

**SALES ASSESSMENT RATIO STUDIES  
AS OF JANUARY 1, 2022**



North Carolina Department of Revenue  
Property Tax Division

## Introduction

This report is a compilation of the sales assessment ratio studies, which were conducted pursuant to the provisions of N.C.G.S. 105-284 and N.C.G.S. 105-286. The sales assessment ratios contained in this report are used for the equalization of the public service company property valuations and for mandatory reappraisal advancement.

The studies were conducted in accordance with the Sales Ratio Study seminars instructed by the staff of the Property Tax Division. The ratios have sale transactions, which occurred during the period from 1/01/2021 to 12/31/2021.

The information contained in this report has been calculated with the source data submitted by each county, and has been reviewed by the staff of the Local Government Division. This report should be viewed as a compilation of the sales-assessment ratios effective as of 1/01/2022

Any questions concerning this report should be directed to one of the following people:

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The Sales Ratio Study is a study used to measure the level of appraisal. By checking the level of appraisal and equalizing values of the Public Service Companies of 4<sup>th</sup> and 7<sup>th</sup> year counties, we are ensuring fairness and equality amongst all taxpayers.

When reviewing this book, you will find the following columns: Revaluation Year, Median, Tax Rate, Effective Tax Rate and the COD (Coefficient of Dispersion). The list below gives an explanation of what each column represents.

**Reappraisal Year**

This is the year of the last revaluation for the county identified in the same row.

**Median**

This column represents the final sales ratio value certified by the Department of Revenue. We calculate the median by aligning all of the ratios for a particular county from highest to lowest, and then selecting the middle value. If there is an odd number of values the median is the middle number, if there is an even number of values, the median is the two middle values added together and then divided by two. The median is chosen over other central tendencies such as the mean (average), because it is effected less by outliers.

**Tax Rate**

This is the actual tax rate of the current tax year.

**Effective Tax Rate**

The effective tax rate is the actual tax rate multiplied by the assessment level (median).

**Coefficient of Dispersion**

The Coefficient of Dispersion is used to measure uniformity in the sales ratio study. A high COD shows that there is a large variance between the highest ratios and the lowest ratios compared to the median. A low COD represents conformity amongst the county. In a reappraisal year, we would expect the COD to be lower than in non-reappraisal years.

**2022 List of the Sales Ratio Study Sorted Alphabetically by County**

		Reappraisal		Effective Tax		
	County	Year	Median	Rate	Rate	COD
1	ALAMANCE	2017	67.57	.6500	43.92	34.60
2	ALEXANDER	2015	65.61	.7900	51.83	47.19
3	ALLEGHANY	2021	83.94	.5970	50.11	35.51
4	ANSON	2018	91.21	.7770	70.87	13.35
5	ASHE	2019	79.39	.5100	40.49	26.85
6	AVERY	2022	99.47	.4000	39.79	25.24
7	BEAUFORT	2018	81.01	.6250	50.63	45.62
8	BERTIE	2020	103.51	.8650	89.53	22.72
9	BLADEN	2022	96.77	.7850	75.96	38.90
10	BRUNSWICK	2019	75.18	.4850	36.46	21.79
11	BUNCOMBE	2021	86.18	.4880	42.05	14.31
12	BURKE	2019	74.55	.6950	51.82	30.93
13	CABARRUS	2020	78.18	.7400	57.85	14.86
14	CALDWELL	2021	91.42	.6300	57.59	10.53
15	CAMDEN	2015	73.30	.8700	63.77	29.30
16	CARTERET	2020	77.18	.3300	25.47	31.05
17	CASWELL	2022	94.59	.7350	69.52	25.99
18	CATAWBA	2019	69.73	.5750	40.09	19.81
19	CHATHAM	2021	82.53	.6650	54.89	27.55
20	CHEROKEE	2020	80.93	.6100	49.37	41.07
21	CHOWAN	2022	98.38	.6650	65.42	18.25
22	CLAY	2018	80.40	.4300	34.57	121.18
23	CLEVELAND	2021	74.98	.6875	51.55	34.80
24	COLUMBUS	2021	79.44	.8050	63.95	40.06
25	CRAVEN	2016	76.88	.5600	43.05	19.81
26	CUMBERLAND	2017	75.89	.7990	60.64	12.52
27	CURRITUCK	2021	86.78	.4600	39.92	16.72
28	DARE	2020	79.11	.4005	31.69	15.92
29	DAVIDSON	2021	87.09	.5400	47.03	13.88
30	DAVIE	2021	86.42	.7330	63.35	23.13
31	DUPLIN	2017	87.62	.7350	64.40	75.00
32	DURHAM	2019	76.64	.7222	55.35	16.18
33	EDGECOMBE	2017	96.67	.9500	91.83	17.92
34	FORSYTH	2021	84.51	.6778	57.28	13.93
35	FRANKLIN	2018	71.52	.7850	56.14	14.64
36	GASTON	2019	68.67	.8100	55.62	24.46
37	GATES	2017	88.26	.8400	74.14	52.62
38	GRAHAM	2019	72.61	.6500	47.19	50.27
39	GRANVILLE	2018	67.50	.8400	56.70	27.93
40	GREENE	2021	83.70	.7860	65.79	24.65
41	GUILFORD	2022	98.51	.7305	71.96	13.90
42	HALIFAX	2020	84.55	.7600	64.26	23.31
43	HARNETT	2022	99.35	.5910	58.72	14.39
44	HAYWOOD	2021	79.37	.5350	42.46	22.74
45	HENDERSON	2019	73.58	.5610	41.28	23.06

**2022 List of the Sales Ratio Study Sorted Alphabetically by County**

	County	Reappraisal		Effective Tax		COD
		Year	Median	Rate	Rate	
46	HERTFORD	2019	90.65	.8400	76.15	23.69
47	HOKE	2022	98.68	.7300	72.03	9.26
48	HYDE	2017	69.86	.8950	62.53	44.91
49	IREDELL	2019	71.46	.5375	38.41	21.77
50	JACKSON	2021	95.62	.3800	36.34	6.01
51	JOHNSTON	2019	80.78	.7300	58.97	13.01
52	JONES	2022	100.21	.7200	72.15	9.07
53	LEE	2019	73.89	.7300	53.94	20.81
54	LENOIR	2017	82.24	.8450	69.49	38.02
55	LINCOLN	2019	75.40	.6190	46.67	18.28
56	MACON	2019	89.38	.4000	35.75	21.68
57	MADISON	2020	72.50	.5000	36.25	40.81
58	MARTIN	2017	99.02	.8100	80.21	45.68
59	MCDOWELL	2019	74.20	.5775	42.85	65.87
60	MECKLENBURG	2019	74.33	.6169	45.86	13.75
61	MITCHELL	2022	99.76	.5600	55.87	4.21
62	MONTGOMERY	2020	84.88	.6150	52.20	40.15
63	MOORE	2019	80.28	.4850	38.94	30.02
64	NASH	2017	70.90	.6700	47.50	33.60
65	NEW HANOVER	2021	96.71	.4550	44.00	11.93
66	NORTHAMPTON	2015	77.34	.9000	69.60	61.35
67	ONSLow	2022	101.51	.6550	66.49	8.49
68	ORANGE	2021	81.97	.8312	68.13	15.47
69	PAMLICO	2020	84.42	.6250	52.76	30.48
70	PASQUOTANK	2022	97.55	.6200	60.48	17.75
71	PENDER	2019	71.79	.6450	46.31	26.60
72	PERQUIMANS	2016	83.33	.6100	50.83	58.40
73	PERSON	2021	91.33	.7200	65.76	24.29
74	PITT	2020	81.02	.6841	55.43	22.12
75	POLK	2021	84.45	.5143	43.43	27.50
76	RANDOLPH	2019	76.64	.6327	48.49	19.28
77	RICHMOND	2016	88.30	.8300	73.29	32.26
78	ROBESON	2018	84.90	.7700	65.37	41.36
79	ROCKINGHAM	2019	77.86	.6950	54.11	36.07
80	ROWAN	2019	73.38	.6575	48.25	27.45
81	RUTHERFORD	2019	68.73	.5970	41.03	47.66
82	SAMPSON	2019	82.25	.8250	67.86	35.52
83	SCOTLAND	2019	84.07	.9900	83.23	16.72
84	STANLY	2021	83.18	.6100	50.74	18.25
85	STOKES	2021	90.77	.6600	59.91	16.51
86	SURRY	2021	88.51	.5520	48.86	11.82
87	SWAIN	2021	81.89	.3600	29.48	50.93
88	TRANSYLVANIA	2021	84.80	.6033	51.16	20.75
89	TYRRELL	2017	89.91	.9500	85.41	57.14
90	UNION	2021	82.03	.5880	48.23	17.17

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**2022 List of the Sales Ratio Study Sorted Alphabetically by County**

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		Reappraisal		Effective Tax		
	County	Year	Median	Rate	Rate	COD
91	VANCE	2016	74.77	.8900	66.55	45.40
92	WAKE	2020	80.52	.6195	49.88	14.37
93	WARREN	2017	86.18	.8100	69.80	54.73
94	WASHINGTON	2021	99.72	.8500	84.76	7.61
95	WATAUGA	2022	98.41	.3180	31.29	10.86
96	WAYNE	2019	83.35	.7425	61.88	19.42
97	WILKES	2019	90.87	.6600	59.98	16.54
98	WILSON	2016	71.69	.7300	52.33	20.44
99	YADKIN	2017	77.90	.6600	51.42	32.62
100	YANCEY	2016	93.44	.6000	56.06	11.11

**2022 List of the Sales Ratio Study Sorted Alphabetically by Median**

	County	Reappraisal		Effective Tax		
		Year	Median	Rate	Rate	COD
1	BERTIE	2020	103.51	.8650	89.53	22.72
2	ONslow	2022	101.51	.6550	66.49	8.49
3	JONES	2022	100.21	.7200	72.15	9.07
4	MITCHELL	2022	99.76	.5600	55.87	4.21
5	WASHINGTON	2021	99.72	.8500	84.76	7.61
6	AVERY	2022	99.47	.4000	39.79	25.24
7	HARNETT	2022	99.35	.5910	58.72	14.39
8	MARTIN	2017	99.02	.8100	80.21	45.68
9	HOKE	2022	98.68	.7300	72.03	9.26
10	GUILFORD	2022	98.51	.7305	71.96	13.90
11	WATAUGA	2022	98.41	.3180	31.29	10.86
12	CHOWAN	2022	98.38	.6650	65.42	18.25
13	PASQUOTANK	2022	97.55	.6200	60.48	17.75
14	BLADEN	2022	96.77	.7850	75.96	38.90
15	NEW HANOVER	2021	96.71	.4550	44.00	11.93
16	EDGEcombe	2017	96.67	.9500	91.83	17.92
17	JACKSON	2021	95.62	.3800	36.34	6.01
18	CASWELL	2022	94.59	.7350	69.52	25.99
19	YANCEY	2016	93.44	.6000	56.06	11.11
20	CALDWELL	2021	91.42	.6300	57.59	10.53
21	PERSON	2021	91.33	.7200	65.76	24.29
22	ANSON	2018	91.21	.7770	70.87	13.35
23	WILKES	2019	90.87	.6600	59.98	16.54
24	STOKES	2021	90.77	.6600	59.91	16.51
25	HERTFORD	2019	90.65	.8400	76.15	23.69
26	TYRRELL	2017	89.91	.9500	85.41	57.14
27	MACON	2019	89.38	.4000	35.75	21.68
28	SURRY	2021	88.51	.5520	48.86	11.82
29	RICHMOND	2016	88.30	.8300	73.29	32.26
30	GATES	2017	88.26	.8400	74.14	52.62
31	DUPLIN	2017	87.62	.7350	64.40	75.00
32	DAVIDSON	2021	87.09	.5400	47.03	13.88
33	CURRITUCK	2021	86.78	.4600	39.92	16.72
34	DAVIE	2021	86.42	.7330	63.35	23.13
35	BUNCOMBE	2021	86.18	.4880	42.05	14.31
36	WARREN	2017	86.18	.8100	69.80	54.73
37	ROBESON	2018	84.90	.7700	65.37	41.36
38	MONTGOMERY	2020	84.88	.6150	52.20	40.15
39	TRANSYLVANIA	2021	84.80	.6033	51.16	20.75
40	HALIFAX	2020	84.55	.7600	64.26	23.31
41	FORSYTH	2021	84.51	.6778	57.28	13.93
42	POLK	2021	84.45	.5143	43.43	27.50
43	PAMLICO	2020	84.42	.6250	52.76	30.48
44	SCOTLAND	2019	84.07	.9900	83.23	16.72
45	ALLEGHANY	2021	83.94	.5970	50.11	35.51

**2022 List of the Sales Ratio Study Sorted Alphabetically by Median**

	County	Reappraisal		Effective Tax		
		Year	Median	Rate	Rate	COD
46	GREENE	2021	83.70	.7860	65.79	24.65
47	WAYNE	2019	83.35	.7425	61.88	19.42
48	PERQUIMANS	2016	83.33	.6100	50.83	58.40
49	STANLY	2021	83.18	.6100	50.74	18.25
50	CHATHAM	2021	82.53	.6650	54.89	27.55
51	SAMPSON	2019	82.25	.8250	67.86	35.52
52	LENOIR	2017	82.24	.8450	69.49	38.02
53	UNION	2021	82.03	.5880	48.23	17.17
54	ORANGE	2021	81.97	.8312	68.13	15.47
55	SWAIN	2021	81.89	.3600	29.48	50.93
56	PITT	2020	81.02	.6841	55.43	22.12
57	BEAUFORT	2018	81.01	.6250	50.63	45.62
58	CHEROKEE	2020	80.93	.6100	49.37	41.07
59	JOHNSTON	2019	80.78	.7300	58.97	13.01
60	WAKE	2020	80.52	.6195	49.88	14.37
61	CLAY	2018	80.40	.4300	34.57	121.18
62	MOORE	2019	80.28	.4850	38.94	30.02
63	COLUMBUS	2021	79.44	.8050	63.95	40.06
64	ASHE	2019	79.39	.5100	40.49	26.85
65	HAYWOOD	2021	79.37	.5350	42.46	22.74
66	DARE	2020	79.11	.4005	31.69	15.92
67	CABARRUS	2020	78.18	.7400	57.85	14.86
68	YADKIN	2017	77.90	.6600	51.42	32.62
69	ROCKINGHAM	2019	77.86	.6950	54.11	36.07
70	NORTHAMPTON	2015	77.34	.9000	69.60	61.35
71	CARTERET	2020	77.18	.3300	25.47	31.05
72	CRAVEN	2016	76.88	.5600	43.05	19.81
73	RANDOLPH	2019	76.64	.6327	48.49	19.28
74	DURHAM	2019	76.64	.7222	55.35	16.18
75	CUMBERLAND	2017	75.89	.7990	60.64	12.52
76	LINCOLN	2019	75.40	.6190	46.67	18.28
77	BRUNSWICK	2019	75.18	.4850	36.46	21.79
78	CLEVELAND	2021	74.98	.6875	51.55	34.80
79	VANCE	2016	74.77	.8900	66.55	45.40
80	BURKE	2019	74.55	.6950	51.82	30.93
81	MECKLENBURG	2019	74.33	.6169	45.86	13.75
82	MCDOWELL	2019	74.20	.5775	42.85	65.87
83	LEE	2019	73.89	.7300	53.94	20.81
84	HENDERSON	2019	73.58	.5610	41.28	23.06
85	ROWAN	2019	73.38	.6575	48.25	27.45
86	CAMDEN	2015	73.30	.8700	63.77	29.30
87	GRAHAM	2019	72.61	.6500	47.19	50.27
88	MADISON	2020	72.50	.5000	36.25	40.81
89	PENDER	2019	71.79	.6450	46.31	26.60
90	WILSON	2016	71.69	.7300	52.33	20.44



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**2022 List of the Sales Ratio Study Sorted Alphabetically by Median**

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		Reappraisal		Effective Tax		
	County	Year	Median	Rate	Rate	COD
91	FRANKLIN	2018	71.52	.7850	56.14	14.64
92	IREDELL	2019	71.46	.5375	38.41	21.77
93	NASH	2017	70.90	.6700	47.50	33.60
94	HYDE	2017	69.86	.8950	62.53	44.91
95	CATAWBA	2019	69.73	.5750	40.09	19.81
96	RUTHERFORD	2019	68.73	.5970	41.03	47.66
97	GASTON	2019	68.67	.8100	55.62	24.46
98	ALAMANCE	2017	67.57	.6500	43.92	34.60
99	GRANVILLE	2018	67.50	.8400	56.70	27.93
100	ALEXANDER	2015	65.61	.7900	51.83	47.19

**2022 List of the Sales Ratio Study Sorted Alphabetically by Rate**

	County	Reappraisal		Effective Tax		COD
		Year	Median	Rate	Rate	
1	SCOTLAND	2019	84.07	.9900	83.23	16.72
2	EDGECOMBE	2017	96.67	.9500	91.83	17.92
3	TYRRELL	2017	89.91	.9500	85.41	57.14
4	NORTHAMPTON	2015	77.34	.9000	69.60	61.35
5	HYDE	2017	69.86	.8950	62.53	44.91
6	VANCE	2016	74.77	.8900	66.55	45.40
7	CAMDEN	2015	73.30	.8700	63.77	29.30
8	BERTIE	2020	103.51	.8650	89.53	22.72
9	WASHINGTON	2021	99.72	.8500	84.76	7.61
10	LENOIR	2017	82.24	.8450	69.49	38.02
11	GATES	2017	88.26	.8400	74.14	52.62
12	GRANVILLE	2018	67.50	.8400	56.70	27.93
13	HERTFORD	2019	90.65	.8400	76.15	23.69
14	ORANGE	2021	81.97	.8312	68.13	15.47
15	RICHMOND	2016	88.30	.8300	73.29	32.26
16	SAMPSON	2019	82.25	.8250	67.86	35.52
17	GASTON	2019	68.67	.8100	55.62	24.46
18	MARTIN	2017	99.02	.8100	80.21	45.68
19	WARREN	2017	86.18	.8100	69.80	54.73
20	COLUMBUS	2021	79.44	.8050	63.95	40.06
21	CUMBERLAND	2017	75.89	.7990	60.64	12.52
22	ALEXANDER	2015	65.61	.7900	51.83	47.19
23	GREENE	2021	83.70	.7860	65.79	24.65
24	BLADEN	2022	96.77	.7850	75.96	38.90
25	FRANKLIN	2018	71.52	.7850	56.14	14.64
26	ANSON	2018	91.21	.7770	70.87	13.35
27	ROBESON	2018	84.90	.7700	65.37	41.36
28	HALIFAX	2020	84.55	.7600	64.26	23.31
29	WAYNE	2019	83.35	.7425	61.88	19.42
30	CABARRUS	2020	78.18	.7400	57.85	14.86
31	CASWELL	2022	94.59	.7350	69.52	25.99
32	DUPLIN	2017	87.62	.7350	64.40	75.00
33	DAVIE	2021	86.42	.7330	63.35	23.13
34	GUILFORD	2022	98.51	.7305	71.96	13.90
35	HOKE	2022	98.68	.7300	72.03	9.26
36	JOHNSTON	2019	80.78	.7300	58.97	13.01
37	LEE	2019	73.89	.7300	53.94	20.81
38	WILSON	2016	71.69	.7300	52.33	20.44
39	DURHAM	2019	76.64	.7222	55.35	16.18
40	JONES	2022	100.21	.7200	72.15	9.07
41	PERSON	2021	91.33	.7200	65.76	24.29
42	BURKE	2019	74.55	.6950	51.82	30.93
43	ROCKINGHAM	2019	77.86	.6950	54.11	36.07
44	CLEVELAND	2021	74.98	.6875	51.55	34.80
45	PITT	2020	81.02	.6841	55.43	22.12

**2022 List of the Sales Ratio Study Sorted Alphabetically by Rate**

	County	Reappraisal		Effective Tax		COD
		Year	Median	Rate	Rate	
46	FORSYTH	2021	84.51	.6778	57.28	13.93
47	NASH	2017	70.90	.6700	47.50	33.60
48	CHATHAM	2021	82.53	.6650	54.89	27.55
49	CHOWAN	2022	98.38	.6650	65.42	18.25
50	STOKES	2021	90.77	.6600	59.91	16.51
51	WILKES	2019	90.87	.6600	59.98	16.54
52	YADKIN	2017	77.90	.6600	51.42	32.62
53	ROWAN	2019	73.38	.6575	48.25	27.45
54	ONSLow	2022	101.51	.6550	66.49	8.49
55	ALAMANCE	2017	67.57	.6500	43.92	34.60
56	GRAHAM	2019	72.61	.6500	47.19	50.27
57	PENDER	2019	71.79	.6450	46.31	26.60
58	RANDOLPH	2019	76.64	.6327	48.49	19.28
59	CALDWELL	2021	91.42	.6300	57.59	10.53
60	BEAUFORT	2018	81.01	.6250	50.63	45.62
61	PAMLICO	2020	84.42	.6250	52.76	30.48
62	PASQUOTANK	2022	97.55	.6200	60.48	17.75
63	WAKE	2020	80.52	.6195	49.88	14.37
64	LINCOLN	2019	75.40	.6190	46.67	18.28
65	MECKLENBURG	2019	74.33	.6169	45.86	13.75
66	MONTGOMERY	2020	84.88	.6150	52.20	40.15
67	CHEROKEE	2020	80.93	.6100	49.37	41.07
68	PERQUIMANS	2016	83.33	.6100	50.83	58.40
69	STANLY	2021	83.18	.6100	50.74	18.25
70	TRANSYLVANIA	2021	84.80	.6033	51.16	20.75
71	YANCEY	2016	93.44	.6000	56.06	11.11
72	ALLEGHANY	2021	83.94	.5970	50.11	35.51
73	RUTHERFORD	2019	68.73	.5970	41.03	47.66
74	HARNETT	2022	99.35	.5910	58.72	14.39
75	UNION	2021	82.03	.5880	48.23	17.17
76	MCDOWELL	2019	74.20	.5775	42.85	65.87
77	CATAWBA	2019	69.73	.5750	40.09	19.81
78	HENDERSON	2019	73.58	.5610	41.28	23.06
79	CRAVEN	2016	76.88	.5600	43.05	19.81
80	MITCHELL	2022	99.76	.5600	55.87	4.21
81	SURRY	2021	88.51	.5520	48.86	11.82
82	DAVIDSON	2021	87.09	.5400	47.03	13.88
83	IREDELL	2019	71.46	.5375	38.41	21.77
84	HAYWOOD	2021	79.37	.5350	42.46	22.74
85	POLK	2021	84.45	.5143	43.43	27.50
86	ASHE	2019	79.39	.5100	40.49	26.85
87	MADISON	2020	72.50	.5000	36.25	40.81
88	BUNCOMBE	2021	86.18	.4880	42.05	14.31
89	BRUNSWICK	2019	75.18	.4850	36.46	21.79
90	MOORE	2019	80.28	.4850	38.94	30.02

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**2022 List of the Sales Ratio Study Sorted Alphabetically by Rate**

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		Reappraisal		Effective Tax		
	County	Year	Median	Rate	Rate	COD
91	CURRITUCK	2021	86.78	.4600	39.92	16.72
92	NEW HANOVER	2021	96.71	.4550	44.00	11.93
93	CLAY	2018	80.40	.4300	34.57	121.18
94	DARE	2020	79.11	.4005	31.69	15.92
95	AVERY	2022	99.47	.4000	39.79	25.24
96	MACON	2019	89.38	.4000	35.75	21.68
97	JACKSON	2021	95.62	.3800	36.34	6.01
98	SWAIN	2021	81.89	.3600	29.48	50.93
99	CARTERET	2020	77.18	.3300	25.47	31.05
100	WATAUGA	2022	98.41	.3180	31.29	10.86

**2022 List of the Sales Ratio Study Sorted Alphabetically by Effective Tax Rate**

		Reappraisal		Effective Tax		
	County	Year	Median	Rate	Rate	COD
1	EDGECOMBE	2017	96.67	.9500	91.83	17.92
2	BERTIE	2020	103.51	.8650	89.53	22.72
3	TYRRELL	2017	89.91	.9500	85.41	57.14
4	WASHINGTON	2021	99.72	.8500	84.76	7.61
5	SCOTLAND	2019	84.07	.9900	83.23	16.72
6	MARTIN	2017	99.02	.8100	80.21	45.68
7	HERTFORD	2019	90.65	.8400	76.15	23.69
8	BLADEN	2022	96.77	.7850	75.96	38.90
9	GATES	2017	88.26	.8400	74.14	52.62
10	RICHMOND	2016	88.30	.8300	73.29	32.26
11	JONES	2022	100.21	.7200	72.15	9.07
12	HOKE	2022	98.68	.7300	72.03	9.26
13	GUILFORD	2022	98.51	.7305	71.96	13.90
14	ANSON	2018	91.21	.7770	70.87	13.35
15	WARREN	2017	86.18	.8100	69.80	54.73
16	NORTHAMPTON	2015	77.34	.9000	69.60	61.35
17	CASWELL	2022	94.59	.7350	69.52	25.99
18	LENOIR	2017	82.24	.8450	69.49	38.02
19	ORANGE	2021	81.97	.8312	68.13	15.47
20	SAMPSON	2019	82.25	.8250	67.86	35.52
21	VANCE	2016	74.77	.8900	66.55	45.40
22	ONSLow	2022	101.51	.6550	66.49	8.49
23	GREENE	2021	83.70	.7860	65.79	24.65
24	PERSON	2021	91.33	.7200	65.76	24.29
25	CHOWAN	2022	98.38	.6650	65.42	18.25
26	ROBESON	2018	84.90	.7700	65.37	41.36
27	DUPLIN	2017	87.62	.7350	64.40	75.00
28	HALIFAX	2020	84.55	.7600	64.26	23.31
29	COLUMBUS	2021	79.44	.8050	63.95	40.06
30	CAMDEN	2015	73.30	.8700	63.77	29.30
31	DAVIE	2021	86.42	.7330	63.35	23.13
32	HYDE	2017	69.86	.8950	62.53	44.91
33	WAYNE	2019	83.35	.7425	61.88	19.42
34	CUMBERLAND	2017	75.89	.7990	60.64	12.52
35	PASQUOTANK	2022	97.55	.6200	60.48	17.75
36	WILKES	2019	90.87	.6600	59.98	16.54
37	STOKES	2021	90.77	.6600	59.91	16.51
38	JOHNSTON	2019	80.78	.7300	58.97	13.01
39	HARNETT	2022	99.35	.5910	58.72	14.39
40	CABARRUS	2020	78.18	.7400	57.85	14.86
41	CALDWELL	2021	91.42	.6300	57.59	10.53
42	FORSYTH	2021	84.51	.6778	57.28	13.93
43	GRANVILLE	2018	67.50	.8400	56.70	27.93
44	FRANKLIN	2018	71.52	.7850	56.14	14.64
45	YANCEY	2016	93.44	.6000	56.06	11.11

**2022 List of the Sales Ratio Study Sorted Alphabetically by Effective Tax Rate**

	County	Reappraisal		Effective Tax		
		Year	Median	Rate	Rate	COD
46	MITCHELL	2022	99.76	.5600	55.87	4.21
47	GASTON	2019	68.67	.8100	55.62	24.46
48	PITT	2020	81.02	.6841	55.43	22.12
49	DURHAM	2019	76.64	.7222	55.35	16.18
50	CHATHAM	2021	82.53	.6650	54.89	27.55
51	ROCKINGHAM	2019	77.86	.6950	54.11	36.07
52	LEE	2019	73.89	.7300	53.94	20.81
53	PAMLICO	2020	84.42	.6250	52.76	30.48
54	WILSON	2016	71.69	.7300	52.33	20.44
55	MONTGOMERY	2020	84.88	.6150	52.20	40.15
56	ALEXANDER	2015	65.61	.7900	51.83	47.19
57	BURKE	2019	74.55	.6950	51.82	30.93
58	CLEVELAND	2021	74.98	.6875	51.55	34.80
59	YADKIN	2017	77.90	.6600	51.42	32.62
60	TRANSYLVANIA	2021	84.80	.6033	51.16	20.75
61	PERQUIMANS	2016	83.33	.6100	50.83	58.40
62	STANLY	2021	83.18	.6100	50.74	18.25
63	BEAUFORT	2018	81.01	.6250	50.63	45.62
64	ALLEGHANY	2021	83.94	.5970	50.11	35.51
65	WAKE	2020	80.52	.6195	49.88	14.37
66	CHEROKEE	2020	80.93	.6100	49.37	41.07
67	SURRY	2021	88.51	.5520	48.86	11.82
68	RANDOLPH	2019	76.64	.6327	48.49	19.28
69	ROWAN	2019	73.38	.6575	48.25	27.45
70	UNION	2021	82.03	.5880	48.23	17.17
71	NASH	2017	70.90	.6700	47.50	33.60
72	GRAHAM	2019	72.61	.6500	47.19	50.27
73	DAVIDSON	2021	87.09	.5400	47.03	13.88
74	LINCOLN	2019	75.40	.6190	46.67	18.28
75	PENDER	2019	71.79	.6450	46.31	26.60
76	MECKLENBURG	2019	74.33	.6169	45.86	13.75
77	NEW HANOVER	2021	96.71	.4550	44.00	11.93
78	ALAMANCE	2017	67.57	.6500	43.92	34.60
79	POLK	2021	84.45	.5143	43.43	27.50
80	CRAVEN	2016	76.88	.5600	43.05	19.81
81	MCDOWELL	2019	74.20	.5775	42.85	65.87
82	HAYWOOD	2021	79.37	.5350	42.46	22.74
83	BUNCOMBE	2021	86.18	.4880	42.05	14.31
84	HENDERSON	2019	73.58	.5610	41.28	23.06
85	RUTHERFORD	2019	68.73	.5970	41.03	47.66
86	ASHE	2019	79.39	.5100	40.49	26.85
87	CATAWBA	2019	69.73	.5750	40.09	19.81
88	CURRITUCK	2021	86.78	.4600	39.92	16.72
89	AVERY	2022	99.47	.4000	39.79	25.24
90	MOORE	2019	80.28	.4850	38.94	30.02

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**2022 List of the Sales Ratio Study Sorted Alphabetically by Effective Tax Rate**

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		<b>Reappraisal</b>			<b>Effective Tax</b>	
	<b>County</b>	<b>Year</b>	<b>Median</b>	<b>Rate</b>	<b>Rate</b>	<b>COD</b>
91	IREDELL	2019	71.46	.5375	38.41	21.77
92	BRUNSWICK	2019	75.18	.4850	36.46	21.79
93	JACKSON	2021	95.62	.3800	36.34	6.01
94	MADISON	2020	72.50	.5000	36.25	40.81
95	MACON	2019	89.38	.4000	35.75	21.68
96	CLAY	2018	80.40	.4300	34.57	121.18
97	DARE	2020	79.11	.4005	31.69	15.92
98	WATAUGA	2022	98.41	.3180	31.29	10.86
99	SWAIN	2021	81.89	.3600	29.48	50.93
100	CARTERET	2020	77.18	.3300	25.47	31.05

**2022 List of the Sales Ratio Study Sorted Alphabetically by Reappraisal Year**

	County	Reappraisal		Effective Tax		
		Year	Median	Rate	Rate	COD
1	AVERY	2022	99.47	.4000	39.79	25.24
2	BLADEN	2022	96.77	.7850	75.96	38.90
3	CASWELL	2022	94.59	.7350	69.52	25.99
4	CHOWAN	2022	98.38	.6650	65.42	18.25
5	GUILFORD	2022	98.51	.7305	71.96	13.90
6	HARNETT	2022	99.35	.5910	58.72	14.39
7	HOKE	2022	98.68	.7300	72.03	9.26
8	JONES	2022	100.21	.7200	72.15	9.07
9	MITCHELL	2022	99.76	.5600	55.87	4.21
10	ONslow	2022	101.51	.6550	66.49	8.49
11	PASQUOTANK	2022	97.55	.6200	60.48	17.75
12	WATAUGA	2022	98.41	.3180	31.29	10.86

2022 Reappraisal County Stats					
Minimum	94.59	0.3180	31.29	4.21	
Maximum	101.51	0.7850	75.96	38.90	
Average	98.60	0.6258	61.64	16.36	

13	ALLEGHANY	2021	83.94	.5970	50.11	35.51
14	BUNCOMBE	2021	86.18	.4880	42.05	14.31
15	CALDWELL	2021	91.42	.6300	57.59	10.53
16	CHATHAM	2021	82.53	.6650	54.89	27.55
17	CLEVELAND	2021	74.98	.6875	51.55	34.80
18	COLUMBUS	2021	79.44	.8050	63.95	40.06
19	CURRITUCK	2021	86.78	.4600	39.92	16.72
20	DAVIDSON	2021	87.09	.5400	47.03	13.88
21	DAVIE	2021	86.42	.7330	63.35	23.13
22	FORSYTH	2021	84.51	.6778	57.28	13.93
23	GREENE	2021	83.70	.7860	65.79	24.65
24	HAYWOOD	2021	79.37	.5350	42.46	22.74
25	JACKSON	2021	95.62	.3800	36.34	6.01
26	NEW HANOVER	2021	96.71	.4550	44.00	11.93
27	ORANGE	2021	81.97	.8312	68.13	15.47
28	PERSON	2021	91.33	.7200	65.76	24.29
29	POLK	2021	84.45	.5143	43.43	27.50
30	STANLY	2021	83.18	.6100	50.74	18.25
31	STOKES	2021	90.77	.6600	59.91	16.51
32	SURRY	2021	88.51	.5520	48.86	11.82
33	SWAIN	2021	81.89	.3600	29.48	50.93
34	TRANSYLVANIA	2021	84.80	.6033	51.16	20.75
35	UNION	2021	82.03	.5880	48.23	17.17
36	WASHINGTON	2021	99.72	.8500	84.76	7.61



**2022 List of the Sales Ratio Study Sorted Alphabetically by Reappraisal Year**

County	Reappraisal Year	Median	Rate	Effective Tax Rate	COD
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2021 Reappraisal County Stats					
Minimum		74.98	0.36	29.48	6.01
Maximum		99.72	0.85	84.76	50.93
Average		86.14	0.61	52.78	21.09

37	BERTIE	2020	103.51	.8650	89.53	22.72
38	CABARRUS	2020	78.18	.7400	57.85	14.86
39	CARTERET	2020	77.18	.3300	25.47	31.05
40	CHEROKEE	2020	80.93	.6100	49.37	41.07
41	DARE	2020	79.11	.4005	31.69	15.92
42	HALIFAX	2020	84.55	.7600	64.26	23.31
43	MADISON	2020	72.50	.5000	36.25	40.81
44	MONTGOMERY	2020	84.88	.6150	52.20	40.15
45	PAMLICO	2020	84.42	.6250	52.76	30.48
46	PITT	2020	81.02	.6841	55.43	22.12
47	WAKE	2020	80.52	.6195	49.88	14.37

2020 Reappraisal County Stats					
Minimum		72.50	0.33	25.47	14.37
Maximum		103.51	0.87	89.53	41.07
Average		82.44	0.61	51.34	26.99

48	ASHE	2019	79.39	.5100	40.49	26.85
49	BRUNSWICK	2019	75.18	.4850	36.46	21.79
50	BURKE	2019	74.55	.6950	51.82	30.93
51	CATAWBA	2019	69.73	.5750	40.09	19.81
52	DURHAM	2019	76.64	.7222	55.35	16.18
53	GASTON	2019	68.67	.8100	55.62	24.46
54	GRAHAM	2019	72.61	.6500	47.19	50.27
55	HENDERSON	2019	73.58	.5610	41.28	23.06
56	HERTFORD	2019	90.65	.8400	76.15	23.69
57	IREDELL	2019	71.46	.5375	38.41	21.77
58	JOHNSTON	2019	80.78	.7300	58.97	13.01
59	LEE	2019	73.89	.7300	53.94	20.81
60	LINCOLN	2019	75.40	.6190	46.67	18.28
61	MACON	2019	89.38	.4000	35.75	21.68
62	MCDOWELL	2019	74.20	.5775	42.85	65.87
63	MECKLENBURG	2019	74.33	.6169	45.86	13.75
64	MOORE	2019	80.28	.4850	38.94	30.02
65	PENDER	2019	71.79	.6450	46.31	26.60
66	RANDOLPH	2019	76.64	.6327	48.49	19.28
67	ROCKINGHAM	2019	77.86	.6950	54.11	36.07

**2022 List of the Sales Ratio Study Sorted Alphabetically by Reappraisal Year**

		<b>Reappraisal</b>		<b>Effective Tax</b>		
	<b>County</b>	<b>Year</b>	<b>Median</b>	<b>Rate</b>	<b>Rate</b>	<b>COD</b>
68	ROWAN	2019	73.38	.6575	48.25	27.45
69	RUTHERFORD	2019	68.73	.5970	41.03	47.66
70	SAMPSON	2019	82.25	.8250	67.86	35.52
71	SCOTLAND	2019	84.07	.9900	83.23	16.72
72	WAYNE	2019	83.35	.7425	61.88	19.42
73	WILKES	2019	90.87	.6600	59.98	16.54

<b>2019 Reappraisal County Stats</b>					
	<b>Minimum</b>	68.67	0.4000	35.75	13.01
	<b>Maximum</b>	90.87	0.9900	83.23	65.87
	<b>Average</b>	77.29	0.6534	50.65	26.44

74	ANSON	2018	91.21	.7770	70.87	13.35
75	BEAUFORT	2018	81.01	.6250	50.63	45.62
76	CLAY	2018	80.40	.4300	34.57	121.18
77	FRANKLIN	2018	71.52	.7850	56.14	14.64
78	GRANVILLE	2018	67.50	.8400	56.70	27.93
79	ROBESON	2018	84.90	.7700	65.37	41.36

<b>2018 Reappraisal County Stats</b>					
	<b>Minimum</b>	67.50	0.43	34.57	13.35
	<b>Maximum</b>	91.21	0.84	70.87	121.18
	<b>Average</b>	79.42	0.70	55.71	44.01

80	ALAMANCE	2017	67.57	.6500	43.92	34.60
81	CUMBERLAND	2017	75.89	.7990	60.64	12.52
82	DUPLIN	2017	87.62	.7350	64.40	75.00
83	EDGECOMBE	2017	96.67	.9500	91.83	17.92
84	GATES	2017	88.26	.8400	74.14	52.62
85	HYDE	2017	69.86	.8950	62.53	44.91
86	LENOIR	2017	82.24	.8450	69.49	38.02
87	MARTIN	2017	99.02	.8100	80.21	45.68
88	NASH	2017	70.90	.6700	47.50	33.60
89	TYRRELL	2017	89.91	.9500	85.41	57.14
90	WARREN	2017	86.18	.8100	69.80	54.73
91	YADKIN	2017	77.90	.6600	51.42	32.62

<b>2017 Reappraisal County Stats</b>					
	<b>Minimum</b>	67.57	0.65	43.92	12.52
	<b>Maximum</b>	99.02	0.95	91.83	75.00
	<b>Average</b>	82.67	0.80	66.77	41.61

**2022 List of the Sales Ratio Study Sorted Alphabetically by Reappraisal Year**

		<b>Reappraisal</b>			<b>Effective Tax</b>	
	<b>County</b>	<b>Year</b>	<b>Median</b>	<b>Rate</b>	<b>Rate</b>	<b>COD</b>
92	CRAVEN	2016	76.88	.5600	43.05	19.81
93	PERQUIMANS	2016	83.33	.6100	50.83	58.40
94	RICHMOND	2016	88.30	.8300	73.29	32.26
95	VANCE	2016	74.77	.8900	66.55	45.40
96	WILSON	2016	71.69	.7300	52.33	20.44
97	YANCEY	2016	93.44	.6000	56.06	11.11

<b>2016 Reappraisal County Stats</b>					
	<b>Minimum</b>	71.69	0.5600	43.05	11.11
	<b>Maximum</b>	93.44	0.8900	73.29	58.40
	<b>Average</b>	81.40	0.7033	57.02	31.24

98	ALEXANDER	2015	65.61	.7900	51.83	47.19
99	CAMDEN	2015	73.30	.8700	63.77	29.30
100	NORTHAMPTON	2015	77.34	.9000	69.60	61.35

<b>2015 Reappraisal County Stats</b>					
	<b>Minimum</b>	65.61	0.7900	51.83	29.30
	<b>Maximum</b>	77.34	0.9000	69.60	61.35
	<b>Average</b>	72.08	0.8533	61.74	45.94

2022-2023  
**PROPERTY TAX RATES AND REAPPRAISAL SCHEDULES FOR NORTH CAROLINA COUNTIES**  
 (All rates per \$100 valuation)

Counties	Tax Rate	Year of latest reappraisal	Next scheduled reappraisal	Counties	Tax Rate	Year of latest reappraisal	Next scheduled reappraisal
ALAMANCE	\$.6500	2017	2023	JOHNSTON	\$.7300	2019	2025
ALEXANDER	.7900	2015	2023	JONES	.7200	2022	2030
ALLEGHANY	.5970	2021	2027	LEE	.7300	2019	2023
ANSON	.7770	2018	2026	LENOIR	.8450	2017	2025
ASHE	.5100	2019	2023	LINCOLN	.6190	2019	2023
AVERY	.4000	2022	2026	MACON	.4000	2019	2023
BEAUFORT	.6250	2018	2026	MADISON	.5000	2020	2028
BERTIE	.8650	2020	2028	MARTIN	.8100	2017	2025
BLADEN	.7850	2022	2029	MCDOWELL	.5775	2019	2023
BRUNSWICK	.4850	2019	2023	MECKLENBURG	.6169	2019	2023
BUNCOMBE	.4880	2021	2025	MITCHELL	.5600	2022	2026
BURKE	.6950	2019	2023	MONTGOMERY	.6150	2020	2028
CABARRUS	.7400	2020	2024	MOORE	.4850	2019	2023
CALDWELL	.6300	2021	2025	NASH	.6700	2017	2024
CAMDEN	.8700	2015	2023	NEW HANOVER	.4550	2021	2025
CARTERET	.3300	2020	2024	NORTHAMPTON	.9000	2015	2023
CASWELL	.7350	2022	2026	ONslow	.6550	2022	2026
CATAWBA	.5750	2019	2023	ORANGE	.8312	2021	2026
CHATHAM	.6650	2021	2025	PAMLICO	.6250	2020	2028
CHEROKEE	.6100	2020	2028	PASQUOTANK	.6200	2022	2030
CHOWAN	.6650	2022	2030	PENDER	.6450	2019	2027
CLAY	.4300	2018	2026	PERQUIMANS	.6100	2016	2024
CLEVELAND	.6875	2021	2025	PERSON	.7200	2021	2025
COLUMBUS	.8050	2021	2029	PITT	.6841	2020	2024
CRAVEN	.5600	2016	2023	POLK	.5143	2021	2025
CUMBERLAND	.7990	2017	2025	RANDOLPH	.6327	2019	2023
CURRITUCK	.4600	2021	2029	RICHMOND	.8300	2016	2024
DARE	.4005	2020	2025	ROBESON	.7700	2018	2026
DAVIDSON	.5400	2021	2027	ROCKINGHAM	.6950	2019	2024
DAVIE	.7330	2021	2025	ROWAN	.6575	2019	2023
DUPLIN	.7350	2017	2023	RUTHERFORD	.5970	2019	2023
DURHAM	.7222	2019	2023	SAMPSON	.8250	2019	2027
EDGEcombe	.9500	2017	2024	SCOTLAND	.9900	2019	2027
FORSYTH	.6778	2021	2025	STANLY	.6100	2021	2025
FRANKLIN	.7850	2018	2024	STOKES	.6600	2021	2025
GASTON	.8100	2019	2023	SURRY	.5520	2021	2025
GATES	.8400	2017	2025	SWAIN	.3600	2021	2029
GRAHAM	.6500	2019	2023	TRANSYLVANIA	.6033	2021	2025
GRANVILLE	.8400	2018	2024	TYRRELL	.9500	2017	2025
GREENE	.7860	2021	2029	UNION	.5880	2021	2025
GUILFORD	.7305	2022	2027	VANCE	.8900	2016	2024
HALIFAX	.7600	2020	2028	WAKE	.6195	2020	2024
HARNETT	.5910	2022	2026	WARREN	.8100	2017	2025
HAYWOOD	.5350	2021	2025	WASHINGTON	.8500	2021	2029
HENDERSON	.5610	2019	2023	WATAUGA	.3180	2022	2030
HERTFORD	.8400	2019	2027	WAYNE	.7425	2019	2027
HOKE	.7300	2022	2030	WILKES	.6600	2019	2023
HYDE	.8950	2017	2023	WILSON	.7300	2016	2024
IREDELL	.5375	2019	2023	YADKIN	.6600	2017	2023
JACKSON	.3800	2021	2025	YANCEY	.6000	2016	2024

Property subject to taxation must be assessed at 100% of appraised value.

Reappraisals are effective January 1 of year shown. Real property must be reappraised every 8 years but counties may elect to reappraise more frequently.

Year shown for next scheduled reappraisal is the year indicated based on the Octennial Reappraisal Budget Reserve provided to NCDOR as of July 2022.