Cap. \$1,406.96 (4) Property Tax/Income 2.13% (22) Property Tax Per Cap. \$479.93 (40) Sales Tax/Income 0.80% (31) Sales Tax Per Capita \$179.68 (45)	Bladenboro 1,690 (22) Clarkton 783 (20) Dublin 252 (16) East Arcadia 532 (33) Elizabethtown 3,718 (18) Tar Heel 65 (25) White Lake 587 (12)
	2005 Burden: 8.39% 2004 Burden: 8.28% 2003 Burden: 7.53% Change FY04-05: 1.34% Rank: 3 (2005), 4 (2004) Population: 89,463 Per Capita Income: \$24,805 Rank: 30 (Pop.), 50 (PCI)	County Rev./Income 5.06% (5) County Rev. Per Cap. \$1,255.03 (5) Property Tax/Income 3.36% (2) Property Tax Per Cap. \$832.97 (4) Sales Tax/Income 0.85% (22) Sales Tax Per Capita \$210.90 (17)	County Rev./Income 5.01% (6) County Rev. Per Cap. \$1,214.42 (6) Property Tax/Income 3.42% (2) Property Tax Per Cap. \$829.35 (4) Sales Tax/Income 0.83% (23) Sales Tax Per Capita \$201.48 (18)	BRUNSWICK COUNTY Bald Head Island 229 (1) Belville 445 (21) Boiling Spring Lakes 3,767 (34) Bolivia 159 (40) Calabash 1,380 (37) Carolina Shores 2,536 (46) Caswell Beach 461 (13) Holden Beach 889 (10) Leland 5,189 (12) Navassa 1,660 (40) Northwest 776 (35) Oak Island 7,711 (2) Ocean Isle Beach 481 (5) Sandy Creek 275 (32) Shallotte 1,768 (17) Southport 2,677 (15) St. James 1,873 (44) Sunset Beach 2,211 (12) Varnamtown 546 (38)
	2005 Burden: 5.16% 2004 Burden: 5.27% 2003 Burden: 5.16% Change FY04-05: -2.03% Rank: 26 (2005), 24 (2004) Population: 216,738 Per Capita Income: \$28,037 Rank: 7 (Pop.), 22 (PCI)	County Rev./Income 3.39% (29) County Rev. Per Cap. \$950.88 (18) Property Tax/Income 1.92% (40) Property Tax Per Cap. \$538.76 (29) Sales Tax/Income 0.79% (34) Sales Tax Per Capita \$221.50 (13)	County Rev./Income 3.46% (30) County Rev. Per Cap. \$950.08 (17) Property Tax/Income 1.98% (37) Property Tax Per Cap. \$542.83 (24) Sales Tax/Income 0.80% (28) Sales Tax Per Capita \$219.91 (12)	BUNCOMBE COUNTY Asheville 73,189 (3) Biltmore Forest 1,484 (14) Black Mountain 7,694 (26) Montreat 697 (15) Weaverville 2,488 (16) Woodfin 3,983 (111)
	2005 Burden: 3.90% 2004 Burden: 3.96% 2003 Burden: 3.70% Change FY04-05: -1.57% Rank: 75 (2005), 76 (2004) Population: 88,293 Per Capita Income: \$24,591 Rank: 31 (Pop.), 55 (PCI)	County Rev./Income 2.52% (91) County Rev. Per Cap. \$618.57 (92) Property Tax/Income 1.45% (90) Property Tax Per Cap. \$357.44 (88) Sales Tax/Income 0.33% (100) Sales Tax Per Capita \$81.88 (100)	County Rev./Income 2.62% (88) County Rev. Per Cap. \$635.94 (83) Property Tax/Income 1.47% (88) Property Tax Per Cap. \$357.00 (88) Sales Tax/Income 0.36% (100) Sales Tax Per Capita \$87.65 (100)	Connelly Springs 1,815 (189) Drexel 1,907 (172) Glen Alpine 1,248 (178) Hildebran 1,749 (175) Morganton 17,010 (56) Rhodhiss 895 (157) Rutherford College 1,295 (186) Valdese 4,555 (118)





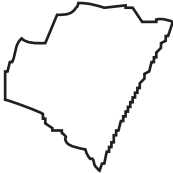
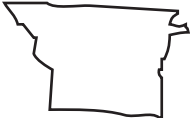
COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2005 DATA COUNTY ONLY (RANK)	2004 DATA COUNTY ONLY (RANK)	2005 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
	2005 Burden: 4.89% 2004 Burden: 4.76% 2003 Burden: 4.37%	County Rev./Income 2.69% (82) County Rev. Per Cap. \$819.10 (43) Property Tax/Income 1.64% (70) Property Tax Per Cap. \$500.42 (36) Sales Tax/Income 0.60% (78) Sales Tax Per Capita \$181.98 (47)	County Rev./Income 2.58% (90) County Rev. Per Cap. \$779.56 (49) Property Tax/Income 1.58% (79) Property Tax Per Cap. \$476.77 (41) Sales Tax/Income 0.55% (89) Sales Tax Per Capita \$167.10 (56)	Concord 63,429 (17) Harrisburg 5,451 (74) Kannapolis 40,139 (27) Midland 2,820 (173) Mount Pleasant 1,417 (53)
	Change FY04-05: 2.87% Rank: 37 (2005), 44 (2004) Population: 150,434 Per Capita Income: \$30,500 Rank: 13 (Pop.), 11 (PCI)			
	2005 Burden: 3.86% 2004 Burden: 3.79% 2003 Burden: 3.72%	County Rev./Income 2.39% (94) County Rev. Per Cap. \$619.09 (91) Property Tax/Income 1.32% (96) Property Tax Per Cap. \$343.36 (92) Sales Tax/Income 0.57% (88) Sales Tax Per Capita \$147.26 (92)	County Rev./Income 2.45% (93) County Rev. Per Cap. \$621.81 (92) Property Tax/Income 1.37% (96) Property Tax Per Cap. \$349.48 (90) Sales Tax/Income 0.58% (85) Sales Tax Per Capita \$146.37 (92)	Cajah's Mountain 2,804 (196) Cedar Rock 316 (182) Gamewell 3,823 (194) Granite Falls 4,762 (151) Hudson 3,097 (158) Lenoir 18,456 (60) Sawmills 5,009 (88)
	Change FY04-05: 1.68% Rank: 80 (2005), 82 (2004) Population: 78,492 Per Capita Income: \$25,948 Rank: 33 (Pop.), 38 (PCI)			
	2005 Burden: 3.37% 2004 Burden: 3.30% 2003 Burden: 3.22%	County Rev./Income 2.91% (65) County Rev. Per Cap. \$763.78 (58) Property Tax/Income 1.68% (64) Property Tax Per Cap. \$441.61 (56) Sales Tax/Income 0.61% (76) Sales Tax Per Capita \$159.22 (77)	County Rev./Income 2.94% (64) County Rev. Per Cap. \$773.16 (53) Property Tax/Income 1.71% (65) Property Tax Per Cap. \$451.61 (48) Sales Tax/Income 0.69% (57) Sales Tax Per Capita \$180.97 (44)	No incorporated municipalities.
	Change FY04-05: 2.34% Rank: 92 (2005), 97 (2004) Population: 9,008 Per Capita Income: \$26,276 Rank: 97 (Pop.), 33 (PCI)			
	2005 Burden: 5.44% 2004 Burden: 5.52% 2003 Burden: 5.32%	County Rev./Income 3.35% (32) County Rev. Per Cap. \$977.47 (14) Property Tax/Income 2.03% (30) Property Tax Per Cap. \$591.60 (13) Sales Tax/Income 0.78% (37) Sales Tax Per Capita \$228.73 (12)	County Rev./Income 3.39% (35) County Rev. Per Cap. \$966.13 (15) Property Tax/Income 2.20% (19) Property Tax Per Cap. \$626.85 (13) Sales Tax/Income 0.68% (62) Sales Tax Per Capita \$192.82 (29)	Atlantic Beach 1,801 (10) Beaufort 3,957 (26) Bogue 642 (156) Cape Carteret 1,362 (49) Cedar Point 867 (74) Emerald Isle 3,803 (9) Indian Beach 91 (2) Morehead City 8,209 (8) Newport 3,672 (55) Peletier 530 (151) Pine Knoll Shores 1,601 (8)
	Change FY04-05: -1.50% Rank: 20 (2005), 17 (2004) Population: 62,760 Per Capita Income: \$29,177 Rank: 40 (Pop.), 16 (PCI)			
	2005 Burden: 3.22% 2004 Burden: 3.38% 2003 Burden: 3.09%	County Rev./Income 2.91% (63) County Rev. Per Cap. \$641.38 (85) Property Tax/Income 1.47% (89) Property Tax Per Cap. \$323.19 (95) Sales Tax/Income 0.69% (58) Sales Tax Per Capita \$151.67 (88)	County Rev./Income 3.07% (53) County Rev. Per Cap. \$661.25 (77) Property Tax/Income 1.49% (84) Property Tax Per Cap. \$321.22 (95) Sales Tax/Income 0.77% (38) Sales Tax Per Capita \$165.32 (65)	Milton 121 (183) Yanceyville 2,165 (190)
	Change FY04-05: -4.62% Rank: 97 (2005), 95 (2004) Population: 23,759 Per Capita Income: \$22,046 Rank: 77 (Pop.), 83 (PCI)			
	2005 Burden: 5.10% 2004 Burden: 5.32% 2003 Burden: 4.93%	County Rev./Income 3.04% (50) County Rev. Per Cap. \$845.56 (40) Property Tax/Income 1.54% (80) Property Tax Per Cap. \$429.19 (61) Sales Tax/Income 0.69% (57) Sales Tax Per Capita \$192.51 (34)	County Rev./Income 3.18% (46) County Rev. Per Cap. \$865.46 (27) Property Tax/Income 1.62% (72) Property Tax Per Cap. \$439.79 (54) Sales Tax/Income 0.69% (56) Sales Tax Per Capita \$188.06 (33)	Brookford 430 (46) Catawba 724 (34) Claremont 1,086 (13) Conover 7,652 (29) Hickory 39,018 (8) Long View 4,798 (86) Maiden 3,315 (56) Newton 13,075 (43)
	Change FY04-05: -4.22% Rank: 31 (2005), 22 (2004) Population: 149,032 Per Capita Income: \$27,829 Rank: 14 (Pop.), 24 (PCI)			







* Rank within relevant population range.

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2005 DATA COUNTY ONLY (RANK)	2004 DATA COUNTY ONLY (RANK)	2005 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
	2005 Burden: 3.52% 2004 Burden: 3.45% 2003 Burden: 3.18% Change FY04-05: 1.89% Rank: 90 (2005), 92 (2004) Population: 56,090 Per Capita Income: \$35,426 Rank: 45 (Pop.), 3 (PCI)	County Rev./Income 2.72% (78) County Rev. Per Cap. \$961.95 (15) Property Tax/Income 1.80% (50) Property Tax Per Cap. \$638.40 (11) Sales Tax/Income 0.49% (97) Sales Tax Per Capita \$174.00 (56)	County Rev./Income 2.72% (76) County Rev. Per Cap. \$950.71 (16) Property Tax/Income 1.82% (51) Property Tax Per Cap. \$635.50 (12) Sales Tax/Income 0.48% (98) Sales Tax Per Capita \$168.22 (54)	Goldston 342 (78) Pittsboro 2,402 (42) Siler City 7,937 (42)
	2005 Burden: 5.35% 2004 Burden: 4.71% 2003 Burden: 4.12% Change FY04-05: 13.60% Rank: 21 (2005), 48 (2004) Population: 26,180 Per Capita Income: \$20,549 Rank: 72 (Pop.), 95 (PCI)	County Rev./Income 4.50% (9) County Rev. Per Cap. \$924.00 (22) Property Tax/Income 2.30% (15) Property Tax Per Cap. \$472.90 (44) Sales Tax/Income 1.15% (3) Sales Tax Per Capita \$236.26 (10)	County Rev./Income 3.85% (17) County Rev. Per Cap. \$761.50 (58) Property Tax/Income 1.83% (49) Property Tax Per Cap. \$362.08 (84) Sales Tax/Income 1.14% (5) Sales Tax Per Capita \$226.61 (11)	Andrews 1,875 (59) Murphy 1,613 (21)
	2005 Burden: 4.75% 2004 Burden: 4.55% 2003 Burden: 4.07% Change FY04-05: 4.35% Rank: 46 (2005), 54 (2004) Population: 14,470 Per Capita Income: \$26,043 Rank: 88 (Pop.), 35 (PCI)	County Rev./Income 3.29% (36) County Rev. Per Cap. \$857.73 (35) Property Tax/Income 1.72% (60) Property Tax Per Cap. \$447.37 (54) Sales Tax/Income 0.79% (33) Sales Tax Per Capita \$206.21 (22)	County Rev./Income 3.20% (44) County Rev. Per Cap. \$826.11 (40) Property Tax/Income 1.59% (77) Property Tax Per Cap. \$409.52 (64) Sales Tax/Income 0.75% (42) Sales Tax Per Capita \$194.48 (25)	Edenton 5,029 (36)
	2005 Burden: 4.21% 2004 Burden: 4.18% 2003 Burden: 3.80% Change FY04-05: 0.77% Rank: 65 (2005), 68 (2004) Population: 9,876 Per Capita Income: \$22,093 Rank: 96 (Pop.), 82 (PCI)	County Rev./Income 3.99% (15) County Rev. Per Cap. \$880.89 (27) Property Tax/Income 2.34% (14) Property Tax Per Cap. \$516.19 (31) Sales Tax/Income 0.94% (10) Sales Tax Per Capita \$207.89 (19)	County Rev./Income 3.98% (14) County Rev. Per Cap. \$861.16 (29) Property Tax/Income 2.40% (13) Property Tax Per Cap. \$520.33 (29) Sales Tax/Income 0.91% (16) Sales Tax Per Capita \$197.86 (22)	Hayesville 489 (114)
	2005 Burden: 3.88% 2004 Burden: 3.82% 2003 Burden: 3.68% Change FY04-05: 1.35% Rank: 77 (2005), 80 (2004) Population: 97,056 Per Capita Income: \$25,006 Rank: 26 (Pop.), 48 (PCI)	County Rev./Income 2.69% (81) County Rev. Per Cap. \$672.58 (78) Property Tax/Income 1.48% (86) Property Tax Per Cap. \$370.74 (83) Sales Tax/Income 0.59% (82) Sales Tax Per Capita \$147.26 (91)	County Rev./Income 2.63% (87) County Rev. Per Cap. \$640.99 (81) Property Tax/Income 1.47% (87) Property Tax Per Cap. \$358.96 (85) Sales Tax/Income 0.61% (77) Sales Tax Per Capita \$148.55 (87)	CLEVELAND COUNTY Belwood 1,010 (198) Boiling Springs 3,997 (180) Casar 305 (219) Earl 234 (209) Fallston 606 (218) Grover 694 (168) Kings Mountain 10,606 (77) Kingstown 826 (205) Lattimore 440 (215) Lawndale 638 (201) Mooresboro 314 (221) Patterson Springs 608 (220) Polkville 539 (217) Shelby 20,876 (67) Waco 327 (216)
	2005 Burden: 3.97% 2004 Burden: 4.00% 2003 Burden: 3.79% Change FY04-05: -0.87% Rank: 74 (2005), 73 (2004) Population: 54,524 Per Capita Income: \$23,796 Rank: 46 (Pop.), 66 (PCI)	County Rev./Income 3.00% (56) County Rev. Per Cap. \$714.38 (67) Property Tax/Income 1.70% (62) Property Tax Per Cap. \$403.80 (75) Sales Tax/Income 0.62% (73) Sales Tax Per Capita \$148.28 (90)	County Rev./Income 2.98% (59) County Rev. Per Cap. \$685.82 (73) Property Tax/Income 1.72% (64) Property Tax Per Cap. \$395.12 (73) Sales Tax/Income 0.65% (68) Sales Tax Per Capita \$148.27 (88)	Boardman 197 (195) Bolton 485 (144) Brunswick 1,061 (174) Cerro Gordo 242 (165) Chadbour 2,116 (106) Fair Bluff 1,215 (144) Lake Waccamaw 1,317 (96) Sandyfield 343 (162) Tabor City 2,572 (91) Whiteville 5,102 (47)




COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2003 DATA COUNTY ONLY (RANK)	2002 DATA COUNTY ONLY (RANK)	2003 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
	2005 Burden: 4.49% 2004 Burden: 4.57% 2003 Burden: 4.21%	County Rev./Income 2.49% (92) County Rev. Per Cap. \$733.43 (65) Property Tax/Income 1.24% (97) Property Tax Per Cap. \$365.27 (85) Sales Tax/Income 0.64% (66) Sales Tax Per Capita \$188.12 (40)	County Rev./Income 2.63% (86) County Rev. Per Cap. \$732.86 (63) Property Tax/Income 1.32% (97) Property Tax Per Cap. \$367.63 (82) Sales Tax/Income 0.68% (59) Sales Tax Per Capita \$189.93 (30)	Bridgeton 304 (42) Cove City 410 (204) Dover 438 (167) Havelock 22,455 (84) New Bern 24,327 (16) River Bend 2,948 (163) Trent Woods 4,207 (132) Vanceboro 883 (116)
	Change FY04-05: -1.71% Rank: 54 (2005), 53 (2004) Population: 92,670 Per Capita Income: \$29,456 Rank: 27 (Pop.), 14 (PCI)			
	2005 Burden: 4.31% 2004 Burden: 4.25% 2003 Burden: 4.20%	County Rev./Income 2.76% (74) County Rev. Per Cap. \$811.61 (48) Property Tax/Income 1.55% (78) Property Tax Per Cap. \$455.43 (51) Sales Tax/Income 0.59% (81) Sales Tax Per Capita \$174.01 (55)	County Rev./Income 2.69% (79) County Rev. Per Cap. \$763.12 (56) Property Tax/Income 1.58% (80) Property Tax Per Cap. \$447.34 (50) Sales Tax/Income 0.57% (87) Sales Tax Per Capita \$160.40 (70)	Falcon 333 (111) Fayetteville 130,646 (20) Godwin 117 (99) Hope Mills 12,422 (—) Linden 139 (17) Spring Lake 8,207 (52) Stedman 679 (89) Wade 521 (137)
	Change FY04-05: 1.30% Rank: 63 (2005), 65 (2004) Population: 305,173 Per Capita Income: \$29,425 Rank: 5 (Pop.), 15 (PCI)			
	2005 Burden: 7.64% 2004 Burden: 8.34% 2003 Burden: 7.31%	County Rev./Income 7.03% (3) County Rev. Per Cap. \$1,994.66 (2) Property Tax/Income 3.05% (4) Property Tax Per Cap. \$866.29 (3) Sales Tax/Income 1.07% (5) Sales Tax Per Capita \$303.35 (2)	County Rev./Income 7.31% (3) County Rev. Per Cap. \$2,057.16 (2) Property Tax/Income 3.18% (5) Property Tax Per Cap. \$896.08 (2) Sales Tax/Income 1.17% (3) Sales Tax Per Capita \$328.53 (2)	No incorporated municipalities.
	Change FY04-05: -8.41% Rank: 5 (2005), 3 (2004) Population: 22,984 Per Capita Income: \$28,362 Rank: 78 (Pop.), 20 (PCI)			
	2005 Burden: 11.94% 2004 Burden: 12.08% 2003 Burden: 11.48%	County Rev./Income 7.37% (2) County Rev. Per Cap. \$2,312.78 (1) Property Tax/Income 3.30% (3) Property Tax Per Cap. \$1,037.61 (1) Sales Tax/Income 1.47% (1) Sales Tax Per Capita \$461.57 (1)	County Rev./Income 7.46% (2) County Rev. Per Cap. \$2,273.21 (1) Property Tax/Income 3.41% (3) Property Tax Per Cap. \$1,037.97 (1) Sales Tax/Income 1.51% (1) Sales Tax Per Capita \$458.72 (1)	Duck 521 (3) Kill Devil Hills 6,760 (1) Kitty Hawk 3,474 (3) Manteo 1,130 (2) Nags Head 3,125 (1) Southern Shores 2,612 (6)
	Change FY04-05: -1.13% Rank: 1 (2005), 1 (2004) Population: 34,790 Per Capita Income: \$31,401 Rank: 67 (Pop.), 10 (PCI)			
	2005 Burden: 3.29% 2004 Burden: 3.41% 2003 Burden: 3.27%	County Rev./Income 2.27% (99) County Rev. Per Cap. \$612.90 (94) Property Tax/Income 1.36% (94) Property Tax Per Cap. \$366.77 (84) Sales Tax/Income 0.59% (83) Sales Tax Per Capita \$158.54 (78)	County Rev./Income 2.40% (95) County Rev. Per Cap. \$642.51 (80) Property Tax/Income 1.38% (95) Property Tax Per Cap. \$370.30 (81) Sales Tax/Income 0.62% (73) Sales Tax Per Capita \$166.53 (59)	Denton 1,694 (148) Lexington 20,918 (68) Thomasville 26,084 (28) Wallburg 2,894 (197)
	Change FY04-05: -3.58% Rank: 96 (2005), 93 (2004) Population: 154,294 Per Capita Income: \$27,029 Rank: 12 (Pop.), 26 (PCI)			
	2005 Burden: 3.55% 2004 Burden: 3.64% 2003 Burden: 3.42%	County Rev./Income 2.69% (80) County Rev. Per Cap. \$818.16 (44) Property Tax/Income 1.58% (77) Property Tax Per Cap. \$481.07 (42) Sales Tax/Income 0.52% (95) Sales Tax Per Capita \$159.44 (76)	County Rev./Income 2.71% (78) County Rev. Per Cap. \$813.92 (42) Property Tax/Income 1.59% (78) Property Tax Per Cap. \$476.30 (42) Sales Tax/Income 0.52% (95) Sales Tax Per Capita \$155.59 (79)	Bermuda Run 1,504 (45) Cooleemee 951 (100) Mocksville 4,454 (65)
	Change FY04-05: -2.38% Rank: 88 (2005), 86 (2004) Population: 38,930 Per Capita Income: \$30,371 Rank: 60 (Pop.), 13 (PCI)			







* Rank within relevant population range.

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2005 DATA COUNTY ONLY (RANK)	2004 DATA COUNTY ONLY (RANK)	2005 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Duplin	 <p>2005 Burden: 4.46% 2004 Burden: 4.81% 2003 Burden: 4.62%</p> <p>Change FY04-05: -7.26% Rank: 56 (2005), 43 (2004)</p> <p>Population: 51,920 Per Capita Income: \$23,383 Rank: 51 (Pop.), 72 (PCI)</p>	<p>County Rev./Income 3.22% (43)</p> <p>County Rev. Per Cap. \$752.04 (62)</p> <p>Property Tax/Income 1.77% (52)</p> <p>Property Tax Per Cap. \$414.32 (71)</p> <p>Sales Tax/Income 0.70% (54)</p> <p>Sales Tax Per Capita \$163.39 (71)</p>	<p>County Rev./Income 3.44% (31)</p> <p>County Rev. Per Cap. \$737.14 (62)</p> <p>Property Tax/Income 1.89% (43)</p> <p>Property Tax Per Cap. \$406.36 (68)</p> <p>Sales Tax/Income 0.78% (36)</p> <p>Sales Tax Per Capita \$166.57 (58)</p>	<p>Beulaville 1,071 (73) Calypso 431 (88) Faison 767 (49) Greenevers 579 (—) Kenansville 1,215 (120) Magnolia 982 (115) Rose Hill 1,371 (76) Teachey 301 (149) Wallace 3,526 (58) Warsaw 3,125 (95)</p>
Durham	 <p>2005 Burden: 6.17% 2004 Burden: 6.01% 2003 Burden: 5.87%</p> <p>Change FY04-05: 2.73% Rank: 7 (2005), 9 (2004)</p> <p>Population: 242,210 Per Capita Income: \$32,649 Rank: 6 (Pop.), 8 (PCI)</p>	<p>County Rev./Income 3.29% (38)</p> <p>County Rev. Per Cap. \$1,075.21 (10)</p> <p>Property Tax/Income 2.14% (23)</p> <p>Property Tax Per Cap. \$698.83 (9)</p> <p>Sales Tax/Income 0.57% (86)</p> <p>Sales Tax Per Capita \$187.37 (42)</p>	<p>County Rev./Income 3.19% (45)</p> <p>County Rev. Per Cap. \$1,028.11 (11)</p> <p>Property Tax/Income 2.13% (23)</p> <p>Property Tax Per Cap. \$685.56 (10)</p> <p>Sales Tax/Income 0.57% (86)</p> <p>Sales Tax Per Capita \$183.05 (39)</p>	<p>Durham 209,123 (4)</p>
Edgecombe	 <p>2005 Burden: 5.67% 2004 Burden: 5.60% 2003 Burden: 5.49%</p> <p>Change FY04-05: 1.11% Rank: 12 (2005), 15 (2004)</p> <p>Population: 53,034 Per Capita Income: \$23,923 Rank: 50 (Pop.), 64 (PCI)</p>	<p>County Rev./Income 3.40% (28)</p> <p>County Rev. Per Cap. \$813.87 (45)</p> <p>Property Tax/Income 1.94% (37)</p> <p>Property Tax Per Cap. \$465.23 (46)</p> <p>Sales Tax/Income 0.59% (80)</p> <p>Sales Tax Per Capita \$141.99 (96)</p>	<p>County Rev./Income 3.35% (38)</p> <p>County Rev. Per Cap. \$778.99 (50)</p> <p>Property Tax/Income 1.91% (41)</p> <p>Property Tax Per Cap. \$445.12 (51)</p> <p>Sales Tax/Income 0.59% (82)</p> <p>Sales Tax Per Capita \$136.97 (96)</p>	<p>Conetoe 348 (155) Leggett 68 (129) Macclesfield 421 (75) Pinetops 1,329 (123) Princeville 2,102 (—) Speed 62 (128) Tarboro 10,686 (37) Whitakers 768 (—)</p>
Forsyth	 <p>2005 Burden: 4.74% 2004 Burden: 4.96% 2003 Burden: 4.69%</p> <p>Change FY04-05: -4.38% Rank: 47 (2005), 36 (2004)</p> <p>Population: 326,340 Per Capita Income: \$33,575 Rank: 4 (Pop.), 5 (PCI)</p>	<p>County Rev./Income 2.54% (90)</p> <p>County Rev. Per Cap. \$851.78 (38)</p> <p>Property Tax/Income 1.68% (63)</p> <p>Property Tax Per Cap. \$564.35 (23)</p> <p>Sales Tax/Income 0.57% (89)</p> <p>Sales Tax Per Capita \$190.31 (36)</p>	<p>County Rev./Income 2.64% (84)</p> <p>County Rev. Per Cap. \$865.58 (26)</p> <p>Property Tax/Income 1.73% (62)</p> <p>Property Tax Per Cap. \$568.08 (20)</p> <p>Sales Tax/Income 0.61% (76)</p> <p>Sales Tax Per Capita \$200.58 (20)</p>	<p>Bethania 372 (27) Clemmons 17,234 (83) Kernersville 21,277 (28) Lewisville 12,852 (81) Rural Hall 2,566 (101) Tobaccoville 2,501 (181) Walkertown 4,599 (155) Winston-Salem 198,593 (12)</p>
Franklin	 <p>2005 Burden: 4.04% 2004 Burden: 4.30% 2003 Burden: 4.07%</p> <p>Change FY04-05: -6.10% Rank: 70 (2005), 63 (2004)</p> <p>Population: 54,106 Per Capita Income: \$25,191 Rank: 47 (Pop.), 44 (PCI)</p>	<p>County Rev./Income 3.43% (26)</p> <p>County Rev. Per Cap. \$863.30 (32)</p> <p>Property Tax/Income 2.03% (31)</p> <p>Property Tax Per Cap. \$510.27 (34)</p> <p>Sales Tax/Income 0.69% (56)</p> <p>Sales Tax Per Capita \$174.38 (54)</p>	<p>County Rev./Income 3.43% (33)</p> <p>County Rev. Per Cap. \$854.14 (31)</p> <p>Property Tax/Income 2.07% (32)</p> <p>Property Tax Per Cap. \$514.41 (32)</p> <p>Sales Tax/Income 0.66% (66)</p> <p>Sales Tax Per Capita \$163.18 (67)</p>	<p>Bunn 384 (36) Centerville 105 (197) Franklinton 2,384 (88) Louisburg 3,644 (63) Youngsville 1,005 (39)</p>
Gaston	 <p>2005 Burden: 4.88% 2004 Burden: 4.98% 2003 Burden: 4.59%</p> <p>Change FY04-05: -2.04% Rank: 39 (2005), 35 (2004)</p> <p>Population: 193,886 Per Capita Income: \$28,961 Rank: 8 (Pop.), 17 (PCI)</p>	<p>County Rev./Income 2.95% (59)</p> <p>County Rev. Per Cap. \$854.87 (37)</p> <p>Property Tax/Income 1.95% (36)</p> <p>Property Tax Per Cap. \$563.64 (24)</p> <p>Sales Tax/Income 0.54% (93)</p> <p>Sales Tax Per Capita \$157.41 (79)</p>	<p>County Rev./Income 2.96% (62)</p> <p>County Rev. Per Cap. \$843.36 (36)</p> <p>Property Tax/Income 2.02% (35)</p> <p>Property Tax Per Cap. \$576.24 (19)</p> <p>Sales Tax/Income 0.53% (94)</p> <p>Sales Tax Per Capita \$150.60 (86)</p>	<p>Belmont 9,124 (50) Bessemer City 5,362 (70) Cherryville 5,563 (45) Cramerton 3,150 (71) Dallas 3,586 (104) Gastonia 70,243 (21) High Shoals 752 (125) Lowell 2,662 (107) McAdenville 594 (61) Mount Holly 9,835 (46) Ranlo 2,696 (152) Spencer Mountain 50 (103) Stanley 3,030 (68)</p>







COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2005 DATA COUNTY ONLY (RANK)	2004 DATA COUNTY ONLY (RANK)	2005 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
	2005 Burden: 3.10% 2004 Burden: 3.33% 2003 Burden: 3.20% Change FY04-05: -6.81% Rank: 99 (2005), 96 (2004) Population: 11,219 Per Capita Income: \$22,179 Rank: 93 (Pop.), 81 (PCI)	County Rev./Income 2.79% (71) County Rev. Per Cap. \$619.76 (90) Property Tax/Income 1.72% (59) Property Tax Per Cap. \$381.53 (79) Sales Tax/Income 0.70% (53) Sales Tax Per Capita \$154.98 (82)	County Rev./Income 2.96% (61) County Rev. Per Cap. \$626.68 (89) Property Tax/Income 1.81% (53) Property Tax Per Cap. \$383.64 (77) Sales Tax/Income 0.76% (40) Sales Tax Per Capita \$160.32 (71)	Gatesville 288 (—)
		2005 Burden: 4.89% 2004 Burden: 4.75% 2003 Burden: 4.41% Change FY04-05: 3.03% Rank: 38 (2005), 46 (2004) Population: 8,119 Per Capita Income: \$22,230 Rank: 98 (Pop.), 80 (PCI)	County Rev./Income 4.28% (11) County Rev. Per Cap. \$951.92 (17) Property Tax/Income 2.14% (22) Property Tax Per Cap. \$476.70 (43) Sales Tax/Income 0.89% (18) Sales Tax Per Capita \$197.40 (27)	County Rev./Income 4.14% (12) County Rev. Per Cap. \$905.33 (20) Property Tax/Income 2.15% (21) Property Tax Per Cap. \$471.40 (43) Sales Tax/Income 0.86% (21) Sales Tax Per Capita \$187.51 (34)
		2005 Burden: 4.04% 2004 Burden: 3.99% 2003 Burden: 3.75% Change FY04-05: 1.21% Rank: 71 (2005), 75 (2004) Population: 53,356 Per Capita Income: \$22,328 Rank: 49 (Pop.), 77 (PCI)	County Rev./Income 2.80% (70) County Rev. Per Cap. \$624.60 (89) Property Tax/Income 1.62% (72) Property Tax Per Cap. \$362.20 (86) Sales Tax/Income 0.77% (40) Sales Tax Per Capita \$171.51 (59)	County Rev./Income 2.77% (74) County Rev. Per Cap. \$611.50 (94) Property Tax/Income 1.62% (71) Property Tax Per Cap. \$358.32 (87) Sales Tax/Income 0.75% (44) Sales Tax Per Capita \$164.63 (66)
		2005 Burden: 3.48% 2004 Burden: 3.57% 2003 Burden: 3.30% Change FY04-05: -2.76% Rank: 91 (2005), 90 (2004) Population: 20,173 Per Capita Income: \$21,993 Rank: 82 (Pop.), 84 (PCI)	County Rev./Income 2.76% (72) County Rev. Per Cap. \$607.96 (96) Property Tax/Income 1.47% (88) Property Tax Per Cap. \$324.24 (94) Sales Tax/Income 0.71% (48) Sales Tax Per Capita \$156.81 (80)	County Rev./Income 2.92% (66) County Rev. Per Cap. \$622.90 (90) Property Tax/Income 1.61% (74) Property Tax Per Cap. \$343.28 (92) Sales Tax/Income 0.66% (64) Sales Tax Per Capita \$141.96 (94)
		2005 Burden: 5.44% 2004 Burden: 5.27% 2003 Burden: 5.08% Change FY04-05: 3.12% Rank: 19 (2005), 23 (2004) Population: 441,428 Per Capita Income: \$32,888 Rank: 3 (Pop.), 7 (PCI)	County Rev./Income 2.65% (85) County Rev. Per Cap. \$870.38 (31) Property Tax/Income 1.75% (54) Property Tax Per Cap. \$576.05 (20) Sales Tax/Income 0.55% (92) Sales Tax Per Capita \$180.88 (49)	County Rev./Income 2.63% (85) County Rev. Per Cap. \$852.37 (32) Property Tax/Income 1.72% (63) Property Tax Per Cap. \$558.49 (22) Sales Tax/Income 0.55% (91) Sales Tax Per Capita \$176.81 (48)
		2005 Burden: 4.90% 2004 Burden: 5.10% 2003 Burden: 4.81% Change FY04-05: -3.91% Rank: 36 (2005), 29 (2004) Population: 56,253 Per Capita Income: \$21,497 Rank: 44 (Pop.), 91 (PCI)	County Rev./Income 3.28% (39) County Rev. Per Cap. \$704.58 (72) Property Tax/Income 1.97% (34) Property Tax Per Cap. \$422.43 (64) Sales Tax/Income 0.81% (30) Sales Tax Per Capita \$173.84 (57)	County Rev./Income 3.44% (32) County Rev. Per Cap. \$716.26 (67) Property Tax/Income 2.09% (30) Property Tax Per Cap. \$434.78 (58) Sales Tax/Income 0.78% (35) Sales Tax Per Capita \$162.08 (68)




* Rank within relevant population range.

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2005 DATA COUNTY ONLY (RANK)	2004 DATA COUNTY ONLY (RANK)	2005 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
	2005 Burden: 4.37% 2004 Burden: 4.37% 2003 Burden: 3.87% Change FY04-05: 0.04% Rank: 62 (2005), 59 (2004) Population: 101,608 Per Capita Income: \$23,659 Rank: 24 (Pop.), 68 (PCI)	County Rev./Income 3.03% (52) County Rev. Per Cap. \$716.16 (66) Property Tax/Income 1.60% (75) Property Tax Per Cap. \$378.50 (81) Sales Tax/Income 0.71% (50) Sales Tax Per Capita \$166.95 (65)	County Rev./Income 3.06% (54) County Rev. Per Cap. \$709.19 (68) Property Tax/Income 1.65% (70) Property Tax Per Cap. \$382.34 (78) Sales Tax/Income 0.69% (54) Sales Tax Per Capita \$160.93 (69)	Angier 3,942 (138) Coats 2,003 (110) Dunn 9,816 (49) Erwin 4,772 (130) Lillington 3,031 (78)
	2005 Burden: 4.92% 2004 Burden: 5.05% 2003 Burden: 4.80% Change FY04-05: -2.48% Rank: 35 (2005), 31 (2004) Population: 56,595 Per Capita Income: \$25,346 Rank: 43 (Pop.), 42 (PCI)	County Rev./Income 3.65% (22) County Rev. Per Cap. \$926.11 (20) Property Tax/Income 2.29% (17) Property Tax Per Cap. \$580.57 (18) Sales Tax/Income 0.81% (28) Sales Tax Per Capita \$206.35 (20)	County Rev./Income 3.71% (22) County Rev. Per Cap. \$919.01 (19) Property Tax/Income 2.37% (15) Property Tax Per Cap. \$587.09 (17) Sales Tax/Income 0.86% (20) Sales Tax Per Capita \$213.53 (13)	Canton 4,123 (33) Clyde 1,344 (50) Maggie Valley 1,131 (20) Waynesville 9,531 (17)
	2005 Burden: 3.89% 2004 Burden: 3.94% 2003 Burden: 3.58% Change FY04-05: -1.26% Rank: 76 (2005), 77 (2004) Population: 97,792 Per Capita Income: \$28,721 Rank: 25 (Pop.), 19 (PCI)	County Rev./Income 2.88% (66) County Rev. Per Cap. \$827.90 (41) Property Tax/Income 1.70% (61) Property Tax Per Cap. \$489.40 (39) Sales Tax/Income 0.70% (51) Sales Tax Per Capita \$201.76 (23)	County Rev./Income 2.94% (63) County Rev. Per Cap. \$836.57 (38) Property Tax/Income 1.74% (61) Property Tax Per Cap. \$495.33 (38) Sales Tax/Income 0.71% (50) Sales Tax Per Capita \$201.98 (17)	Flat Rock 2,861 (168) Fletcher 5,232 (39) Hendersonville 12,237 (32) Laurel Park 2,166 (54) Mills River 6,147 (76)
	2005 Burden: 5.10% 2004 Burden: 5.19% 2003 Burden: 4.88% Change FY04-05: -1.69% Rank: 29 (2005), 27 (2004) Population: 23,864 Per Capita Income: \$21,736 Rank: 76 (Pop.), 88 (PCI)	County Rev./Income 3.53% (24) County Rev. Per Cap. \$768.04 (57) Property Tax/Income 2.11% (25) Property Tax Per Cap. \$458.35 (49) Sales Tax/Income 0.89% (19) Sales Tax Per Capita \$192.98 (33)	County Rev./Income 3.73% (21) County Rev. Per Cap. \$775.84 (51) Property Tax/Income 2.25% (17) Property Tax Per Cap. \$469.35 (45) Sales Tax/Income 0.89% (18) Sales Tax Per Capita \$184.99 (37)	Ahoskie 4,490 (75) Cofield 332 (53) Como 73 (79) Harrellsville 99 (108) Murfreesboro 2,363 (69) Winton 952 (95)
	2005 Burden: 3.68% 2004 Burden: 3.91% 2003 Burden: 3.65% Change FY04-05: -5.81% Rank: 84 (2005), 79 (2004) Population: 40,696 Per Capita Income: \$18,817 Rank: 59 (Pop.), 100 (PCI)	County Rev./Income 2.62% (86) County Rev. Per Cap. \$493.70 (100) Property Tax/Income 1.35% (95) Property Tax Per Cap. \$253.40 (99) Sales Tax/Income 0.76% (43) Sales Tax Per Capita \$142.60 (94)	County Rev./Income 2.96% (60) County Rev. Per Cap. \$554.38 (100) Property Tax/Income 1.51% (83) Property Tax Per Cap. \$283.18 (98) Sales Tax/Income 0.74% (46) Sales Tax Per Capita \$138.38 (95)	Raeford 3,794 (146)
	2005 Burden: 8.71% 2004 Burden: 9.40% 2003 Burden: 8.62% Change FY04-05: -7.30% Rank: 2 (2005), 2 (2004) Population: 5,587 Per Capita Income: \$21,028 Rank: 99 (Pop.), 93 (PCI)	County Rev./Income 7.75% (1) County Rev. Per Cap. \$1,630.39 (3) Property Tax/Income 4.46% (1) Property Tax Per Cap. \$937.98 (2) Sales Tax/Income 1.17% (2) Sales Tax Per Capita \$246.86 (9)	County Rev./Income 8.43% (1) County Rev. Per Cap. \$1,723.28 (3) Property Tax/Income 4.25% (1) Property Tax Per Cap. \$868.33 (3) Sales Tax/Income 1.18% (2) Sales Tax Per Capita \$241.10 (6)	No incorporated municipalities.




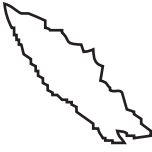


COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2005 DATA COUNTY ONLY (RANK)	2004 DATA COUNTY ONLY (RANK)	2005 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Iredell 	2005 Burden: 4.44% 2004 Burden: 4.26% 2003 Burden: 3.81%	County Rev./Income 2.82% (69) County Rev. Per Cap. \$813.01 (47) Property Tax/Income 1.61% (74) Property Tax Per Cap. \$463.04 (47) Sales Tax/Income 0.73% (46) Sales Tax Per Capita \$209.76 (18)	County Rev./Income 2.81% (71) County Rev. Per Cap. \$796.80 (45) Property Tax/Income 1.62% (73) Property Tax Per Cap. \$458.22 (47) Sales Tax/Income 0.71% (51) Sales Tax Per Capita \$199.92 (21)	Harmony 573 (85) Love Valley 50 (52) Mooreville 23,125 (9) Statesville 25,344 (18) Troutman 1,700 (27)
	Change FY04-05: 4.21% Rank: 60 (2005), 64 (2004) Population: 139,727 Per Capita Income: \$28,832 Rank: 17 (Pop.), 18 (PCI)			
Jackson 	2005 Burden: 4.44% 2004 Burden: 4.45% 2003 Burden: 3.79%	County Rev./Income 4.20% (12) County Rev. Per Cap. \$995.49 (13) Property Tax/Income 2.44% (12) Property Tax Per Cap. \$578.79 (19) Sales Tax/Income 1.06% (7) Sales Tax Per Capita \$250.06 (7)	County Rev./Income 4.22% (11) County Rev. Per Cap. \$972.63 (13) Property Tax/Income 2.30% (16) Property Tax Per Cap. \$530.04 (26) Sales Tax/Income 1.05% (6) Sales Tax Per Capita \$240.97 (7)	Dillsboro 238 (29) Forest Hills 340 (124) Sylva 2,498 (35) Webster 572 (147)
	Change FY04-05: -0.19% Rank: 59 (2005), 57 (2004) Population: 35,752 Per Capita Income: \$23,679 Rank: 66 (Pop.), 67 (PCI)			
Johnston 	2005 Burden: 4.66% 2004 Burden: 4.94% 2003 Burden: 4.35%	County Rev./Income 3.19% (45) County Rev. Per Cap. \$857.23 (36) Property Tax/Income 1.92% (41) Property Tax Per Cap. \$515.51 (32) Sales Tax/Income 0.72% (47) Sales Tax Per Capita \$194.94 (31)	County Rev./Income 3.26% (41) County Rev. Per Cap. \$861.91 (28) Property Tax/Income 1.97% (39) Property Tax Per Cap. \$520.15 (30) Sales Tax/Income 0.74% (45) Sales Tax Per Capita \$195.87 (24)	Benson 3,380 (51) Clayton 11,584 (23) Four Oaks 1,822 (115) Kenly 1,856 (67) Micro 509 (91) Pine Level 1,759 (119) Princeton 1,201 (112) Selma 6,841 (58) Smithfield 12,172 (31) Wilson's Mills 1,562 (177)
	Change FY04-05: -5.74% Rank: 49 (2005), 37 (2004) Population: 146,312 Per Capita Income: \$26,907 Rank: 15 (Pop.), 28 (PCI)			
Jones 	2005 Burden: 3.21% 2004 Burden: 3.47% 2003 Burden: 3.40%	County Rev./Income 2.55% (89) County Rev. Per Cap. \$608.99 (95) Property Tax/Income 1.65% (68) Property Tax Per Cap. \$394.57 (77) Sales Tax/Income 0.61% (74) Sales Tax Per Capita \$146.93 (93)	County Rev./Income 2.73% (75) County Rev. Per Cap. \$617.25 (93) Property Tax/Income 1.75% (60) Property Tax Per Cap. \$395.61 (72) Sales Tax/Income 0.69% (55) Sales Tax Per Capita \$156.55 (74)	Maysville 993 (200) Pollocksville 260 (184) Trenton 237 (173)
	Change FY04-05: -7.42% Rank: 98 (2005), 91 (2004) Population: 10,246 Per Capita Income: \$23,895 Rank: 95 (Pop.), 65 (PCI)			
Lee 	2005 Burden: 5.10% 2004 Burden: 5.59% 2003 Burden: 4.93%	County Rev./Income 2.87% (67) County Rev. Per Cap. \$759.20 (59) Property Tax/Income 1.85% (45) Property Tax Per Cap. \$489.63 (38) Sales Tax/Income 0.64% (67) Sales Tax Per Capita \$168.53 (64)	County Rev./Income 3.18% (47) County Rev. Per Cap. \$824.84 (41) Property Tax/Income 2.05% (34) Property Tax Per Cap. \$532.38 (25) Sales Tax/Income 0.72% (49) Sales Tax Per Capita \$186.35 (36)	Broadway 1,067 (90) Sanford 25,864 (23)
	Change FY04-05: -8.76% Rank: 30 (2005), 16 (2004) Population: 53,789 Per Capita Income: \$26,455 Rank: 48 (Pop.), 31 (PCI)			
Lenoir 	2005 Burden: 4.44% 2004 Burden: 4.39% 2003 Burden: 4.26%	County Rev./Income 2.76% (73) County Rev. Per Cap. \$713.44 (68) Property Tax/Income 1.68% (65) Property Tax Per Cap. \$433.56 (58) Sales Tax/Income 0.71% (49) Sales Tax Per Capita \$182.37 (46)	County Rev./Income 2.83% (69) County Rev. Per Cap. \$707.61 (69) Property Tax/Income 1.75% (58) Property Tax Per Cap. \$437.49 (55) Sales Tax/Income 0.68% (58) Sales Tax Per Capita \$170.83 (51)	Kinston 23,068 (53) La Grange 2,808 (136) Pink Hill 551 (47)
	Change FY04-05: 1.15% Rank: 57 (2005), 58 (2004) Population: 58,278 Per Capita Income: \$25,812 Rank: 42 (Pop.), 39 (PCI)			

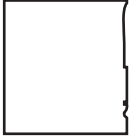
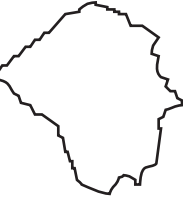

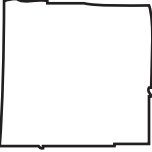


* Rank within relevant population range.

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2005 DATA COUNTY ONLY (RANK)	2004 DATA COUNTY ONLY (RANK)	2005 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Lincoln	 <p>2005 Burden: 4.86% 2004 Burden: 4.67% 2003 Burden: 4.29%</p> <p>Change FY04-05: 4.26% Rank: 40 (2005), 50 (2004)</p> <p>Population: 69,529 Per Capita Income: \$24,692 Rank: 36 (Pop.), 52 (PCI)</p>	<p>County Rev./Income 3.75% (20) County Rev. Per Cap. \$926.01 (21) Property Tax/Income 2.25% (19) Property Tax Per Cap. \$556.76 (25) Sales Tax/Income 0.77% (41) Sales Tax Per Capita \$189.63 (37)</p>	<p>County Rev./Income 3.57% (27) County Rev. Per Cap. \$868.01 (25) Property Tax/Income 2.09% (29) Property Tax Per Cap. \$507.68 (34) Sales Tax/Income 0.73% (47) Sales Tax Per Capita \$178.81 (46)</p>	Lincolnton 10,582 (34)
Macon	 <p>2005 Burden: 5.87% 2004 Burden: 6.77% 2003 Burden: 5.88%</p> <p>Change FY04-05: -13.25% Rank: 9 (2005), 6 (2004)</p> <p>Population: 32,550 Per Capita Income: \$24,529 Rank: 69 (Pop.), 56 (PCI)</p>	<p>County Rev./Income 4.67% (8) County Rev. Per Cap. \$1,144.90 (9) Property Tax/Income 2.79% (8) Property Tax Per Cap. \$683.22 (10) Sales Tax/Income 1.06% (6) Sales Tax Per Capita \$259.16 (4)</p>	<p>County Rev./Income 5.39% (5) County Rev. Per Cap. \$1,151.46 (8) Property Tax/Income 3.27% (4) Property Tax Per Cap. \$698.44 (9) Sales Tax/Income 1.15% (4) Sales Tax Per Capita \$244.73 (4)</p>	Franklin 3,724 (24) Highlands 954 (9)
Madison	 <p>2005 Burden: 3.53% 2004 Burden: 2.86% 2003 Burden: 2.76%</p> <p>Change FY04-05: 23.45% Rank: 89 (2005), 99 (2004)</p> <p>Population: 20,296 Per Capita Income: \$22,295 Rank: 80 (Pop.), 78 (PCI)</p>	<p>County Rev./Income 2.91% (64) County Rev. Per Cap. \$648.62 (84) Property Tax/Income 1.91% (42) Property Tax Per Cap. \$424.86 (62) Sales Tax/Income 0.55% (91) Sales Tax Per Capita \$123.09 (99)</p>	<p>County Rev./Income 2.34% (98) County Rev. Per Cap. \$562.40 (99) Property Tax/Income 1.42% (93) Property Tax Per Cap. \$341.79 (94) Sales Tax/Income 0.56% (88) Sales Tax Per Capita \$134.55 (97)</p>	Hot Springs 660 (143) Mars Hill 1,897 (131) Marshall 847 (66)
Martin	 <p>2005 Burden: 5.06% 2004 Burden: 5.43% 2003 Burden: 5.31%</p> <p>Change FY04-05: -6.81% Rank: 32 (2005), 20 (2004)</p> <p>Population: 24,580 Per Capita Income: \$23,528 Rank: 75 (Pop.), 70 (PCI)</p>	<p>County Rev./Income 3.67% (21) County Rev. Per Cap. \$863.12 (33) Property Tax/Income 2.20% (20) Property Tax Per Cap. \$517.82 (30) Sales Tax/Income 0.83% (26) Sales Tax Per Capita \$195.74 (29)</p>	<p>County Rev./Income 4.04% (13) County Rev. Per Cap. \$885.48 (23) Property Tax/Income 2.39% (14) Property Tax Per Cap. \$524.35 (27) Sales Tax/Income 0.93% (13) Sales Tax Per Capita \$204.59 (15)</p>	Bear Grass 64 (136) Everetts 177 (130) Hamilton 488 (127) Hassell 71 (159) Jamesville 470 (64) Oak City 362 (123) Parmele 277 (122) Robersonville 1,641 (92) Williamston 5,801 (40)
McDowell	 <p>2005 Burden: 3.71% 2004 Burden: 3.60% 2003 Burden: 3.06%</p> <p>Change FY04-05: 3.19% Rank: 81 (2005), 88 (2004)</p> <p>Population: 43,175 Per Capita Income: \$21,965 Rank: 57 (Pop.), 86 (PCI)</p>	<p>County Rev./Income 2.96% (58) County Rev. Per Cap. \$649.10 (83) Property Tax/Income 1.54% (81) Property Tax Per Cap. \$337.22 (93) Sales Tax/Income 0.89% (17) Sales Tax Per Capita \$196.19 (28)</p>	<p>County Rev./Income 2.79% (72) County Rev. Per Cap. \$643.99 (79) Property Tax/Income 1.48% (86) Property Tax Per Cap. \$342.90 (93) Sales Tax/Income 0.82% (26) Sales Tax Per Capita \$189.10 (31)</p>	Marion 6,343 (66) Old Fort 968 (56)
Mecklenburg	 <p>2005 Burden: 5.52% 2004 Burden: 5.85% 2003 Burden: 5.69%</p> <p>Change FY04-05: -5.74% Rank: 14 (2005), 11 (2004)</p> <p>Population: 796,232 Per Capita Income: \$40,416 Rank: 1 (Pop.), 1 (PCI)</p>	<p>County Rev./Income 3.01% (54) County Rev. Per Cap. \$1,217.25 (6) Property Tax/Income 2.00% (33) Property Tax Per Cap. \$806.67 (5) Sales Tax/Income 0.63% (72) Sales Tax Per Capita \$253.30 (6)</p>	<p>County Rev./Income 3.08% (52) County Rev. Per Cap. \$1,227.56 (5) Property Tax/Income 2.07% (31) Property Tax Per Cap. \$825.77 (5) Sales Tax/Income 0.61% (78) Sales Tax Per Capita \$241.97 (5)</p>	Charlotte 640,270 (1) Cornelius 16,856 (5) Davidson 8,162 (10) Huntersville 31,646 (9) Matthews 25,442 (13) Mint Hill 18,804 (30) Pineville 6,768 (6)

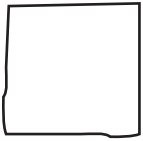
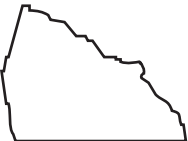
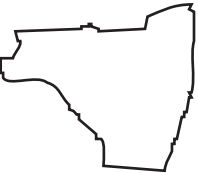



COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2005 DATA COUNTY ONLY (RANK)	2004 DATA COUNTY ONLY (RANK)	2005 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
	2005 Burden: 4.75% 2004 Burden: 4.73% 2003 Burden: 4.42% Change FY04-05: 0.35% Rank: 45 (2005), 47 (2004) Population: 15,880 Per Capita Income: \$20,598 Rank: 87 (Pop.), 94 (PCI)	County Rev./Income 3.82% (17) County Rev. Per Cap. \$787.06 (51) Property Tax/Income 2.00% (32) Property Tax Per Cap. \$411.67 (73) Sales Tax/Income 1.03% (8) Sales Tax Per Capita \$211.87 (16)	County Rev./Income 3.74% (20) County Rev. Per Cap. \$762.71 (57) Property Tax/Income 2.07% (33) Property Tax Per Cap. \$420.89 (62) Sales Tax/Income 0.96% (8) Sales Tax Per Capita \$196.61 (23)	Bakersville 355 (28) Spruce Pine 2,023 (70)
	2005 Burden: 4.56% 2004 Burden: 4.51% 2003 Burden: 4.59% Change FY04-05: 1.29% Rank: 50 (2005), 56 (2004) Population: 27,359 Per Capita Income: \$23,615 Rank: 71 (Pop.), 69 (PCI)	County Rev./Income 2.94% (60) County Rev. Per Cap. \$695.20 (74) Property Tax/Income 1.93% (38) Property Tax Per Cap. \$456.69 (50) Sales Tax/Income 0.64% (64) Sales Tax Per Capita \$151.58 (89)	County Rev./Income 2.83% (70) County Rev. Per Cap. \$634.60 (85) Property Tax/Income 1.78% (56) Property Tax Per Cap. \$398.73 (70) Sales Tax/Income 0.66% (65) Sales Tax Per Capita \$147.88 (90)	Biscoe 1,752 (122) Candor 841 (93) Mount Gilead 1,396 (128) Star 811 (71) Troy 4,103 (159)
	2005 Burden: 4.00% 2004 Burden: 4.08% 2003 Burden: 3.60% Change FY04-05: -2.12% Rank: 72 (2005), 70 (2004) Population: 80,867 Per Capita Income: \$33,447 Rank: 32 (Pop.), 6 (PCI)	County Rev./Income 2.34% (96) County Rev. Per Cap. \$783.50 (52) Property Tax/Income 1.49% (85) Property Tax Per Cap. \$497.70 (37) Sales Tax/Income 0.58% (84) Sales Tax Per Capita \$195.63 (30)	County Rev./Income 2.41% (94) County Rev. Per Cap. \$785.24 (47) Property Tax/Income 1.57% (82) Property Tax Per Cap. \$510.69 (33) Sales Tax/Income 0.58% (84) Sales Tax Per Capita \$188.11 (32)	Aberdeen 4,214 (48) Cameron 285 (50) Carthage 2,177 (74) Foxfire Village 512 (43) Pinebluff 1,275 (62) Pinehurst 11,026 (15) Robbins 1,262 (47) Southern Pines 11,794 (27) Taylortown 934 (60) Vass 784 (51) Whispering Pines 2,321 (66)
	2005 Burden: 4.19% 2004 Burden: 4.23% 2003 Burden: 4.10% Change FY04-05: -1.04% Rank: 66 (2005), 66 (2004) Population: 91,544 Per Capita Income: \$27,988 Rank: 29 (Pop.), 23 (PCI)	County Rev./Income 2.27% (98) County Rev. Per Cap. \$636.66 (87) Property Tax/Income 1.48% (87) Property Tax Per Cap. \$414.22 (72) Sales Tax/Income 0.57% (87) Sales Tax Per Capita \$160.14 (74)	County Rev./Income 2.27% (100) County Rev. Per Cap. \$627.77 (88) Property Tax/Income 1.49% (85) Property Tax Per Cap. \$411.76 (63) Sales Tax/Income 0.55% (90) Sales Tax Per Capita \$152.26 (83)	Bailey 700 (117) Castalia 361 (164) Dortches 830 (207) Middlesex 846 (86) Momeyer 297 (203) Nashville 4,701 (81) Red Oak 2,884 (192) Rocky Mount 56,291 (24) Sharpsburg 2,590 (179) Spring Hope 1,287 (85)
	2005 Burden: 6.42% 2004 Burden: 6.65% 2003 Burden: 6.36% Change FY04-05: -3.53% Rank: 6 (2005), 7 (2004) Population: 180,358 Per Capita Income: \$30,466 Rank: 9 (Pop.), 12 (PCI)	County Rev./Income 3.81% (18) County Rev. Per Cap. \$1,161.76 (7) Property Tax/Income 2.30% (16) Property Tax Per Cap. \$701.02 (8) Sales Tax/Income 0.84% (25) Sales Tax Per Capita \$255.88 (5)	County Rev./Income 3.93% (15) County Rev. Per Cap. \$1,175.13 (7) Property Tax/Income 2.42% (11) Property Tax Per Cap. \$725.29 (6) Sales Tax/Income 0.82% (25) Sales Tax Per Capita \$245.79 (3)	Carolina Beach 5,640 (3) Kure Beach 1,964 (19) Wilmington 97,135 (2) Wrightsville Beach 2,648 (4)
	2005 Burden: 4.44% 2004 Burden: 4.65% 2003 Burden: 4.53% Change FY04-05: -4.40% Rank: 58 (2005), 51 (2004) Population: 21,568 Per Capita Income: \$25,074 Rank: 79 (Pop.), 45 (PCI)	County Rev./Income 3.38% (30) County Rev. Per Cap. \$848.49 (39) Property Tax/Income 2.04% (29) Property Tax Per Cap. \$512.30 (33) Sales Tax/Income 0.52% (96) Sales Tax Per Capita \$130.64 (98)	County Rev./Income 3.60% (25) County Rev. Per Cap. \$847.13 (34) Property Tax/Income 2.11% (25) Property Tax Per Cap. \$497.37 (36) Sales Tax/Income 0.53% (93) Sales Tax Per Capita \$125.49 (99)	Conway 714 (67) Garysburg 1,230 (141) Gaston 974 (83) Jackson 686 (96) Lasker 96 (152) Rich Square 883 (62) Seaboard 665 (106) Severn 258 (39) Woodland 815 (97)







* Rank within relevant population range.

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2005 DATA COUNTY ONLY (RANK)	2004 DATA COUNTY ONLY (RANK)	2005 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Onslow	 <p>2005 Burden: 3.30% 2004 Burden: 3.58% 2003 Burden: 3.21%</p> <p>Change FY04-05: -7.86% Rank: 95 (2005), 89 (2004)</p> <p>Population: 157,748 Per Capita Income: \$28,104 Rank: 11 (Pop.), 21 (PCI)</p>	<p>County Rev./Income 2.23% (100)</p> <p>County Rev. Per Cap. \$627.53 (88)</p> <p>Property Tax/Income 0.94% (100)</p> <p>Property Tax Per Cap. \$263.48 (98)</p> <p>Sales Tax/Income 0.59% (79)</p> <p>Sales Tax Per Capita \$166.81 (66)</p>	<p>County Rev./Income 2.31% (99)</p> <p>County Rev. Per Cap. \$608.34 (95)</p> <p>Property Tax/Income 0.98% (100)</p> <p>Property Tax Per Cap. \$257.40 (99)</p> <p>Sales Tax/Income 0.59% (81)</p> <p>Sales Tax Per Capita \$156.46 (76)</p>	<p>Holly Ridge 1,180 (166) Jacksonville 73,121 (29) North Topsail Beach 855 (11) Richlands 1,071 (82) Swansboro 1,734 (60)</p>
Orange	 <p>2005 Burden: 4.99% 2004 Burden: 4.99% 2003 Burden: 4.62%</p> <p>Change FY04-05: -0.09% Rank: 34 (2005), 34 (2004)</p> <p>Population: 121,991 Per Capita Income: \$35,191 Rank: 22 (Pop.), 4 (PCI)</p>	<p>County Rev./Income 3.01% (53)</p> <p>County Rev. Per Cap. \$1,060.57 (11)</p> <p>Property Tax/Income 2.12% (24)</p> <p>Property Tax Per Cap. \$747.56 (6)</p> <p>Sales Tax/Income 0.46% (98)</p> <p>Sales Tax Per Capita \$162.19 (73)</p>	<p>County Rev./Income 2.99% (58)</p> <p>County Rev. Per Cap. \$1,026.16 (12)</p> <p>Property Tax/Income 2.11% (27)</p> <p>Property Tax Per Cap. \$722.43 (7)</p> <p>Sales Tax/Income 0.49% (96)</p> <p>Sales Tax Per Capita \$169.13 (52)</p>	<p>Carrboro 17,797 (13) Chapel Hill 52,397 (5) Hillsborough 6,162 (14)</p>
Pamlico	 <p>2005 Burden: 4.05% 2004 Burden: 3.99% 2003 Burden: 3.78%</p> <p>Change FY04-05: 1.46% Rank: 68 (2005), 74 (2004)</p> <p>Population: 13,068 Per Capita Income: \$26,002 Rank: 91 (Pop.), 37 (PCI)</p>	<p>County Rev./Income 3.30% (35)</p> <p>County Rev. Per Cap. \$858.89 (34)</p> <p>Property Tax/Income 2.26% (18)</p> <p>Property Tax Per Cap. \$587.42 (15)</p> <p>Sales Tax/Income 0.68% (59)</p> <p>Sales Tax Per Capita \$176.94 (51)</p>	<p>County Rev./Income 3.24% (43)</p> <p>County Rev. Per Cap. \$803.24 (44)</p> <p>Property Tax/Income 2.10% (28)</p> <p>Property Tax Per Cap. \$521.12 (28)</p> <p>Sales Tax/Income 0.67% (63)</p> <p>Sales Tax Per Capita \$166.20 (60)</p>	<p>Alliance 784 (193) Arapahoe 433 (—) Bayboro 739 (146) Grantsboro 826 (192) Mesic 248 (—) Minnesott Beach 313 (81) Oriental 874 (48) Stonewall 284 (171) Vandemere 284 (153)</p>
Pasquotank	 <p>2005 Burden: 5.51% 2004 Burden: 5.68% 2003 Burden: 5.62%</p> <p>Change FY04-05: -2.96% Rank: 15 (2005), 13 (2004)</p> <p>Population: 38,882 Per Capita Income: \$23,256 Rank: 61 (Pop.), 73 (PCI)</p>	<p>County Rev./Income 3.42% (27)</p> <p>County Rev. Per Cap. \$794.30 (49)</p> <p>Property Tax/Income 1.51% (83)</p> <p>Property Tax Per Cap. \$350.10 (90)</p> <p>Sales Tax/Income 0.86% (20)</p> <p>Sales Tax Per Capita \$199.11 (25)</p>	<p>County Rev./Income 3.58% (26)</p> <p>County Rev. Per Cap. \$813.68 (43)</p> <p>Property Tax/Income 1.58% (81)</p> <p>Property Tax Per Cap. \$358.34 (86)</p> <p>Sales Tax/Income 0.94% (12)</p> <p>Sales Tax Per Capita \$212.67 (14)</p>	<p>Elizabeth City 18,871 (55)</p>
Pender	 <p>2005 Burden: 5.27% 2004 Burden: 5.15% 2003 Burden: 4.47%</p> <p>Change FY04-05: 2.38% Rank: 23 (2005), 28 (2004)</p> <p>Population: 46,538 Per Capita Income: \$22,288 Rank: 53 (Pop.), 79 (PCI)</p>	<p>County Rev./Income 3.93% (16)</p> <p>County Rev. Per Cap. \$875.34 (29)</p> <p>Property Tax/Income 2.49% (10)</p> <p>Property Tax Per Cap. \$555.57 (26)</p> <p>Sales Tax/Income 0.77% (39)</p> <p>Sales Tax Per Capita \$171.26 (60)</p>	<p>County Rev./Income 3.92% (16)</p> <p>County Rev. Per Cap. \$858.15 (30)</p> <p>Property Tax/Income 2.55% (10)</p> <p>Property Tax Per Cap. \$558.03 (23)</p> <p>Sales Tax/Income 0.76% (41)</p> <p>Sales Tax Per Capita \$165.78 (64)</p>	<p>Atkinson 247 (31) Burgaw 3,621 (64) St. Helena 444 (140) Surf City 1,619 (7) Topsail Beach 535 (8) Watha 168 (138)</p>
Perquimans	 <p>2005 Burden: 4.52% 2004 Burden: 4.89% 2003 Burden: 4.37%</p> <p>Change FY04-05: -7.63% Rank: 52 (2005), 39 (2004)</p> <p>Population: 12,154 Per Capita Income: \$24,096 Rank: 92 (Pop.), 62 (PCI)</p>	<p>County Rev./Income 3.37% (31)</p> <p>County Rev. Per Cap. \$813.23 (46)</p> <p>Property Tax/Income 1.89% (43)</p> <p>Property Tax Per Cap. \$454.54 (52)</p> <p>Sales Tax/Income 0.63% (71)</p> <p>Sales Tax Per Capita \$151.83 (87)</p>	<p>County Rev./Income 3.62% (24)</p> <p>County Rev. Per Cap. \$828.38 (39)</p> <p>Property Tax/Income 1.89% (42)</p> <p>Property Tax Per Cap. \$433.24 (60)</p> <p>Sales Tax/Income 0.80% (30)</p> <p>Sales Tax Per Capita \$182.60 (41)</p>	<p>Hertford 2,127 (103) Winfall 582 (98)</p>




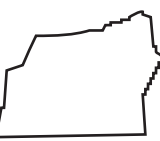


COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2005 DATA COUNTY ONLY (RANK)	2004 DATA COUNTY ONLY (RANK)	2005 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Person	 <p>2005 Burden: 4.83% 2004 Burden: 4.88% 2003 Burden: 4.69%</p> <p>Change FY04-05: -1.10% Rank: 41 (2005), 40 (2004)</p> <p>Population: 37,125 Per Capita Income: \$24,695 Rank: 63 (Pop.), 51 (PCI)</p>	<p>County Rev./Income 3.79% (19)</p> <p>County Rev. Per Cap. \$935.32 (19)</p> <p>Property Tax/Income 2.37% (13)</p> <p>Property Tax Per Cap. \$584.87 (16)</p> <p>Sales Tax/Income 0.77% (38)</p> <p>Sales Tax Per Capita \$191.29 (35)</p>	<p>County Rev./Income 3.80% (18)</p> <p>County Rev. Per Cap. \$928.18 (18)</p> <p>Property Tax/Income 2.42% (12)</p> <p>Property Tax Per Cap. \$592.00 (15)</p> <p>Sales Tax/Income 0.73% (48)</p> <p>Sales Tax Per Capita \$178.78 (47)</p>	<p>Roxboro 8,835 (25)</p>
Pitt	 <p>2005 Burden: 5.30% 2004 Burden: 5.02% 2003 Burden: 4.76%</p> <p>Change FY04-05: 5.54% Rank: 22 (2005), 33 (2004)</p> <p>Population: 143,207 Per Capita Income: \$26,777 Rank: 16 (Pop.), 29 (PCI)</p>	<p>County Rev./Income 2.91% (62)</p> <p>County Rev. Per Cap. \$779.45 (55)</p> <p>Property Tax/Income 1.59% (76)</p> <p>Property Tax Per Cap. \$424.86 (63)</p> <p>Sales Tax/Income 0.63% (70)</p> <p>Sales Tax Per Capita \$168.77 (63)</p>	<p>County Rev./Income 2.69% (80)</p> <p>County Rev. Per Cap. \$700.58 (70)</p> <p>Property Tax/Income 1.41% (94)</p> <p>Property Tax Per Cap. \$366.83 (83)</p> <p>Sales Tax/Income 0.61% (75)</p> <p>Sales Tax Per Capita \$159.98 (73)</p>	<p>Ayden 4,782 (100) Bethel 1,766 (109) Falkland 114 (132) Farmville 4,611 (80) Fountain 550 (68) Greenville 68,852 (19) Grifton 2,378 (113) Grimesland 441 (109) Simpson 471 (105) Winterville 7,682 (62)</p>
Polk	 <p>2005 Burden: 3.69% 2004 Burden: 3.60% 2003 Burden: 3.21%</p> <p>Change FY04-05: 2.71% Rank: 82 (2005), 87 (2004)</p> <p>Population: 19,006 Per Capita Income: \$32,309 Rank: 84 (Pop.), 9 (PCI)</p>	<p>County Rev./Income 2.76% (75)</p> <p>County Rev. Per Cap. \$891.12 (26)</p> <p>Property Tax/Income 1.78% (51)</p> <p>Property Tax Per Cap. \$574.42 (21)</p> <p>Sales Tax/Income 0.53% (94)</p> <p>Sales Tax Per Capita \$170.06 (61)</p>	<p>County Rev./Income 2.66% (82)</p> <p>County Rev. Per Cap. \$846.40 (35)</p> <p>Property Tax/Income 1.83% (48)</p> <p>Property Tax Per Cap. \$583.90 (18)</p> <p>Sales Tax/Income 0.49% (97)</p> <p>Sales Tax Per Capita \$155.47 (80)</p>	<p>Columbus 1,060 (57) Saluda 573 (22) Tryon 1,771 (23)</p>
Randolph	 <p>2005 Burden: 3.64% 2004 Burden: 3.69% 2003 Burden: 3.63%</p> <p>Change FY04-05: -1.37% Rank: 86 (2005), 84 (2004)</p> <p>Population: 137,283 Per Capita Income: \$24,639 Rank: 19 (Pop.), 54 (PCI)</p>	<p>County Rev./Income 2.40% (93)</p> <p>County Rev. Per Cap. \$591.59 (98)</p> <p>Property Tax/Income 1.40% (92)</p> <p>Property Tax Per Cap. \$346.16 (91)</p> <p>Sales Tax/Income 0.64% (68)</p> <p>Sales Tax Per Capita \$156.58 (81)</p>	<p>County Rev./Income 2.48% (92)</p> <p>County Rev. Per Cap. \$595.20 (96)</p> <p>Property Tax/Income 1.47% (89)</p> <p>Property Tax Per Cap. \$353.63 (89)</p> <p>Sales Tax/Income 0.64% (70)</p> <p>Sales Tax Per Capita \$154.31 (82)</p>	<p>Archdale 9,472 (82) Asheboro 23,213 (59) Franklinville 1,351 (185) Liberty 2,779 (147) Ramseur 1,712 (125) Randleman 4,088 (102) Seagrove 252 (57) Staley 359 (202) Trinity 6,880 (89)</p>
Richmond	 <p>2005 Burden: 5.10% 2004 Burden: 5.03% 2003 Burden: 4.59%</p> <p>Change FY04-05: 1.48% Rank: 28 (2005), 32 (2004)</p> <p>Population: 46,676 Per Capita Income: \$21,673 Rank: 52 (Pop.), 90 (PCI)</p>	<p>County Rev./Income 3.20% (44)</p> <p>County Rev. Per Cap. \$694.31 (75)</p> <p>Property Tax/Income 1.85% (46)</p> <p>Property Tax Per Cap. \$400.25 (76)</p> <p>Sales Tax/Income 0.78% (36)</p> <p>Sales Tax Per Capita \$169.91 (62)</p>	<p>County Rev./Income 3.14% (51)</p> <p>County Rev. Per Cap. \$664.33 (76)</p> <p>Property Tax/Income 1.80% (55)</p> <p>Property Tax Per Cap. \$380.53 (79)</p> <p>Sales Tax/Income 0.79% (34)</p> <p>Sales Tax Per Capita \$166.62 (57)</p>	<p>Dobbins Heights 898 (160) Ellerbe 991 (131) Hamlet 5,837 (57) Hoffman 662 (186) Norman 74 (190) Rockingham 9,484 (64)</p>
Robeson	 <p>2005 Burden: 4.75% 2004 Burden: 4.84% 2003 Burden: 4.66%</p> <p>Change FY04-05: -1.86% Rank: 44 (2005), 41 (2004)</p> <p>Population: 127,695 Per Capita Income: \$19,621 Rank: 21 (Pop.), 98 (PCI)</p>	<p>County Rev./Income 3.00% (55)</p> <p>County Rev. Per Cap. \$589.48 (99)</p> <p>Property Tax/Income 1.51% (82)</p> <p>Property Tax Per Cap. \$295.57 (96)</p> <p>Sales Tax/Income 0.85% (23)</p> <p>Sales Tax Per Capita \$166.39 (67)</p>	<p>County Rev./Income 3.06% (55)</p> <p>County Rev. Per Cap. \$582.21 (98)</p> <p>Property Tax/Income 1.61% (75)</p> <p>Property Tax Per Cap. \$305.80 (96)</p> <p>Sales Tax/Income 0.96% (9)</p> <p>Sales Tax Per Capita \$181.71 (43)</p>	<p>ROBESON COUNTY</p> <p>Fairmont 2,732 (161) Lumber Bridge 120 (178) Lumberton 22,619 (65) Marietta 161 (212) Maxton 2,532 (150) McDonald 125 (213) Orrum 77 (214) Parkton 540 (172) Pembroke 2,724 (117) Proctorville 130 (198) Raynham 85 (211) Red Springs 3,469 (121) Rennett 342 (210) Rowland 1,160 (142) St. Pauls 2,331 (164)</p>

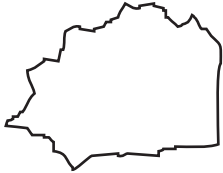


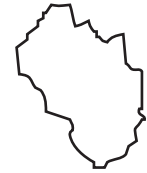
* Rank within relevant population range.

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2005 DATA COUNTY ONLY (RANK)	2004 DATA COUNTY ONLY (RANK)	2005 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Rockingham	 <p>2005 Burden: 5.00% 2004 Burden: 5.07% 2003 Burden: 4.93%</p> <p>Change FY04-05: -1.42% Rank: 33 (2005), 30 (2004)</p> <p>Population: 91,817 Per Capita Income: \$24,203 Rank: 28 (Pop.), 60 (PCI)</p>	<p>County Rev./Income 3.12% (48)</p> <p>County Rev. Per Cap. \$755.53 (61)</p> <p>Property Tax/Income 1.75% (55)</p> <p>Property Tax Per Cap. \$422.42 (65)</p> <p>Sales Tax/Income 0.64% (65)</p> <p>Sales Tax Per Capita \$154.70 (83)</p>	<p>County Rev./Income 3.17% (48)</p> <p>County Rev. Per Cap. \$754.59 (60)</p> <p>Property Tax/Income 1.83% (47)</p> <p>Property Tax Per Cap. \$435.75 (56)</p> <p>Sales Tax/Income 0.60% (80)</p> <p>Sales Tax Per Capita \$143.24 (93)</p>	<p>Eden 15,773 (54) Madison 2,221 (29) Mayodan 2,443 (77) Reidsville 14,621 (44) Stoneville 981 (37) Wentworth 2,885 (182)</p>
Rowan	 <p>2005 Burden: 4.51% 2004 Burden: 4.52% 2003 Burden: 4.21%</p> <p>Change FY04-05: -0.11% Rank: 53 (2005), 55 (2004)</p> <p>Population: 133,339 Per Capita Income: \$26,123 Rank: 20 (Pop.), 34 (PCI)</p>	<p>County Rev./Income 2.73% (76)</p> <p>County Rev. Per Cap. \$712.96 (69)</p> <p>Property Tax/Income 1.80% (49)</p> <p>Property Tax Per Cap. \$471.02 (45)</p> <p>Sales Tax/Income 0.58% (85)</p> <p>Sales Tax Per Capita \$152.47 (86)</p>	<p>County Rev./Income 2.78% (73)</p> <p>County Rev. Per Cap. \$718.16 (66)</p> <p>Property Tax/Income 1.82% (50)</p> <p>Property Tax Per Cap. \$471.30 (44)</p> <p>Sales Tax/Income 0.62% (74)</p> <p>Sales Tax Per Capita \$160.12 (72)</p>	<p>China Grove 4,219 (140) Cleveland 817 (69) East Spencer 1,700 (114) Faith 703 (87) Granite Quarry 2,252 (135) Landis 3,036 (143) Rockwell 1,998 (160) Salisbury 29,058 (15) Spencer 3,394 (98)</p>
Rutherford	 <p>2005 Burden: 4.25% 2004 Burden: 4.36% 2003 Burden: 4.16%</p> <p>Change FY04-05: -2.47% Rank: 64 (2005), 61 (2004)</p> <p>Population: 63,303 Per Capita Income: \$23,486 Rank: 39 (Pop.), 71 (PCI)</p>	<p>County Rev./Income 3.03% (51)</p> <p>County Rev. Per Cap. \$711.77 (70)</p> <p>Property Tax/Income 1.72% (58)</p> <p>Property Tax Per Cap. \$404.17 (74)</p> <p>Sales Tax/Income 0.79% (35)</p> <p>Sales Tax Per Capita \$185.52 (44)</p>	<p>County Rev./Income 3.15% (49)</p> <p>County Rev. Per Cap. \$732.74 (64)</p> <p>Property Tax/Income 1.75% (59)</p> <p>Property Tax Per Cap. \$407.12 (66)</p> <p>Sales Tax/Income 0.83% (24)</p> <p>Sales Tax Per Capita \$192.84 (28)</p>	<p>Bostic 321 (126) Chimney Rock 182 (70) Ellenboro 473 (185) Forest City 7,283 (73) Lake Lure 1,066 (11) Ruth 323 (166) Rutherfordton 4,151 (108) Spindale 3,916 (137)</p>
Sampson	 <p>2005 Burden: 3.65% 2004 Burden: 3.82% 2003 Burden: 3.57%</p> <p>Change FY04-05: -4.45% Rank: 85 (2005), 81 (2004)</p> <p>Population: 63,566 Per Capita Income: \$23,938 Rank: 38 (Pop.), 63 (PCI)</p>	<p>County Rev./Income 2.73% (77)</p> <p>County Rev. Per Cap. \$652.85 (82)</p> <p>Property Tax/Income 1.50% (84)</p> <p>Property Tax Per Cap. \$359.48 (87)</p> <p>Sales Tax/Income 0.76% (42)</p> <p>Sales Tax Per Capita \$181.81 (48)</p>	<p>County Rev./Income 2.86% (68)</p> <p>County Rev. Per Cap. \$635.90 (84)</p> <p>Property Tax/Income 1.68% (67)</p> <p>Property Tax Per Cap. \$373.81 (80)</p> <p>Sales Tax/Income 0.70% (52)</p> <p>Sales Tax Per Capita \$156.48 (75)</p>	<p>Autryville 203 (148) Clinton 8,694 (51) Garland 796 (92) Harrells 209 (180) Newton Grove 627 (112) Roseboro 1,394 (97) Salemberg 475 (119) Turkey 268 (175)</p>
Scotland	 <p>2005 Burden: 5.52% 2004 Burden: 5.25% 2003 Burden: 5.45%</p> <p>Change FY04-05: 5.09% Rank: 13 (2005), 25 (2004)</p> <p>Population: 36,838 Per Capita Income: \$21,722 Rank: 64 (Pop.), 89 (PCI)</p>	<p>County Rev./Income 4.03% (14)</p> <p>County Rev. Per Cap. \$875.86 (28)</p> <p>Property Tax/Income 2.50% (9)</p> <p>Property Tax Per Cap. \$542.35 (28)</p> <p>Sales Tax/Income 0.89% (16)</p> <p>Sales Tax Per Capita \$194.08 (32)</p>	<p>County Rev./Income 3.78% (19)</p> <p>County Rev. Per Cap. \$838.97 (37)</p> <p>Property Tax/Income 2.24% (18)</p> <p>Property Tax Per Cap. \$497.23 (37)</p> <p>Sales Tax/Income 0.79% (33)</p> <p>Sales Tax Per Capita \$174.89 (50)</p>	<p>East Laurinburg 290 (174) Gibson 579 (84) Laurinburg 15,977 (63) Wagram 780 (72)</p>
Stanly	 <p>2005 Burden: 4.70% 2004 Burden: 4.76% 2003 Burden: 4.53%</p> <p>Change FY04-05: -1.12% Rank: 48 (2005), 45 (2004)</p> <p>Population: 58,912 Per Capita Income: \$24,652 Rank: 41 (Pop.), 53 (PCI)</p>	<p>County Rev./Income 2.86% (68)</p> <p>County Rev. Per Cap. \$704.88 (71)</p> <p>Property Tax/Income 1.74% (56)</p> <p>Property Tax Per Cap. \$429.55 (60)</p> <p>Sales Tax/Income 0.65% (63)</p> <p>Sales Tax Per Capita \$159.69 (75)</p>	<p>County Rev./Income 2.89% (67)</p> <p>County Rev. Per Cap. \$692.88 (71)</p> <p>Property Tax/Income 1.82% (52)</p> <p>Property Tax Per Cap. \$435.14 (57)</p> <p>Sales Tax/Income 0.63% (72)</p> <p>Sales Tax Per Capita \$151.40 (84)</p>	<p>Albemarle 15,645 (41) Badin 1,964 (165) Locust 2,790 (149) Misenheimer 685 (55) New London 604 (139) Norwood 2,858 (133) Oakboro 1,153 (61) Red Cross 770 (170) Richfield 512 (135) Stanfield 1,277 (129)</p>

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2005 DATA COUNTY ONLY (RANK)	2004 DATA COUNTY ONLY (RANK)	2005 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Stokes 	2005 Burden: 3.32% 2004 Burden: 3.27% 2003 Burden: 3.15%	County Rev./Income 2.61% (87) County Rev. Per Cap. \$639.04 (86) Property Tax/Income 1.55% (79) Property Tax Per Cap. \$379.46 (80) Sales Tax/Income 0.67% (60) Sales Tax Per Capita \$165.07 (69)	County Rev./Income 2.60% (89) County Rev. Per Cap. \$629.41 (87) Property Tax/Income 1.60% (76) Property Tax Per Cap. \$388.48 (76) Sales Tax/Income 0.64% (69) Sales Tax Per Capita \$155.71 (78)	Danbury 107 (176) King 6,206 (69) Walnut Cove 1,558 (162)
	Change FY04-05: 1.41% Rank: 93 (2005), 98 (2004) Population: 46,234 Per Capita Income: \$24,526 Rank: 54 (Pop.), 57 (PCI)			
Surry 	2005 Burden: 4.39% 2004 Burden: 4.36% 2003 Burden: 4.19%	County Rev./Income 3.29% (37) County Rev. Per Cap. \$824.16 (42) Property Tax/Income 1.68% (66) Property Tax Per Cap. \$419.37 (68) Sales Tax/Income 0.85% (21) Sales Tax Per Capita \$212.81 (15)	County Rev./Income 3.25% (42) County Rev. Per Cap. \$790.40 (46) Property Tax/Income 1.67% (69) Property Tax Per Cap. \$406.91 (67) Sales Tax/Income 0.84% (22) Sales Tax Per Capita \$203.33 (16)	Dobson 1,497 (83) Elkin 4,175 (38) Mount Airy 8,579 (18) Pilot Mountain 1,293 (43)
	Change FY04-05: 0.71% Rank: 61 (2005), 60 (2004) Population: 73,028 Per Capita Income: \$25,025 Rank: 35 (Pop.), 46 (PCI)			
Swain 	2005 Burden: 3.88% 2004 Burden: 3.92% 2003 Burden: 3.87%	County Rev./Income 3.31% (34) County Rev. Per Cap. \$699.30 (73) Property Tax/Income 1.16% (98) Property Tax Per Cap. \$244.39 (100) Sales Tax/Income 0.90% (15) Sales Tax Per Capita \$188.96 (38)	County Rev./Income 3.36% (37) County Rev. Per Cap. \$681.14 (75) Property Tax/Income 1.19% (99) Property Tax Per Cap. \$240.33 (100) Sales Tax/Income 0.90% (17) Sales Tax Per Capita \$181.95 (42)	Bryson City 1,462 (89)
	Change FY04-05: -1.04% Rank: 78 (2005), 78 (2004) Population: 13,585 Per Capita Income: \$21,109 Rank: 89 (Pop.), 92 (PCI)			
Transylvania 	2005 Burden: 5.24% 2004 Burden: 5.40% 2003 Burden: 4.66%	County Rev./Income 4.14% (13) County Rev. Per Cap. \$1,057.34 (12) Property Tax/Income 2.48% (11) Property Tax Per Cap. \$632.52 (12) Sales Tax/Income 0.91% (12) Sales Tax Per Capita \$233.40 (11)	County Rev./Income 4.28% (10) County Rev. Per Cap. \$1,076.92 (9) Property Tax/Income 2.61% (9) Property Tax Per Cap. \$656.09 (11) Sales Tax/Income 0.94% (10) Sales Tax Per Capita \$237.34 (8)	Brevard 6,829 (11) Rosman 571 (54)
	Change FY04-05: -2.99% Rank: 24 (2005), 21 (2004) Population: 29,880 Per Capita Income: \$25,530 Rank: 70 (Pop.), 40 (PCI)			
Tyrrell 	2005 Burden: 6.06% 2004 Burden: 6.30% 2003 Burden: 5.75%	County Rev./Income 4.45% (10) County Rev. Per Cap. \$900.37 (25) Property Tax/Income 2.87% (7) Property Tax Per Cap. \$581.25 (17) Sales Tax/Income 0.91% (13) Sales Tax Per Capita \$184.89 (45)	County Rev./Income 4.57% (8) County Rev. Per Cap. \$878.68 (24) Property Tax/Income 3.07% (6) Property Tax Per Cap. \$590.50 (16) Sales Tax/Income 0.91% (15) Sales Tax Per Capita \$175.72 (49)	Columbia 840 (80)
	Change FY04-05: -3.86% Rank: 8 (2005), 8 (2004) Population: 4,203 Per Capita Income: \$20,242 Rank: 100 (Pop.), 97 (PCI)			
Union 	2005 Burden: 4.48% 2004 Burden: 4.23% 2003 Burden: 3.82%	County Rev./Income 2.71% (79) County Rev. Per Cap. \$750.41 (63) Property Tax/Income 1.64% (69) Property Tax Per Cap. \$454.20 (53) Sales Tax/Income 0.56% (90) Sales Tax Per Capita \$154.03 (85)	County Rev./Income 2.50% (91) County Rev. Per Cap. \$685.88 (72) Property Tax/Income 1.46% (91) Property Tax Per Cap. \$400.47 (69) Sales Tax/Income 0.54% (92) Sales Tax Per Capita \$148.00 (89)	Fairview 4,201 (195) Hemby Bridge 1,704 (193) Indian Trail 22,030 (86) Lake Park 2,840 (171) Marshville 2,762 (139) Marvin 2,390 (184) Mineral Springs 1,694 (191) Monroe 32,454 (16) Stallings 9,508 (80) Unionville 6,617 (90) Waxhaw 3,453 (84) Weddington 8,423 (87) Wesley Chapel 4,326 (187) Wingate 3,706 (176)
	Change FY04-05: 6.00% Rank: 55 (2005), 67 (2004) Population: 161,332 Per Capita Income: \$27,667 Rank: 10 (Pop.), 25 (PCI)			

* Rank within relevant population range.

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2005 DATA COUNTY ONLY (RANK)	2004 DATA COUNTY ONLY (RANK)	2005 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Vance	 <p>2005 Burden: 5.46% 2004 Burden: 5.50% 2003 Burden: 5.13%</p> <p>Change FY04-05: -0.70% Rank: 18 (2005), 18 (2004)</p> <p>Population: 43,624 Per Capita Income: \$21,993 Rank: 56 (Pop.), 84 (PCI)</p>	<p>County Rev./Income 3.44% (25)</p> <p>County Rev. Per Cap. \$757.00 (60)</p> <p>Property Tax/Income 1.96% (35)</p> <p>Property Tax Per Cap. \$429.98 (59)</p> <p>Sales Tax/Income 0.91% (14)</p> <p>Sales Tax Per Capita \$200.22 (24)</p>	<p>County Rev./Income 3.48% (29)</p> <p>County Rev. Per Cap. \$763.35 (55)</p> <p>Property Tax/Income 2.00% (36)</p> <p>Property Tax Per Cap. \$439.82 (53)</p> <p>Sales Tax/Income 0.88% (19)</p> <p>Sales Tax Per Capita \$194.10 (26)</p>	<p>Henderson 16,374 (48) Kittrell 139 (206) Middleburg 167 (189)</p>
Wake	 <p>2005 Burden: 4.77% 2004 Burden: 4.84% 2003 Burden: 4.36%</p> <p>Change FY04-05: -1.48% Rank: 42 (2005), 42 (2004)</p> <p>Population: 755,034 Per Capita Income: \$36,685 Rank: 2 (Pop.), 2 (PCI)</p>	<p>County Rev./Income 2.60% (88)</p> <p>County Rev. Per Cap. \$952.00 (16)</p> <p>Property Tax/Income 1.61% (73)</p> <p>Property Tax Per Cap. \$591.46 (14)</p> <p>Sales Tax/Income 0.45% (99)</p> <p>Sales Tax Per Capita \$164.94 (70)</p>	<p>County Rev./Income 2.68% (81)</p> <p>County Rev. Per Cap. \$972.21 (14)</p> <p>Property Tax/Income 1.69% (66)</p> <p>Property Tax Per Cap. \$611.94 (14)</p> <p>Sales Tax/Income 0.46% (99)</p> <p>Sales Tax Per Capita \$165.79 (63)</p>	<p>Apex 27,203 (14) Cary 115,967 (8) Fuquay-Varina 12,207 (19) Garner 22,406 (21) Holly Springs 15,190 (4) Knightdale 6,938 (22) Morrisville 12,829 (7) Raleigh 338,357 (11) Rolesville 1,742 (30) Wake Forest 19,792 (20) Wendell 5,042 (35) Zebulon 4,606 (25)</p>
Warren	 <p>2005 Burden: 5.70% 2004 Burden: 5.87% 2003 Burden: 5.89%</p> <p>Change FY04-05: -2.75% Rank: 11 (2005), 10 (2004)</p> <p>Population: 20,215 Per Capita Income: \$19,164 Rank: 81 (Pop.), 99 (PCI)</p>	<p>County Rev./Income 4.74% (7)</p> <p>County Rev. Per Cap. \$908.12 (23)</p> <p>Property Tax/Income 2.96% (6)</p> <p>Property Tax Per Cap. \$566.78 (22)</p> <p>Sales Tax/Income 0.81% (31)</p> <p>Sales Tax Per Capita \$154.34 (84)</p>	<p>County Rev./Income 4.87% (7)</p> <p>County Rev. Per Cap. \$901.81 (22)</p> <p>Property Tax/Income 3.03% (8)</p> <p>Property Tax Per Cap. \$562.42 (21)</p> <p>Sales Tax/Income 0.79% (32)</p> <p>Sales Tax Per Capita \$146.60 (91)</p>	<p>Macon 108 (76) Norlina 1,097 (94) Warrenton 780 (24)</p>
Washington	 <p>2005 Burden: 4.76% 2004 Burden: 4.70% 2003 Burden: 4.65%</p> <p>Change FY04-05: 1.36% Rank: 43 (2005), 49 (2004)</p> <p>Population: 13,418 Per Capita Income: \$22,983 Rank: 90 (Pop.), 75 (PCI)</p>	<p>County Rev./Income 3.23% (41)</p> <p>County Rev. Per Cap. \$743.19 (64)</p> <p>Property Tax/Income 1.82% (47)</p> <p>Property Tax Per Cap. \$419.20 (69)</p> <p>Sales Tax/Income 0.82% (27)</p> <p>Sales Tax Per Capita \$188.64 (39)</p>	<p>County Rev./Income 3.27% (40)</p> <p>County Rev. Per Cap. \$732.25 (65)</p> <p>Property Tax/Income 1.94% (40)</p> <p>Property Tax Per Cap. \$434.37 (59)</p> <p>Sales Tax/Income 0.75% (43)</p> <p>Sales Tax Per Capita \$168.95 (53)</p>	<p>Creswell 261 (141) Plymouth 3,983 (116) Roper 629 (104)</p>
Watauga	 <p>2005 Burden: 5.47% 2004 Burden: 5.61% 2003 Burden: 5.49%</p> <p>Change FY04-05: -2.48% Rank: 17 (2005), 14 (2004)</p> <p>Population: 42,934 Per Capita Income: \$26,033 Rank: 58 (Pop.), 36 (PCI)</p>	<p>County Rev./Income 3.35% (33)</p> <p>County Rev. Per Cap. \$870.98 (30)</p> <p>Property Tax/Income 1.88% (44)</p> <p>Property Tax Per Cap. \$489.17 (40)</p> <p>Sales Tax/Income 0.96% (9)</p> <p>Sales Tax Per Capita \$249.69 (8)</p>	<p>County Rev./Income 3.39% (36)</p> <p>County Rev. Per Cap. \$847.55 (33)</p> <p>Property Tax/Income 1.97% (38)</p> <p>Property Tax Per Cap. \$492.42 (39)</p> <p>Sales Tax/Income 0.94% (11)</p> <p>Sales Tax Per Capita \$234.83 (9)</p>	<p>Beech Mountain 360 (4) Blowing Rock 1,427 (5) Boone 14,130 (33) Seven Devils 139 (7)</p>
Wayne	 <p>2005 Burden: 4.09% 2004 Burden: 4.08% 2003 Burden: 3.86%</p> <p>Change FY04-05: 0.13% Rank: 67 (2005), 71 (2004)</p> <p>Population: 115,714 Per Capita Income: \$24,901 Rank: 23 (Pop.), 49 (PCI)</p>	<p>County Rev./Income 2.67% (83)</p> <p>County Rev. Per Cap. \$664.32 (80)</p> <p>Property Tax/Income 1.42% (91)</p> <p>Property Tax Per Cap. \$353.00 (89)</p> <p>Sales Tax/Income 0.66% (62)</p> <p>Sales Tax Per Capita \$165.07 (68)</p>	<p>County Rev./Income 2.65% (83)</p> <p>County Rev. Per Cap. \$639.10 (82)</p> <p>Property Tax/Income 1.44% (92)</p> <p>Property Tax Per Cap. \$346.67 (91)</p> <p>Sales Tax/Income 0.64% (71)</p> <p>Sales Tax Per Capita \$155.02 (81)</p>	<p>Eureka 240 (82) Fremont 1,429 (156) Goldsboro 38,186 (26) Mount Olive 4,610 (134) Pikeville 714 (101) Seven Springs 88 (19) Walnut Creek 894 (30)</p>

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2005 DATA COUNTY ONLY (RANK)	2004 DATA COUNTY ONLY (RANK)	2005 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Wilkes 	2005 Burden: 3.63% 2004 Burden: 3.75% 2003 Burden: 3.53% Change FY04-05: -3.35% Rank: 87 (2005), 83 (2004) Population: 66,897 Per Capita Income: \$26,753 Rank: 37 (Pop.), 30 (PCI)	County Rev./Income 2.92% (61) County Rev. Per Cap. \$780.11 (53) Property Tax/Income 1.63% (71) Property Tax Per Cap. \$436.70 (57) Sales Tax/Income 0.80% (32) Sales Tax Per Capita \$214.12 (14)	County Rev./Income 3.05% (56) County Rev. Per Cap. \$765.68 (54) Property Tax/Income 1.76% (57) Property Tax Per Cap. \$441.21 (52) Sales Tax/Income 0.80% (29) Sales Tax Per Capita \$201.15 (19)	North Wilkesboro 4,168 (32) Ronda 476 (118) Wilkesboro 3,178 (28)
Wilson 	2005 Burden: 5.50% 2004 Burden: 5.71% 2003 Burden: 5.63% Change FY04-05: -3.54% Rank: 16 (2005), 12 (2004) Population: 76,826 Per Capita Income: \$26,277 Rank: 34 (Pop.), 32 (PCI)	County Rev./Income 2.97% (57) County Rev. Per Cap. \$780.06 (54) Property Tax/Income 1.76% (53) Property Tax Per Cap. \$462.55 (48) Sales Tax/Income 0.67% (61) Sales Tax Per Capita \$176.65 (52)	County Rev./Income 3.01% (57) County Rev. Per Cap. \$774.19 (52) Property Tax/Income 1.80% (54) Property Tax Per Cap. \$462.39 (46) Sales Tax/Income 0.65% (67) Sales Tax Per Capita \$166.05 (61)	Black Creek 731 (120) Elm City 1,376 (124) Lucama 878 (133) Saratoga 389 (—) Sims 131 (107) Stantonsburg 730 (121) Wilson 47,815 (22)
Yadkin 	2005 Burden: 3.31% 2004 Burden: 3.38% 2003 Burden: 3.37% Change FY04-05: -2.15% Rank: 94 (2005), 94 (2004) Population: 37,404 Per Capita Income: \$25,013 Rank: 62 (Pop.), 47 (PCI)	County Rev./Income 2.66% (84) County Rev. Per Cap. \$666.09 (79) Property Tax/Income 1.67% (67) Property Tax Per Cap. \$417.71 (70) Sales Tax/Income 0.69% (55) Sales Tax Per Capita \$173.59 (58)	County Rev./Income 2.71% (77) County Rev. Per Cap. \$661.12 (78) Property Tax/Income 1.67% (68) Property Tax Per Cap. \$407.76 (65) Sales Tax/Income 0.68% (60) Sales Tax Per Capita \$165.85 (62)	Boonville 1,153 (154) East Bend 667 (134) Jonesville 2,255 (127) Yadkinville 2,809 (167)
Yancey 	2005 Burden: 3.86% 2004 Burden: 4.01% 2003 Burden: 3.88% Change FY04-05: -3.74% Rank: 79 (2005), 72 (2004) Population: 18,152 Per Capita Income: \$20,267 Rank: 85 (Pop.), 96 (PCI)	County Rev./Income 3.26% (40) County Rev. Per Cap. \$661.06 (81) Property Tax/Income 2.08% (27) Property Tax Per Cap. \$420.60 (67) Sales Tax/Income 0.92% (11) Sales Tax Per Capita \$187.40 (41)	County Rev./Income 3.42% (34) County Rev. Per Cap. \$681.57 (74) Property Tax/Income 2.17% (20) Property Tax Per Cap. \$432.55 (61) Sales Tax/Income 0.93% (14) Sales Tax Per Capita \$184.49 (38)	Burnsville 1,638 (72)

* Rank within relevant population range.

2005 Combined County & Municipal Revenues by Municipality

MUNICIPALITIES WITH POPULATIONS GREATER THAN 25,000 (29 MUNICIPALITIES RANKED)

MUNICIPALITY	COUNTY	LOCAL REVENUES PER CAPITA	2005 RANK	2004 RANK	PROPERTY TAX BURDEN PER CAPITA	2005 RANK	2004 RANK	SALES TAX BURDEN PER CAPITA	2005 RANK	2004 RANK
HIGH BURDEN — UPPER QUARTILE										
Charlotte	Mecklenburg	\$2,113.29	1	1	\$1,217.23	2	1	\$454.27	1	1
Wilmington	New Hanover	\$1,915.57	2	2	\$1,108.59	6	3	\$408.24	4	4
Asheville	Buncombe	\$1,892.57	3	3	\$1,020.10	9	8	\$419.54	3	3
Durham	Durham	\$1,873.33	4	4	\$1,133.06	3	6	\$348.44	8	8
Chapel Hill	Orange ^a	\$1,871.83	5	5	\$1,236.15	1	2	\$324.60	20	16
Hickory	Catawba	\$1,771.98	6	7	\$975.01	12	11	\$387.43	5	5
Greensboro	Guilford	\$1,765.36	7	11	\$1,062.08	7	12	\$330.65	14	12

AVERAGE BURDEN — SECOND AND THIRD QUARTILES

Cary	Wake	\$1,757.67	8	6	\$1,016.61	10	7	\$328.34	16	13
Huntersville	Mecklenburg	\$1,749.39	9	9	\$1,121.07	4	4	\$341.57	10	18
High Point	Guilford ^a	\$1,744.58	10	14	\$1,053.82	8	9	\$348.97	7	17
Raleigh	Wake	\$1,706.45	11	10	\$948.62	15	13	\$330.31	15	9
Winston-Salem	Forsyth	\$1,681.80	12	8	\$961.72	14	14	\$321.60	21	10
Matthews	Mecklenburg	\$1,661.93	13	12	\$1,109.25	5	5	\$324.81	19	19
Apex	Wake	\$1,635.98	14	13	\$976.38	11	10	\$327.48	17	14
Salisbury	Rowan	\$1,629.72	15	15	\$941.89	16	16	\$300.68	25	20
Monroe	Union	\$1,559.64	16	16	\$810.95	20	21	\$297.99	27	24
Concord	Cabarrus	\$1,554.71	17	19	\$972.50	13	17	\$358.12	6	7
Statesville	Iredell	\$1,520.13	18	18	\$839.51	19	19	\$426.77	2	2
Greenville	Pitt	\$1,480.87	19	22	\$734.58	25	26	\$334.56	12	21
Fayetteville	Cumberland	\$1,454.85	20	23	\$775.24	21	20	\$346.56	9	15
Gastonia	Gaston	\$1,449.88	21	20	\$896.45	17	18	\$299.61	26	26
Wilson	Wilson	\$1,411.82	22	21	\$754.33	24	23	\$285.31	29	29

LOWER BURDEN — LOWER QUARTILE

Sanford	Lee	\$1,387.15	23	17	\$875.34	18	15	\$332.85	13	6
Rocky Mount	Nash ^a	\$1,342.28	24	25	\$703.87	26	25	\$312.04	24	25
Burlington	Alamance	\$1,326.50	25	24	\$762.93	22	22	\$325.49	18	23
Goldensboro	Wayne	\$1,228.41	26	27	\$644.49	27	28	\$312.26	23	27
Kannapolis	Cabarrus ^a	\$1,219.94	27	26	\$762.39	23	24	\$297.39	28	28
Thomasville	Davidson	\$1,129.15	28	28	\$637.39	28	27	\$315.65	22	11
Jacksonville	Onslow	\$1,036.73	29	29	\$419.89	29	29	\$335.78	11	22

MUNICIPALITIES WITH POPULATIONS OF 5,000–24,999 (91 MUNICIPALITIES RANKED)

HIGH BURDEN — UPPER QUARTILE

Kill Devil Hills	Dare	\$3,696.45	1	1	\$1,607.95	1	1	\$700.57	1	1
Oak Island	Brunswick	\$3,237.34	2	2	\$1,459.75	2	3	\$424.29	5	7
Carolina Beach	New Hanover	\$2,346.35	3	3	\$1,230.54	7	6	\$439.76	3	4
Holly Springs	Wake	\$2,066.73	4	5	\$993.92	19	16	\$308.21	60	49
Cornelius	Mecklenburg	\$2,000.11	5	6	\$1,240.53	5	5	\$390.37	16	21
Pineville	Mecklenburg	\$1,975.31	6	4	\$1,264.17	4	2	\$372.28	23	8
Morrisville	Wake	\$1,971.16	7	7	\$1,274.79	3	4	\$320.82	47	71
Morehead City	Carteret	\$1,874.04	8	8	\$1,043.22	14	12	\$406.13	9	18
Mooresville	Iredell	\$1,840.25	9	18	\$1,075.40	10	19	\$405.27	10	13
Davidson	Mecklenburg	\$1,829.84	10	11	\$1,219.25	8	8	\$378.75	21	27
Brevard	Transylvania	\$1,827.72	11	9	\$1,069.71	11	11	\$394.62	14	10
Leland	Brunswick	\$1,803.03	12	32	\$962.05	21	24	\$418.30	7	11
Carrboro	Orange	\$1,781.18	13	14	\$1,209.86	9	9	\$323.72	43	40
Hillsborough	Orange	\$1,765.21	14	12	\$1,239.04	6	7	\$309.36	57	41
Pinehurst	Moore	\$1,765.01	15	17	\$1,068.18	12	14	\$388.17	17	23
New Bern	Craven	\$1,715.15	16	23	\$730.79	49	50	\$368.39	24	22
Waynesville	Haywood	\$1,708.90	17	16	\$924.09	28	25	\$414.47	8	5
Mount Airy	Surry	\$1,703.95	18	20	\$939.35	24	27	\$426.60	4	3
Fuquay-Varina	Wake	\$1,702.31	19	10	\$1,004.88	18	13	\$293.90	70	36
Wake Forest	Wake	\$1,687.66	20	13	\$988.55	20	18	\$313.32	54	48

MUNICIPALITY	COUNTY	LOCAL REVENUES PER CAPITA	2005 RANK	2004 RANK	PROPERTY TAX BURDEN PER CAPITA	2005 RANK	2004 RANK	SALES TAX BURDEN PER CAPITA	2005 RANK	2004 RANK
Garner	Wake	\$1,659.21	21	15	\$1,061.57	13	10	\$325.11	42	30
Knightdale	Wake	\$1,634.19	22	22	\$953.69	23	22	\$328.68	39	31

AVERAGE BURDEN — SECOND AND THIRD QUARTILES

Clayton	Johnston	\$1,626.76	23	21	\$901.11	31	29	\$340.92	30	26
Washington	Beaufort	\$1,625.00	24	19	\$835.70	40	39	\$395.95	13	20
Roxboro	Person	\$1,614.13	25	24	\$1,014.27	16	17	\$334.40	35	43
Black Mountain	Buncombe	\$1,586.55	26	26	\$839.65	38	36	\$346.56	27	29
Southern Pines	Moore	\$1,563.97	27	31	\$959.37	22	21	\$391.63	15	19
Kernersville	Forsyth	\$1,561.58	28	27	\$1,006.97	17	20	\$334.97	34	28
Conover	Catawba	\$1,552.48	29	28	\$920.06	29	30	\$372.83	22	16
Mint Hill	Mecklenburg	\$1,544.64	30	29	\$1,031.93	15	15	\$315.75	51	60
Smithfield	Johnston	\$1,543.62	31	25	\$913.53	30	28	\$348.08	26	24
Hendersonville	Henderson	\$1,528.26	32	33	\$925.72	26	26	\$397.99	11	12
Boone	Watauga	\$1,521.78	33	34	\$765.67	44	43	\$496.62	2	2
Lincolnton	Lincoln	\$1,515.91	34	41	\$925.45	27	41	\$380.76	20	17
Wendell	Wake	\$1,503.51	35	30	\$859.87	35	33	\$328.90	38	32
Edenton	Chowan	\$1,483.83	36	40	\$676.12	68	68	\$317.17	49	58
Tarboro	Edgecombe	\$1,477.45	37	51	\$750.90	46	48	\$299.59	64	70
Mebane	Alamance	\$1,458.45	38	37	\$932.93	25	23	\$321.87	45	51
Fletcher	Henderson	\$1,457.66	39	39	\$845.49	37	38	\$397.31	12	9
Williamston	Martin	\$1,437.40	40	36	\$880.35	33	34	\$325.73	41	39
Albemarle	Stanly	\$1,403.33	41	44	\$756.69	45	45	\$319.48	48	57
Siler City	Chatham	\$1,402.07	42	46	\$850.48	36	37	\$344.71	28	34
Newton	Catawba	\$1,400.26	43	38	\$728.21	52	44	\$386.31	19	15
Reidsville	Rockingham	\$1,387.96	44	42	\$836.47	39	35	\$309.17	58	69
Cherryville	Gaston	\$1,365.96	45	43	\$818.13	41	40	\$303.12	62	55
Mount Holly	Gaston	\$1,364.04	46	45	\$870.03	34	32	\$300.43	63	63
Whiteville	Columbus	\$1,362.16	47	49	\$730.41	50	54	\$295.17	68	65
Henderson	Vance	\$1,361.63	48	48	\$720.18	54	51	\$333.66	36	35
Dunn	Harnett	\$1,352.14	49	53	\$660.83	70	64	\$297.75	65	66
Belmont	Gaston	\$1,342.76	50	35	\$886.48	32	31	\$297.28	66	67
Clinton	Sampson	\$1,326.48	51	55	\$681.20	66	56	\$350.92	25	46
Spring Lake	Cumberland	\$1,322.90	52	56	\$688.95	60	63	\$344.51	29	45
Kinston	Lenoir	\$1,320.52	53	62	\$742.91	48	46	\$314.28	53	54
Eden	Rockingham	\$1,311.66	54	54	\$699.46	58	53	\$308.98	59	68
Elizabeth City	Pasquotank	\$1,303.20	55	52	\$590.23	79	75	\$321.60	46	25
Morganton	Burke	\$1,287.55	56	57	\$749.63	47	52	\$244.58	80	80
Hamlet	Richmond	\$1,285.11	57	59	\$679.65	67	71	\$338.94	32	37
Selma	Johnston	\$1,277.36	58	50	\$728.57	51	49	\$279.99	71	78
Asheboro	Randolph	\$1,266.10	59	64	\$769.04	43	47	\$312.38	55	53
Lenoir	Caldwell	\$1,265.46	60	67	\$687.53	62	61	\$295.99	67	64
Oxford	Granville	\$1,257.79	61	61	\$623.51	75	72	\$339.85	31	42
Winterville	Pitt	\$1,247.92	62	74	\$669.20	69	78	\$303.13	61	56
Laurinburg	Scotland	\$1,237.86	63	60	\$708.86	56	62	\$259.15	79	79
Rockingham	Richmond	\$1,234.29	64	68	\$655.27	72	73	\$337.37	33	38
Lumberton	Robeson	\$1,232.52	65	65	\$576.52	80	74	\$333.35	37	33
Marion	McDowell	\$1,225.56	66	47	\$608.72	76	66	\$387.23	18	14
Shelby	Cleveland	\$1,199.83	67	73	\$684.27	65	69	\$268.05	77	72
Lexington	Davidson	\$1,197.45	68	63	\$685.32	64	57	\$315.83	50	44

LOWER BURDEN — LOWER QUARTILE

King	Stokes	\$1,195.10	69	72	\$656.63	71	60	\$269.54	76	73
Bessemer City	Gaston	\$1,191.14	70	58	\$777.88	42	42	\$221.85	83	61
Roanoke Rapids	Halifax	\$1,174.67	71	66	\$686.06	63	55	\$279.58	72	75
Wadesboro	Anson	\$1,173.04	72	77	\$696.70	59	65	\$269.86	75	77
Forest City	Rutherford	\$1,171.39	73	69	\$593.59	78	77	\$265.17	78	74
Harrisburg	Cabarrus	\$1,160.05	74	78	\$721.29	53	67	\$275.63	73	76
Graham	Alamance	\$1,145.95	75	70	\$651.90	73	59	\$321.93	44	52
Mills River	Henderson	\$1,119.22	76	75	\$558.52	84	82	\$423.11	6	6
Kings Mountain	Cleveland ^a	\$1,106.58	77	71	\$600.56	77	79	\$271.09	74	83
Elon	Alamance	\$1,100.17	78	76	\$568.23	82	76	\$325.88	40	59
Summerfield	Guilford	\$1,094.49	79	85	\$699.82	57	80	\$180.88	86	86

MUNICIPALITY	COUNTY	LOCAL REVENUES PER CAPITA		PROPERTY TAX BURDEN PER CAPITA		SALES TAX BURDEN PER CAPITA		2005 RANK		2004 RANK	
		2005 RANK	2004 RANK	2005 RANK	2004 RANK	2005 RANK	2004 RANK	2005 RANK	2004 RANK		
Stallings	Union	\$1,067.00	80	83	\$687.81	61	84	\$212.06	85	85	
Lewisville	Forsyth	\$1,063.39	81	79	\$709.93	55	58	\$233.92	82	81	
Archdale	Randolph	\$1,050.47	82	80	\$563.77	83	83	\$310.18	56	47	
Clemmons	Forsyth	\$986.28	83	81	\$641.21	74	70	\$216.11	84	84	
Havelock	Craven	\$952.30	84	82	\$476.57	87	85	\$239.12	81	82	
Pleasant Garden	Guilford	\$890.67	85	84	\$576.05	81	80	\$180.88	86	86	
Indian Trail	Union	\$875.14	86	86	\$516.86	85	86	\$175.87	88	88	
Weddington	Union	\$837.59	87	89	\$501.41	86	87	\$170.41	89	89	
Sawmills	Caldwell	\$821.09	88	87	\$379.12	89	90	\$294.90	69	62	
Trinity	Randolph	\$786.91	89	88	\$377.87	90	89	\$314.56	52	50	
Unionville	Union	\$778.77	90	90	\$464.44	88	88	\$157.75	90	90	
Hope Mills ^c	Cumberland	—	—	—	—	—	—	—	—	—	

MUNICIPALITIES WITH POPULATIONS OF 1,000–4,999 (200 MUNICIPALITIES RANKED)

HIGH BURDEN — UPPER QUARTILE

Nags Head	Dare	\$5,488.51	1	1	\$2,247.82	1	1	\$980.49	1	1
Manteo	Dare	\$4,764.09	2	2	\$1,985.23	3	5	\$857.03	2	2
Kitty Hawk	Dare	\$3,740.41	3	3	\$1,632.52	10	10	\$716.13	5	4
Wrightsville Beach	New Hanover	\$3,541.81	4	4	\$1,474.41	13	12	\$571.06	10	10
Blowing Rock	Watauga	\$3,473.08	5	5	\$2,158.31	2	2	\$495.56	12	14
Southern Shores	Dare	\$3,400.38	6	7	\$1,487.14	12	13	\$634.40	9	8
Surf City	Pender	\$3,356.96	7	8	\$1,876.87	6	7	\$531.39	11	11
Pine Knoll Shores	Carteret	\$3,252.04	8	6	\$1,943.28	5	4	\$758.86	3	3
Emerald Isle	Carteret	\$3,150.64	9	9	\$1,750.80	7	6	\$690.84	6	6
Atlantic Beach	Carteret	\$3,144.53	10	10	\$1,703.55	8	8	\$664.12	8	9
Lake Lure	Rutherford	\$3,098.30	11	12	\$1,628.72	11	11	\$741.46	4	5
Sunset Beach	Brunswick	\$2,858.61	12	11	\$1,404.37	14	14	\$416.53	31	25
Claremont	Catawba	\$2,798.09	13	13	\$1,967.58	4	3	\$386.88	48	23
Biltmore Forest	Buncombe	\$2,597.69	14	14	\$1,670.71	9	9	\$684.03	7	7
Southport	Brunswick	\$2,319.77	15	16	\$1,302.39	17	16	\$431.80	20	26
Weaverville	Buncombe	\$2,300.50	16	15	\$1,192.45	21	21	\$481.08	13	12
Shalotte	Brunswick	\$2,222.55	17	17	\$1,361.64	15	15	\$428.42	23	30
Elizabethtown	Bladen	\$2,213.54	18	19	\$836.44	56	50	\$311.67	104	73
Kure Beach	New Hanover	\$2,210.42	19	18	\$1,242.96	18	17	\$466.23	15	16
Maggie Valley	Haywood	\$2,138.78	20	20	\$1,323.72	16	18	\$403.28	37	65
Murphy	Cherokee	\$2,024.84	21	29	\$1,038.66	27	58	\$474.34	14	15
Bladenboro	Bladen	\$1,980.31	22	22	\$703.15	98	99	\$265.55	155	145
Tryon	Polk	\$1,970.84	23	24	\$1,219.49	19	19	\$343.08	63	68
Franklin	Macon	\$1,865.51	24	23	\$1,077.73	24	23	\$412.05	32	38
Zebulon	Wake	\$1,852.13	25	32	\$1,087.50	23	26	\$325.38	83	72
Beaufort	Carteret	\$1,842.55	26	26	\$1,043.18	26	25	\$396.33	43	61
Troutman	Iredell	\$1,811.45	27	44	\$823.37	59	64	\$425.22	26	36
Wilkesboro	Wilkes	\$1,793.62	28	30	\$1,030.39	28	27	\$428.63	22	22
Madison	Rockingham	\$1,779.34	29	27	\$1,200.83	20	20	\$309.93	105	133
Rolesville	Wake	\$1,761.90	30	21	\$899.74	44	28	\$264.97	159	77
Jamestown	Guilford	\$1,731.04	31	38	\$959.27	35	44	\$290.27	135	140
North Wilkesboro	Wilkes	\$1,721.53	32	36	\$1,020.59	29	33	\$431.92	19	19
Canton	Haywood	\$1,713.79	33	28	\$1,102.45	22	22	\$408.76	34	20
Boiling Spring Lakes	Brunswick	\$1,709.57	34	40	\$995.87	31	31	\$420.68	29	34
Sylva	Jackson	\$1,708.90	35	37	\$1,019.18	30	38	\$432.63	18	27
Belhaven	Beaufort	\$1,696.02	36	31	\$758.17	78	83	\$397.46	42	43
Calabash	Brunswick	\$1,691.66	37	42	\$948.39	36	39	\$434.51	17	24
Elkin	Surry	\$1,691.06	38	41	\$869.86	49	56	\$424.53	27	21
Youngsville	Franklin	\$1,680.89	39	33	\$993.76	32	30	\$344.70	62	87
Navassa	Brunswick	\$1,648.60	40	47	\$929.03	38	41	\$429.17	21	29
West Jefferson	Ashe	\$1,634.48	41	39	\$1,054.90	25	24	\$409.69	33	39
Pittsboro	Chatham	\$1,632.50	42	25	\$963.54	34	36	\$349.97	60	69
Pilot Mountain	Surry	\$1,631.98	43	57	\$919.88	40	60	\$426.40	24	31
St. James	Brunswick	\$1,626.60	44	48	\$990.56	33	29	\$400.67	39	109
Bermuda Run	Davie	\$1,614.13	45	43	\$776.11	73	72	\$320.20	97	122
Carolina Shores	Brunswick	\$1,575.39	46	49	\$899.33	45	42	\$404.01	36	40

MUNICIPALITY	COUNTY	LOCAL	2005	2004	PROPERTY	2005	2004	SALES	2005	2004
		REVENUES			TAX BURDEN			TAX BURDEN		
		PER CAPITA	RANK	RANK	PER CAPITA	RANK	RANK	PER CAPITA	RANK	RANK
Robbins	Moore	\$1,567.06	47	67	\$749.85	81	75	\$390.26	46	41
Aberdeen	Moore	\$1,545.04	48	46	\$915.00	41	37	\$375.87	54	51
Cape Carteret	Carteret	\$1,489.04	49	50	\$925.13	39	34	\$357.78	57	70

AVERAGE BURDEN — SECOND AND THIRD QUARTILES

Clyde	Haywood	\$1,484.74	50	68	\$783.43	68	68	\$424.14	28	28
Benson	Johnston	\$1,484.12	51	75	\$780.07	72	70	\$306.93	109	88
Creedmoor	Granville	\$1,470.34	52	66	\$833.47	58	63	\$331.60	73	93
Mount Pleasant	Cabarrus	\$1,464.19	53	74	\$844.52	54	69	\$302.79	121	131
Laurel Park	Henderson	\$1,461.37	54	55	\$879.75	47	43	\$405.02	35	32
Newport	Carteret	\$1,458.81	55	52	\$834.85	57	47	\$330.95	74	120
Maiden	Catawba	\$1,458.67	56	35	\$801.42	62	67	\$370.69	55	45
Columbus	Polk	\$1,453.56	57	54	\$884.69	46	52	\$337.53	68	101
Wallace	Duplin	\$1,438.41	58	53	\$741.96	84	82	\$328.03	77	85
Andrews	Cherokee	\$1,437.53	59	92	\$684.64	110	158	\$451.39	16	13
Swansboro	Onslow	\$1,426.26	60	34	\$633.82	132	140	\$316.28	101	108
Oakboro	Stanly	\$1,423.48	61	61	\$872.10	48	49	\$378.07	52	102
Pinebluff	Moore	\$1,415.46	62	63	\$739.40	85	78	\$375.97	53	49
Louisburg	Franklin	\$1,411.77	63	51	\$798.85	64	61	\$267.76	151	162
Burgaw	Pender	\$1,410.54	64	69	\$796.61	65	65	\$340.83	66	62
Mocksville	Davie	\$1,398.96	65	45	\$844.83	53	51	\$319.47	98	18
Whispering Pines	Moore	\$1,395.10	66	73	\$901.16	42	45	\$387.80	47	52
Kenly	Johnston	\$1,393.71	67	58	\$855.86	51	53	\$321.21	92	91
Stanley	Gaston	\$1,390.40	68	60	\$900.04	43	40	\$266.46	152	116
Murfreesboro	Hertford	\$1,389.95	69	62	\$768.14	76	73	\$322.77	89	94
Spruce Pine	Mitchell	\$1,389.79	70	65	\$743.36	83	80	\$402.85	38	42
Cramerton	Gaston	\$1,388.78	71	59	\$942.55	37	32	\$280.66	147	130
Burnsville	Yancey	\$1,388.60	72	79	\$860.45	50	48	\$381.79	49	48
Beulaville	Duplin	\$1,386.71	73	71	\$713.31	96	93	\$327.74	78	79
Carthage	Moore	\$1,386.16	74	72	\$813.59	60	55	\$390.41	45	55
Ahoskie	Hertford	\$1,385.09	75	70	\$782.64	70	74	\$326.91	79	95
Rose Hill	Duplin	\$1,352.80	76	80	\$689.59	107	109	\$326.84	80	54
Mayodan	Rockingham	\$1,352.18	77	84	\$782.08	71	66	\$307.89	108	136
Lillington	Harnett	\$1,350.27	78	114	\$726.48	87	87	\$400.06	40	142
Jefferson	Ashe	\$1,345.99	79	76	\$782.94	69	77	\$416.85	30	37
Farmville	Pitt	\$1,338.05	80	103	\$724.65	88	126	\$342.11	64	71
Nashville	Nash	\$1,333.82	81	82	\$717.17	91	85	\$320.43	96	100
Richlands	Onslow	\$1,324.72	82	85	\$485.81	176	179	\$363.40	56	60
Dobson	Surry	\$1,319.90	83	81	\$665.62	119	123	\$426.09	25	17
Waxhaw	Union	\$1,319.13	84	111	\$799.04	63	111	\$263.98	161	167
Spring Hope	Nash	\$1,313.82	85	77	\$794.39	66	62	\$308.85	106	84
Long View	Catawba	\$1,311.48	86	83	\$667.42	118	104	\$390.88	44	44
Haw River	Alamance	\$1,307.88	87	98	\$648.14	125	107	\$323.75	87	86
Franklinton	Franklin	\$1,294.51	88	100	\$767.45	77	89	\$245.65	173	179
Bryson City	Swain	\$1,293.09	89	90	\$493.41	174	169	\$378.31	51	46
Broadway	Lee	\$1,292.20	90	64	\$772.06	74	57	\$341.29	65	53
Tabor City	Columbus	\$1,291.80	91	101	\$661.74	122	113	\$295.84	131	126
Robersonville	Martin	\$1,290.93	92	87	\$746.05	82	79	\$285.29	142	143
Sparta	Alleghany	\$1,288.56	93	96	\$661.84	121	130	\$381.49	50	47
Norlina	Warren	\$1,286.83	94	86	\$793.90	67	71	\$281.80	145	97
Warsaw	Duplin	\$1,280.63	95	89	\$673.15	114	105	\$324.82	85	81
Lake Waccamaw	Columbus	\$1,277.35	96	104	\$693.47	104	110	\$302.21	124	121
Roseboro	Sampson	\$1,272.69	97	105	\$618.56	144	117	\$346.20	61	90
Spencer	Rowan	\$1,270.32	98	88	\$771.59	75	76	\$303.67	118	64
Gibsonville	Guilford ^a	\$1,263.67	99	78	\$805.46	61	46	\$287.39	140	115
Ayden	Pitt	\$1,263.55	100	137	\$614.95	146	160	\$356.05	58	80
Rural Hall	Forsyth	\$1,262.58	101	95	\$847.93	52	54	\$282.96	144	107
Randleman	Randolph	\$1,261.75	102	94	\$683.37	111	100	\$321.43	91	117
Hertford	Perquimans	\$1,252.39	103	93	\$642.56	127	134	\$306.69	110	66
Dallas	Gaston	\$1,251.44	104	110	\$715.63	93	84	\$302.07	125	149
Weldon	Halifax	\$1,251.23	105	56	\$751.92	80	35	\$304.26	117	139
Chadbourn	Columbus	\$1,251.03	106	116	\$621.11	141	144	\$298.55	127	135
Lowell	Gaston	\$1,245.02	107	91	\$837.24	55	59	\$237.14	178	137

MUNICIPALITY	COUNTY	LOCAL	2005	2004	PROPERTY	2005	2004	SALES	2005	2004
		REVENUES			TAX BURDEN			TAX BURDEN		
		PER CAPITA	RANK	RANK	PER CAPITA	RANK	RANK	PER CAPITA	RANK	RANK
Rutherfordton	Rutherford	\$1,229.56	108	99	\$698.26	102	92	\$328.10	76	74
Bethel	Pitt	\$1,223.60	109	133	\$617.15	145	164	\$337.48	69	75
Coats	Harnett	\$1,221.35	110	119	\$630.01	133	119	\$286.25	141	156
Woodfin	Buncombe	\$1,217.26	111	108	\$699.46	100	86	\$288.20	138	113
Princeton	Johnston	\$1,216.18	112	109	\$715.17	94	90	\$269.17	149	153
Grifton	Pitt	\$1,214.63	113	143	\$619.35	143	159	\$328.23	75	83
East Spencer	Rowan	\$1,201.95	114	102	\$722.55	89	96	\$306.52	111	104
Four Oaks	Johnston	\$1,198.34	115	112	\$680.57	112	103	\$257.50	166	164
Plymouth	Washington	\$1,196.20	116	115	\$626.57	137	138	\$266.32	153	118
Pembroke	Robeson	\$1,195.00	117	125	\$458.50	186	172	\$316.18	102	56
Valdese	Burke	\$1,190.81	118	107	\$628.58	134	124	\$244.44	176	172
Pine Level	Johnston	\$1,183.29	119	117	\$686.50	109	101	\$261.31	164	161
Kenansville	Duplin	\$1,180.96	120	123	\$619.72	142	137	\$324.58	86	89
Red Springs	Robeson	\$1,179.74	121	121	\$519.44	169	162	\$335.97	70	58
Biscoe	Montgomery	\$1,178.35	122	120	\$737.62	86	97	\$302.79	122	78
Pinetops	Edgecombe	\$1,177.52	123	135	\$585.61	153	150	\$316.53	100	147
Elm City	Wilson	\$1,175.85	124	106	\$699.36	101	95	\$265.71	154	146
Ramseur	Randolph	\$1,172.12	125	128	\$689.46	108	91	\$325.34	84	132
Taylorsville	Alexander	\$1,170.55	126	122	\$573.13	158	141	\$352.10	59	67
Jonesville	Yadkin	\$1,170.25	127	126	\$716.55	92	94	\$303.38	119	150
Mount Gilead	Montgomery	\$1,169.13	128	151	\$702.02	99	129	\$303.20	120	129
Stanfield	Stanly	\$1,152.10	129	132	\$708.32	97	88	\$318.69	99	111
Erwin	Harnett	\$1,151.96	130	139	\$571.67	160	146	\$267.76	150	163
Mars Hill	Madison	\$1,151.55	131	169	\$755.17	79	149	\$265.47	156	158
Trent Woods	Craven	\$1,146.09	132	152	\$636.39	130	128	\$320.70	95	160
Norwood	Stanly	\$1,143.98	133	162	\$692.56	105	121	\$322.20	90	155
Mount Olive	Wayne	\$1,140.90	134	130	\$603.45	150	145	\$299.09	126	138
Granite Quarry	Rowan	\$1,140.47	135	142	\$714.25	95	102	\$305.11	113	103
La Grange	Lenoir	\$1,131.85	136	131	\$624.27	138	127	\$256.39	167	168
Spindale	Rutherford	\$1,131.10	137	134	\$668.48	115	114	\$305.08	115	96
Angier	Harnett	\$1,129.27	138	129	\$606.75	147	136	\$264.82	160	165
Marshville	Union	\$1,125.35	139	160	\$668.05	116	142	\$236.12	179	175
China Grove	Rowan	\$1,125.05	140	127	\$695.40	103	98	\$295.04	132	105
Garysburg	Northampton	\$1,122.06	141	140	\$627.66	135	132	\$261.15	165	169
Rowland	Robeson	\$1,121.46	142	136	\$493.51	173	171	\$325.91	81	63
Landis	Rowan	\$1,119.81	143	138	\$652.82	123	118	\$304.72	116	98
Fair Bluff	Columbus	\$1,114.71	144	159	\$576.03	157	157	\$296.72	129	124
Enfield	Halifax	\$1,108.91	145	146	\$606.36	149	135	\$242.23	177	183
Raeford	Hoke	\$1,105.40	146	97	\$585.46	154	112	\$289.18	137	76
Liberty	Randolph	\$1,104.55	147	144	\$635.55	131	125	\$323.20	88	92
Denton	Davidson	\$1,101.38	148	113	\$651.76	124	106	\$298.46	128	114
Locust	Stanly	\$1,099.50	149	153	\$637.51	129	120	\$302.46	123	110
Maxton	Robeson	\$1,095.03	150	148	\$497.08	171	175	\$340.29	67	35

LOW BURDEN — LOWER QUARTILE

Granite Falls	Caldwell	\$1,094.92	151	141	\$581.58	155	147	\$287.49	139	127
Ranlo	Gaston	\$1,089.54	152	118	\$720.66	90	81	\$208.19	187	157
Scotland Neck	Halifax	\$1,087.75	153	150	\$627.50	136	131	\$244.49	175	182
Boonville	Yadkin	\$1,086.53	154	149	\$667.66	117	116	\$280.04	148	152
Walkertown	Forsyth	\$1,079.73	155	163	\$690.13	106	108	\$229.56	180	174
Fremont	Wayne	\$1,077.15	156	147	\$571.43	161	170	\$252.67	169	173
Windsor	Bertie	\$1,070.92	157	145	\$470.10	182	180	\$285.01	143	159
Hudson	Caldwell	\$1,070.15	158	154	\$572.43	159	148	\$292.58	134	128
Troy	Montgomery	\$1,059.08	159	170	\$641.98	128	152	\$308.00	107	119
Rockwell	Rowan	\$1,054.87	160	158	\$647.67	126	122	\$305.10	114	99
Fairmont	Robeson	\$1,042.26	161	157	\$473.18	181	176	\$332.60	72	59
Walnut Cove	Stokes	\$1,038.92	162	155	\$606.47	148	133	\$265.39	157	154
River Bend	Craven	\$1,037.60	163	167	\$539.23	164	167	\$263.34	162	151
St. Pauls	Robeson	\$1,035.26	164	156	\$505.19	170	163	\$332.81	71	57
Badin	Stanly	\$1,033.52	165	172	\$588.51	152	139	\$320.74	94	176
Holly Ridge	Onslow	\$1,033.23	166	124	\$420.78	192	174	\$325.76	82	50
Yadkinville	Yadkin	\$1,032.89	167	164	\$662.71	120	115	\$281.41	146	148
Flat Rock	Henderson	\$1,031.99	168	161	\$489.40	175	177	\$397.75	41	33
Snow Hill	Greene	\$1,022.37	169	168	\$496.47	172	166	\$244.66	174	181

MUNICIPALITY	COUNTY	LOCAL REVENUES			PROPERTY TAX BURDEN			SALES TAX BURDEN		
		PER CAPITA	2005 RANK	2004 RANK	PER CAPITA	2005 RANK	2004 RANK	PER CAPITA	2005 RANK	2004 RANK
Oak Ridge	Guilford	\$1,019.45	170	181	\$676.74	113	155	\$183.70	191	191
Lake Park	Union	\$1,018.95	171	174	\$622.19	139	151	\$226.38	182	189
Drexel	Burke	\$1,003.35	172	165	\$529.45	167	161	\$247.32	172	170
Midland	Cabarrus	\$978.06	173	178	\$621.60	140	153	\$218.68	184	190
Brunswick	Columbus	\$967.02	174	177	\$467.21	185	183	\$296.06	130	123
Hildebran	Burke	\$949.76	175	173	\$482.03	178	181	\$252.76	168	177
Wingate	Union	\$940.55	176	171	\$554.36	163	165	\$194.10	190	187
Wilson's Mills	Johnston	\$929.24	177	175	\$556.12	162	154	\$210.55	185	186
Glen Alpine	Burke	\$922.33	178	166	\$481.06	179	178	\$226.81	181	144
Sharpsburg	Nash ^a	\$921.10	179	184	\$537.13	166	168	\$265.05	158	166
Boiling Springs	Cleveland	\$919.34	180	182	\$528.47	168	173	\$209.80	186	188
Tobaccoville	Forsyth	\$918.50	181	176	\$592.38	151	143	\$199.87	189	185
Wentworth	Rockingham	\$907.28	182	179	\$422.42	191	187	\$305.91	112	141
Stokesdale	Guilford	\$902.18	183	185	\$576.05	156	155	\$180.88	192	191
Marvin	Union	\$880.54	184	189	\$539.19	165	182	\$172.02	193	198
Franklinville	Randolph	\$877.55	185	183	\$438.31	188	185	\$312.30	103	125
Rutherford College	Burke	\$873.71	186	180	\$435.97	189	186	\$249.60	170	171
Wesley Chapel	Union	\$817.70	187	194	\$474.88	180	191	\$161.36	198	197
Polkton	Anson	\$814.30	188	193	\$450.13	187	188	\$223.23	183	180
Connelly Springs	Burke	\$810.84	189	188	\$374.00	195	195	\$248.01	171	178
Yanceyville	Caswell	\$810.83	190	187	\$423.42	190	192	\$201.70	188	184
Mineral Springs	Union	\$804.32	191	195	\$482.28	177	189	\$164.02	195	195
Red Oak	Nash	\$802.03	192	191	\$414.22	193	194	\$321.19	93	106
Hemby Bridge	Union	\$784.58	193	196	\$469.96	183	190	\$162.34	196	196
Gamewell	Caldwell	\$770.53	194	192	\$343.36	198	198	\$294.66	133	134
Fairview	Union	\$768.78	195	197	\$467.40	184	193	\$157.03	199	194
Cajah's Mountain	Caldwell	\$764.26	196	190	\$343.36	198	198	\$290.07	136	82
Wallburg	Davidson	\$746.17	197	199	\$395.92	194	196	\$262.63	163	193
Belwood	Cleveland	\$693.80	198	198	\$370.74	197	197	\$168.48	194	199
Greenlevel	Alamance	\$618.48	199	186	\$371.26	196	184	\$162.21	197	112
Princeville ^c	Edgecombe	—	—	—	—	—	—	—	—	—

MUNICIPALITIES WITH POPULATIONS UNDER 1,000 (228 MUNICIPALITIES RANKED)

HIGH BURDEN — UPPER QUARTILE

Bald Head Island	Brunswick	\$25,470.75	1	1	\$18,613.72	1	1	\$416.45	28	27
Indian Beach	Carteret	\$10,619.56	2	2	\$5,326.20	3	2	\$3,526.38	1	1
Duck	Dare	\$9,322.58	3	3	\$3,962.99	7	7	\$1,701.11	2	2
Beech Mountain	Watauga	\$8,587.49	4	4	\$6,481.41	2	3	\$464.81	16	13
Ocean Isle Beach	Brunswick	\$7,681.22	5	5	\$4,073.52	6	5	\$448.91	17	45
Sugar Mountain	Avery	\$7,070.08	6	6	\$4,241.27	5	6	\$520.47	9	9
Seven Devils	Watauga	\$6,151.20	7	7	\$4,519.14	4	4	\$489.40	14	12
Topsail Beach	Pender	\$5,332.79	8	10	\$2,897.20	8	8	\$876.67	4	69
Highlands	Macon	\$4,621.37	9	9	\$2,518.45	9	9	\$926.96	3	3
Holden Beach	Brunswick	\$4,571.07	10	8	\$2,263.29	10	10	\$429.83	21	18
North Topsail Beach	Onslow	\$3,564.39	11	11	\$1,838.29	11	12	\$317.86	91	64
White Lake	Bladen	\$3,091.65	12	13	\$1,426.54	14	15	\$549.69	6	5
Caswell Beach	Brunswick	\$2,881.84	13	12	\$1,774.72	12	11	\$425.53	25	24
Santeetlah	Graham	\$2,736.82	14	14	\$1,602.47	13	13	\$527.50	8	6
Montreat	Buncombe	\$2,290.81	15	16	\$1,422.81	15	14	\$576.31	5	4
Dublin	Bladen	\$2,282.69	16	15	\$755.08	52	52	\$292.60	124	126
Linden	Cumberland	\$2,264.01	17	124	\$563.07	142	131	\$310.86	96	97
Banner Elk	Avery	\$2,144.29	18	18	\$1,208.88	16	17	\$534.34	7	15
Seven Springs	Wayne	\$2,066.90	19	40	\$596.56	125	111	\$297.04	115	131
Clarkton	Bladen	\$2,035.40	20	17	\$739.37	58	25	\$306.92	99	114
Belville	Brunswick	\$1,996.79	21	21	\$1,116.04	18	18	\$417.73	27	48
Saluda	Polk	\$1,846.00	22	19	\$1,169.67	17	16	\$340.35	65	61
Newland	Avery	\$1,794.28	23	23	\$1,030.15	20	19	\$517.03	11	8
Warrenton	Warren	\$1,783.20	24	24	\$1,034.53	19	24	\$311.62	95	109
Tar Heel	Bladen	\$1,780.69	25	22	\$677.39	89	75	\$264.22	157	176
Elk Park	Avery	\$1,682.58	26	36	\$844.65	35	34	\$518.75	10	7
Bethania	Forsyth	\$1,649.03	27	20	\$731.98	63	51	\$248.29	175	157
Bakersville	Mitchell	\$1,610.22	28	25	\$856.89	33	30	\$349.31	50	54
Dillsboro	Jackson	\$1,589.08	29	32	\$954.69	22	27	\$438.52	18	32

MUNICIPALITY	COUNTY	LOCAL REVENUES PER CAPITA		PROPERTY TAX BURDEN PER CAPITA		SALES TAX BURDEN PER CAPITA		2005 RANK		2004 RANK	
		2005 RANK	2004 RANK	2005 RANK	2004 RANK	2005 RANK	2004 RANK	2005 RANK	2004 RANK		
Walnut Creek	Wayne	\$1,588.27	30	28	\$958.51	21	20	\$467.10	15	14	
Atkinson	Pender	\$1,586.04	31	27	\$923.86	25	22	\$347.62	54	51	
Sandy Creek	Brunswick	\$1,582.92	32	29	\$934.14	23	23	\$431.10	19	21	
East Arcadia	Bladen	\$1,580.96	33	33	\$539.22	156	157	\$198.39	205	197	
Catawba	Catawba	\$1,568.82	34	26	\$922.56	26	21	\$404.53	33	26	
Northwest	Brunswick	\$1,559.04	35	31	\$908.69	28	28	\$427.29	23	23	
Bunn	Franklin	\$1,528.08	36	37	\$839.86	37	45	\$269.86	152	166	
Stoneville	Rockingham	\$1,521.62	37	30	\$903.22	29	26	\$310.38	97	120	
Varnamtown	Brunswick	\$1,509.57	38	35	\$870.35	31	32	\$428.01	22	22	
Severn	Northampton	\$1,506.82	39	39	\$933.00	24	29	\$281.85	142	117	
Bolivia	Brunswick	\$1,500.86	40	34	\$858.99	32	33	\$430.71	20	19	
Crossnore	Avery	\$1,461.00	41	43	\$773.52	46	42	\$508.86	13	10	
Bridgeton	Craven	\$1,458.33	42	38	\$841.86	36	35	\$416.17	30	16	
Foxfire Village	Moore	\$1,444.34	43	42	\$912.19	27	31	\$387.34	43	34	
Grandfather Village	Avery	\$1,410.70	44	51	\$720.18	67	61	\$512.35	12	11	
Robbinsville	Graham	\$1,407.12	45	48	\$795.66	39	40	\$289.95	125	128	
Brookford	Catawba	\$1,403.44	46	41	\$666.95	95	76	\$406.66	31	30	
Pink Hill	Lenoir	\$1,402.92	47	52	\$748.37	54	54	\$296.72	116	132	
Oriental	Pamlico	\$1,373.11	48	69	\$884.47	30	36	\$276.34	149	147	
Faison	Duplin	\$1,357.45	49	46	\$772.54	48	46	\$326.79	79	79	
Cameron	Moore	\$1,348.95	50	47	\$751.81	53	44	\$393.34	38	31	
Vass	Moore	\$1,337.45	51	45	\$789.07	41	37	\$392.76	39	37	
Love Valley	Iredell	\$1,326.95	52	63	\$774.00	45	50	\$404.68	32	63	
Cofield	Hertford	\$1,317.85	53	70	\$740.87	56	49	\$309.47	98	121	
Rosman	Transylvania	\$1,317.77	54	44	\$747.88	55	43	\$276.96	146	118	
Misenheimer	Stanly	\$1,315.48	55	130	\$461.95	190	187	\$323.01	86	83	

AVERAGE BURDEN — SECOND AND THIRD QUANTILES

Old Fort	McDowell	\$1,305.17	56	62	\$682.36	85	67	\$392.70	40	33
Seagrove	Randolph	\$1,291.50	57	60	\$707.92	71	48	\$344.36	60	67
Pantego	Beaufort	\$1,289.70	58	58	\$685.10	81	81	\$395.97	37	38
Chocowinity	Beaufort	\$1,289.40	59	53	\$734.10	62	65	\$399.40	34	35
Taylortown	Moore	\$1,287.21	60	55	\$765.67	49	38	\$391.18	41	39
McAdenville	Gaston	\$1,286.07	61	152	\$836.09	38	127	\$306.75	101	103
Rich Square	Northampton	\$1,275.63	62	64	\$782.17	43	56	\$261.89	161	146
Bath	Beaufort	\$1,274.53	63	65	\$730.40	64	53	\$390.95	42	40
Jamesville	Martin	\$1,270.66	64	57	\$779.52	44	41	\$293.88	122	107
Aurora	Beaufort	\$1,264.28	65	74	\$679.15	86	90	\$398.57	35	36
Marshall	Madison	\$1,260.35	66	123	\$794.56	40	71	\$284.04	138	133
Conway	Northampton	\$1,247.72	67	72	\$761.05	50	62	\$261.01	166	150
Fountain	Pitt	\$1,237.27	68	110	\$654.46	103	139	\$338.97	69	56
Cleveland	Rowan	\$1,230.55	69	73	\$788.62	42	39	\$303.59	108	100
Chimney Rock	Rutherford	\$1,222.22	70	61	\$583.82	134	115	\$306.21	103	90
Star	Montgomery	\$1,221.87	71	59	\$755.36	51	60	\$304.24	105	20
Wagram	Scotland	\$1,221.58	72	83	\$735.31	60	77	\$298.31	112	154
Lilesville	Anson	\$1,217.56	73	97	\$734.19	61	72	\$269.47	153	152
Cedar Point	Carteret	\$1,214.28	74	79	\$694.54	77	58	\$276.37	148	177
Macclesfield	Edgecombe	\$1,213.11	75	82	\$608.80	118	119	\$287.69	128	134
Macon	Warren	\$1,210.04	76	80	\$664.81	97	89	\$314.41	92	106
Aulander	Bertie	\$1,209.74	77	66	\$657.16	101	95	\$285.54	133	139
Goldston	Chatham	\$1,205.53	78	76	\$703.56	75	70	\$350.56	48	53
Como	Hertford	\$1,202.02	79	50	\$628.38	108	110	\$261.78	162	167
Columbia	Tyrrell	\$1,201.59	80	49	\$739.68	57	47	\$236.24	185	186
Minnesott Beach	Pamlico	\$1,201.38	81	107	\$847.65	34	59	\$242.49	179	182
Eureka	Wayne	\$1,198.69	82	119	\$568.43	139	137	\$276.50	147	143
Gaston	Northampton	\$1,196.59	83	78	\$672.39	92	87	\$285.26	135	144
Gibson	Scotland	\$1,195.82	84	86	\$722.20	65	74	\$261.21	165	172
Harmony	Iredell	\$1,193.91	85	126	\$510.99	170	167	\$420.17	26	25
Middlesex	Nash	\$1,192.67	86	77	\$707.05	72	66	\$324.66	83	94
Faith	Rowan	\$1,191.92	87	67	\$736.36	59	55	\$304.96	104	93
Calypso	Duplin	\$1,190.79	88	75	\$553.89	151	145	\$336.79	75	59
Stedman	Cumberland	\$1,190.62	89	94	\$646.94	105	102	\$341.90	62	47
Colerain	Bertie	\$1,189.26	90	84	\$624.41	113	116	\$284.73	136	148
Micro	Johnston	\$1,184.46	91	81	\$669.82	93	80	\$256.55	171	159

MUNICIPALITY	COUNTY	LOCAL	2005	2004	PROPERTY	2005	2004	SALES	2005	2004
		REVENUES			TAX BURDEN			PER CAPITA		
		PER CAPITA	RANK	RANK	PER CAPITA	RANK	RANK	PER CAPITA	RANK	RANK
Garland	Sampson	\$1,182.63	92	89	\$527.27	164	142	\$349.39	49	85
Candor	Montgomery	\$1,182.51	93	104	\$772.66	47	73	\$302.95	109	99
Washington Park	Beaufort	\$1,174.92	94	87	\$684.48	82	82	\$397.11	36	29
Winton ^d	Hertford	\$1,174.57	95	—	\$636.48	107	—	\$285.67	132	—
Jackson	Northampton	\$1,166.57	96	88	\$683.50	83	86	\$260.07	167	164
Woodland	Northampton	\$1,166.24	97	90	\$661.90	99	94	\$263.03	158	163
Winfall	Perquimans	\$1,161.03	98	71	\$597.84	124	118	\$293.65	123	55
Godwin	Cumberland	\$1,154.08	99	118	\$536.81	159	155	\$342.74	61	77
Cooleemee	Davie	\$1,150.68	100	93	\$607.08	121	113	\$318.65	90	92
Pikeville	Wayne	\$1,150.47	101	106	\$604.81	123	114	\$289.15	126	127
Littleton	Halifax	\$1,148.92	102	91	\$712.14	69	63	\$284.29	137	155
Spencer Mountain	Gaston	\$1,148.49	103	127	\$710.86	70	99	\$303.81	107	115
Roper	Washington	\$1,147.61	104	68	\$561.35	144	140	\$286.00	131	122
Simpson	Pitt	\$1,146.11	105	133	\$595.74	126	161	\$338.62	72	52
Seaboard	Northampton	\$1,144.87	106	98	\$666.17	96	97	\$261.71	163	162
Sims	Wilson	\$1,143.28	107	109	\$637.12	106	101	\$244.08	176	183
Harrellsville	Hertford	\$1,141.84	108	99	\$664.31	98	84	\$279.46	144	168
Grimesland	Pitt	\$1,140.34	109	140	\$552.20	152	175	\$340.11	66	50
Lansing	Ashe	\$1,140.31	110	102	\$587.75	130	120	\$416.33	29	28
Falcon	Cumberland	\$1,139.01	111	121	\$509.98	172	169	\$347.06	56	75
Newton Grove	Sampson	\$1,137.95	112	100	\$608.70	119	104	\$347.48	55	87
Alamance	Alamance	\$1,135.82	113	108	\$703.79	74	68	\$326.49	80	104
Hayesville	Clay	\$1,135.67	114	105	\$678.93	87	79	\$277.71	145	140
Magnolia	Duplin	\$1,135.52	115	54	\$531.14	163	152	\$325.28	82	81
Vanceboro	Craven	\$1,135.02	116	111	\$566.60	141	138	\$288.19	127	112
Bailey	Nash	\$1,134.84	117	101	\$656.85	102	96	\$321.78	88	96
Ronda	Wilkes	\$1,131.37	118	103	\$545.66	153	141	\$425.98	24	17
Salemburg	Sampson	\$1,129.50	119	116	\$507.90	174	158	\$352.81	47	86
Black Creek	Wilson	\$1,126.21	120	112	\$626.69	110	106	\$257.97	168	175
Stantonsburg	Wilson	\$1,124.30	121	96	\$625.94	111	100	\$241.34	180	184
Parmele ^d	Martin	\$1,116.50	122	—	\$706.02	73	—	\$257.38	170	—
Oak City	Martin	\$1,113.97	123	92	\$682.65	84	69	\$261.66	164	141
Forest Hills	Jackson	\$1,104.55	124	128	\$657.34	100	122	\$280.14	143	142
High Shoals	Gaston	\$1,097.25	125	85	\$716.38	68	57	\$206.88	202	135
Bostic	Rutherford	\$1,097.07	126	95	\$696.13	76	64	\$231.29	190	169
Hamilton	Martin	\$1,096.35	127	113	\$667.29	94	85	\$249.07	174	156
Speed	Edgecombe	\$1,095.30	128	136	\$585.06	133	148	\$293.93	121	123
Leggett	Edgecombe	\$1,095.13	129	148	\$593.10	128	147	\$295.39	120	137
Everetts	Martin	\$1,094.31	130	114	\$677.56	88	83	\$257.57	169	158
Ellerbe	Richmond	\$1,093.51	131	138	\$562.68	143	162	\$338.44	73	60
Falkland	Pitt	\$1,091.86	132	157	\$555.65	149	181	\$341.35	64	57
Lucama	Wilson	\$1,088.74	133	125	\$624.59	112	105	\$243.58	177	188
East Bend	Yadkin	\$1,086.48	134	141	\$721.82	66	93	\$282.16	141	129
Richfield	Stanly	\$1,084.06	135	129	\$589.16	129	126	\$339.77	67	44
Bear Grass	Martin	\$1,083.98	136	115	\$677.19	90	88	\$252.31	172	149
Wade	Cumberland	\$1,075.76	137	147	\$538.54	157	151	\$346.43	57	78
Watha	Pender	\$1,075.72	138	135	\$570.16	138	129	\$345.03	59	65
New London	Stanly	\$1,074.24	139	132	\$611.61	117	109	\$322.43	87	89
St. Helena	Pender	\$1,073.45	140	131	\$578.46	136	123	\$341.60	63	71
Creswell	Washington	\$1,067.13	141	117	\$586.46	132	124	\$267.25	156	66
Halifax	Halifax	\$1,066.12	142	120	\$594.53	127	103	\$237.27	184	187
Hot Springs	Madison	\$1,053.18	143	178	\$675.18	91	166	\$272.13	150	116
Bolton	Columbus	\$1,052.53	144	145	\$536.61	160	163	\$297.39	113	110
Stovall	Granville	\$1,048.96	145	134	\$515.04	167	153	\$339.09	68	73
Bayboro	Pamlico	\$1,044.75	146	166	\$689.75	80	108	\$209.83	200	199
Webster	Jackson	\$1,043.78	147	150	\$623.07	115	132	\$250.06	173	173
Autryville	Sampson	\$1,040.08	148	156	\$533.26	162	146	\$348.47	53	84
Teachey	Duplin	\$1,034.66	149	122	\$554.52	150	125	\$301.19	110	62
Stem	Granville	\$1,034.43	150	139	\$560.47	145	134	\$338.79	71	72
Peletier	Carteret	\$1,033.12	151	146	\$623.32	114	92	\$243.13	178	196
Lasker	Northampton	\$1,031.18	152	144	\$560.45	146	144	\$262.72	160	161
Vandemere	Pamlico	\$1,026.66	153	155	\$693.34	79	112	\$205.12	203	200
Sedalia	Guilford	\$1,025.14	154	163	\$693.66	78	98	\$210.01	199	205
Conetoe	Edgecombe	\$1,020.43	155	159	\$513.44	169	174	\$297.17	114	124

MUNICIPALITY	COUNTY	LOCAL REVENUES			PROPERTY TAX BURDEN			SALES TAX BURDEN		
		PER CAPITA	2005 RANK	2004 RANK	PER CAPITA	2005 RANK	2004 RANK	PER CAPITA	2005 RANK	2004 RANK
Bogue	Carteret	\$1,020.42	156	149	\$622.74	116	91	\$240.26	181	195
Rhodhiss	Burke	\$1,003.89	157	151	\$557.23	147	136	\$238.31	183	181
Roxobel	Bertie	\$999.08	158	142	\$514.11	168	170	\$283.32	139	138
Hassell	Martin	\$985.67	159	154	\$604.88	122	117	\$224.42	192	178
Dobbins Heights	Richmond	\$985.29	160	176	\$482.29	183	191	\$359.46	46	58
Powellsville	Bertie	\$979.41	161	153	\$464.48	188	182	\$285.31	134	136
Sandyfield	Columbus	\$976.10	162	168	\$490.70	180	179	\$296.47	118	113
Lewiston Woodville ^d	Bertie	\$974.67	163	—	\$524.42	165	—	\$286.79	129	—
Castalia	Nash	\$968.38	164	137	\$471.96	184	185	\$321.49	89	80
Cerro Gordo	Columbus	\$965.95	165	170	\$461.58	191	190	\$296.48	117	111
Ruth	Rutherford	\$965.15	166	158	\$568.04	140	130	\$262.74	159	145

LOW BURDEN — LOWER QUARTILE

Dover	Craven	\$963.50	167	161	\$459.40	192	183	\$234.51	188	179
Grover	Cleveland	\$953.24	168	185	\$541.04	155	172	\$207.12	201	191
Hobgood	Halifax	\$951.94	169	171	\$537.77	158	143	\$217.76	195	198
Red Cross	Stanly	\$947.76	170	181	\$518.40	166	156	\$313.58	94	165
Stonewall	Pamlico	\$946.16	171	183	\$650.30	104	128	\$196.74	206	204
Parkton	Robeson	\$943.89	172	182	\$407.82	206	197	\$304.19	106	82
Trenton	Jones	\$939.47	173	165	\$627.52	109	107	\$232.26	189	174
East Laurinburg	Scotland	\$938.31	174	174	\$542.35	154	171	\$194.08	207	208
Turkey	Sampson	\$931.70	175	180	\$430.17	197	192	\$348.48	52	102
Danbury	Stokes	\$925.63	176	175	\$557.16	148	133	\$239.07	182	171
Ansonville	Anson	\$924.75	177	188	\$497.05	177	178	\$269.38	154	151
Lumber Bridge	Robeson	\$924.45	178	193	\$407.79	207	205	\$306.86	100	43
Askeville	Bertie	\$921.49	179	162	\$483.42	182	176	\$286.08	130	130
Harrells	Sampson	\$918.60	180	179	\$409.99	205	194	\$348.90	51	88
Walstonburg	Greene	\$918.60	181	169	\$471.72	185	173	\$223.79	193	194
Cedar Rock	Caldwell	\$916.08	182	172	\$491.74	179	168	\$295.87	119	108
Milton ^d	Caswell	\$915.05	183	—	\$507.20	175	—	\$235.50	187	—
Pollocksville	Jones	\$913.08	184	160	\$580.17	135	121	\$218.70	194	185
Ellenboro	Rutherford	\$912.21	185	164	\$501.96	176	164	\$228.80	191	170
Hoffman	Richmond	\$910.00	186	177	\$438.50	195	200	\$336.89	74	46
Kelford	Bertie	\$908.44	187	167	\$466.14	186	177	\$282.52	140	190
Peachland	Anson	\$907.25	188	198	\$493.32	178	188	\$269.95	151	153
Middleburg	Vance	\$903.40	189	173	\$508.48	173	159	\$235.79	186	180
Norman	Richmond	\$900.69	190	190	\$400.25	208	209	\$375.68	44	49
McFarlan	Anson	\$893.56	191	199	\$490.60	181	186	\$268.88	155	160
Grantsboro	Pamlico	\$892.09	192	197	\$607.42	120	150	\$183.28	209	209
Alliance	Pamlico	\$888.59	193	196	\$587.42	131	160	\$176.94	212	211
Whitsett	Guilford	\$875.95	194	186	\$576.05	137	135	\$180.88	211	206
Boardman	Columbus	\$873.65	195	189	\$412.62	203	204	\$298.73	111	105
Hookerton	Greene	\$867.97	196	184	\$436.55	196	184	\$214.07	197	202
Centerville	Franklin	\$863.49	197	187	\$510.27	171	165	\$174.38	215	213
Proctorville	Robeson	\$836.73	198	205	\$340.10	217	214	\$369.10	45	70
Ossipee	Alamance	\$833.90	199	204	\$392.14	210	203	\$329.91	78	119
Maysville	Jones	\$830.86	200	191	\$534.85	161	149	\$200.42	204	193
Lawndale	Cleveland	\$821.77	201	194	\$457.75	193	189	\$186.21	208	201
Staley	Randolph	\$819.85	202	195	\$410.31	204	198	\$314.06	93	91
Momeyer	Nash	\$817.87	203	202	\$429.28	198	195	\$325.38	81	98
Cove City	Craven	\$811.13	204	201	\$413.26	202	201	\$211.95	198	189
Kingstown	Cleveland	\$805.49	205	208	\$464.93	187	193	\$181.99	210	203
Kittrell	Vance	\$804.63	206	200	\$463.34	189	180	\$214.50	196	192
Dortches	Nash	\$803.93	207	203	\$414.22	201	202	\$323.40	85	95
Swepsonville	Alamance	\$796.98	208	192	\$371.26	213	207	\$323.99	84	101
Earl	Cleveland	\$788.70	209	210	\$446.04	194	196	\$176.74	213	207
Rennert ^d	Robeson	\$777.27	210	—	\$305.24	218	—	\$335.10	76	—
Raynham	Robeson	\$775.16	211	207	\$341.21	216	215	\$306.42	102	68
Marietta	Robeson	\$768.71	212	206	\$295.57	220	217	\$345.62	58	41
McDonald	Robeson	\$762.85	213	211	\$302.57	219	216	\$332.76	77	76
Orrum	Robeson	\$761.94	214	209	\$295.57	220	217	\$338.84	70	42
Lattimore	Cleveland	\$760.95	215	212	\$429.26	199	199	\$174.60	214	210
Waco	Cleveland	\$742.36	216	213	\$416.15	200	206	\$162.50	216	212
Polkville	Cleveland	\$722.19	217	214	\$391.72	211	210	\$156.21	218	215

MUNICIPALITY	COUNTY	LOCAL REVENUES PER CAPITA			PROPERTY TAX BURDEN PER CAPITA			SALES TAX BURDEN PER CAPITA		
		2005 RANK	2004 RANK	2005 RANK	2004 RANK	2005 RANK	2004 RANK	2005 RANK	2004 RANK	
Fallston	Cleveland	\$715.60	218	215	\$397.73	209	208	\$157.54	217	214
Casar	Cleveland	\$706.96	219	216	\$388.35	212	211	\$154.46	219	216
Patterson Springs	Cleveland	\$686.15	220	217	\$370.74	214	212	\$147.26	220	217
Moorestown	Cleveland	\$685.33	221	218	\$370.74	214	212	\$147.26	220	217
Arapahoe ^c	Pamlico	—	—	—	—	—	—	—	—	—
Gatesville ^b	Gates	—	—	143	—	—	154	—	—	74
Greeneville ^c	Duplin	—	—	—	—	—	—	—	—	—
Mesic ^c	Pamlico	—	—	—	—	—	—	—	—	—
Morven ^c	Anson	—	—	—	—	—	—	—	—	—
Saratoga ^c	Wilson	—	—	—	—	—	—	—	—	—
Whitakers ^b	Edgecombe	—	—	56	—	—	78	—	—	125

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 2005 AFIR by January 10, 2007.
- c) Results could not be calculated; municipality did not submit FY 2004 and FY 2005 AFIR by January 10, 2007.
- d) Results could not be calculated in part; municipality had not submitted FY 2004 AFIR by January 10, 2007.
- e) Results not available for FY 2003 and FY 2004; municipality only incorporated in June 2004.

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	16	1% Local Government Option Sales Tax
	20	1/2% Local Government Option Sales Tax (Article 40)		17	1/2% Local Government Option Sales Tax (Article 40)
	21	1/2% Local Government Option Sales Tax (Article 42)		18	1/2% Local Government Option Sales Tax (Article 42)
	21.1	1/2% Local Government Option Sales Tax (Article 44)		18.5	1/2% Local Government Option Sales Tax (Article 44)
Total Revenues	<i>The above plus:</i>		Total Revenues	<i>The above plus:</i>	
	15	Animal Tax		15	Animal Tax
	16	Deed Stamp Excise Tax		19	Privilege Licenses
	17	Real Property Transfer Tax		20	General Municipal Vehicle Tax
	18	Scrap Tire Disposal Tax		21	Vehicle Tax for Public Transportation
	22	Local Occupancy Tax		22	Other Licenses (Including CATV)
	23	Prepared Food Tax		23	Local Occupancy Tax
	24	911 Charges		24	Prepared Food Tax
	25	Gross Receipts Tax on Short Term Leased Vehicles		25	911 Charges
	26	White Goods Disposal Tax		26	Gross Receipts Tax on Short Term Vehicles Leases
	27	Privilege Licenses		71	Building Permits
	28	Other Licenses (Including CATV)		72	Inspection Fees
	81	Building Permits		73	Other Permits
	82	Register of Deeds		74	Parking Revenues
	83	Inspection Fees		75	Rents and Royalties
	84	Concealed Handgun Permits		77	Fire Protection Charges
	85	Other Permits		78	Solid Waste
	86	Parking Revenues		79	Ambulance and Rescue Squad Charges
	87	Rents and Royalties		80	Cemeteries
	89	Fire Protection Charges		81	Recreation Service Revenues
	90	Solid Waste		82	Library Service Revenues
	91	Ambulance and Rescue Squad Charges		83	Other Cultural and Rec. Service Revenues
	92	Cemeteries		84	Mass Transit—City Operated
	93	Recreation Service Revenues		85	Other Sales and Services
	94	Library Service Revenues		86	Water and Sewer Charges*
	95	Other Cultural and Rec. Service Rev.		91	Special Assessments
	96	Client and Third Party Payments—Health		92	Private Contributions and Donations
97	Mental Health	96	ABC Mixed Drink Surcharge		
98	Social Services	97	ABC Profit Distribution		
99	County Home	98	Other Miscellaneous Revenues		
100	Mass Transit—County Operated				
101	Other Sales and Services				
102	Water and Sewer Charges*				
105	Special Assessments				
106	Private Contrib. and Other Donations				
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 analysis.

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, 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.

About The Center for Local Innovation

Created in 1999, the Center for Local Innovation is a special project of the John Locke Foundation. Through conferences, workshops, newsletters, and research papers called *Innovation Guides*, CLI engages local government leaders in discussions about critical issues facing North Carolina's municipalities and counties including issues such as privatization, fiscal restraint, and growth management. Its Steering Committee includes elected city and county officials from across the state. For more information, visit the CLI web site at www.LocalInnovation.org.

*“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*