

**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 4th and 7th 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

	County	Reappraisal Year	Median	Rate	Effective Tax Rate	COD
1	ALAMANCE	2017	67.57	.6500	.4392	34.60
2	ALEXANDER	2015	65.61	.7900	.5183	47.19
3	ALLEGHANY	2021	83.94	.5970	.5011	35.51
4	ANSON	2018	91.21	.7770	.7087	13.35
5	ASHE	2019	79.39	.5100	.4049	26.85
6	AVERY	2022	99.47	.4000	.3979	25.24
7	BEAUFORT	2018	81.01	.6250	.5063	45.62
8	BERTIE	2020	103.51	.8650	.8953	22.72
9	BLADEN	2022	96.77	.7850	.7596	38.90
10	BRUNSWICK	2019	75.18	.4850	.3646	21.79
11	BUNCOMBE	2021	86.18	.4880	.4205	14.31
12	BURKE	2019	74.55	.6950	.5182	30.93
13	CABARRUS	2020	78.18	.7400	.5785	14.86
14	CALDWELL	2021	91.42	.6300	.5759	10.53
15	CAMDEN	2015	73.30	.8700	.6377	29.30
16	CARTERET	2020	77.18	.3300	.2547	31.05
17	CASWELL	2022	94.59	.7350	.6952	25.99
18	CATAWBA	2019	69.73	.5750	.4009	19.81
19	CHATHAM	2021	82.53	.6650	.5489	27.55
20	CHEROKEE	2020	80.93	.6100	.4937	41.07
21	CHOWAN	2022	98.38	.6650	.6542	18.25
22	CLAY	2018	80.40	.4300	.3457	121.18
23	CLEVELAND	2021	74.98	.6875	.5155	34.80
24	COLUMBUS	2021	79.44	.8050	.6395	40.06
25	CRAVEN	2016	76.88	.5600	.4305	19.81
26	CUMBERLAND	2017	75.89	.7990	.6064	12.52
27	CURRITUCK	2021	86.78	.4600	.3992	16.72
28	DARE	2020	79.11	.4005	.3169	15.92
29	DAVIDSON	2021	87.09	.5400	.4703	13.88
30	DAVIE	2021	86.42	.7330	.6335	23.13
31	DUPLIN	2017	87.62	.7350	.6440	75.00
32	DURHAM	2019	76.64	.7222	.5535	16.18
33	EDGECOMBE	2017	96.67	.9500	.9183	17.92
34	FORSYTH	2021	84.51	.6778	.5728	13.93
35	FRANKLIN	2018	71.52	.7850	.5614	14.64
36	GASTON	2019	68.67	.8100	.5562	24.46
37	GATES	2017	88.26	.8400	.7414	52.62
38	GRAHAM	2019	72.61	.6500	.4719	50.27
39	GRANVILLE	2018	67.50	.8400	.5670	27.93
40	GREENE	2021	83.70	.7860	.6579	24.65
41	GUILFORD	2022	98.51	.7305	.7196	13.90
42	HALIFAX	2020	84.55	.7600	.6426	23.31
43	HARNETT	2022	99.35	.5910	.5872	14.39
44	HAYWOOD	2021	79.37	.5350	.4246	22.74
45	HENDERSON	2019	73.58	.5610	.4128	23.06
46	HERTFORD	2019	90.65	.8400	.7615	23.69
47	HOKE	2022	98.68	.7300	.7203	9.26
48	HYDE	2017	69.86	.8950	.6253	44.91
49	IREDELL	2019	71.46	.5375	.3841	21.77
50	JACKSON	2021	95.62	.3800	.3634	6.01

2022 List of the Sales Ratio Study Sorted Alphabetically by County

	County	Reappraisal Year	Median	Rate	Effective Tax Rate	COD
51	JOHNSTON	2019	80.78	.7300	.5897	13.01
52	JONES	2022	100.21	.7200	.7215	9.07
53	LEE	2019	73.89	.7300	.5394	20.81
54	LENOIR	2017	82.24	.8450	.6949	38.02
55	LINCOLN	2019	75.40	.6190	.4667	18.28
56	MACON	2019	89.38	.4000	.3575	21.68
57	MADISON	2020	72.50	.5000	.3625	40.81
58	MARTIN	2017	99.02	.8100	.8021	45.68
59	MCDOWELL	2019	74.20	.5775	.4285	65.87
60	MECKLENBURG	2019	74.33	.6169	.4586	13.75
61	MITCHELL	2022	99.76	.5600	.5587	4.21
62	MONTGOMERY	2020	84.88	.6150	.5220	40.15
63	MOORE	2019	80.28	.4850	.3894	30.02
64	NASH	2017	70.90	.6700	.4750	33.60
65	NEW HANOVER	2021	96.71	.4550	.4400	11.93
66	NORTHAMPTON	2015	77.34	.9000	.6960	61.35
67	ONslow	2022	101.51	.6550	.6649	8.49
68	ORANGE	2021	81.97	.8312	.6813	15.47
69	PAMLICO	2020	84.42	.6250	.5276	30.48
70	PASQUOTANK	2022	97.55	.6200	.6048	17.75
71	PENDER	2019	71.79	.6450	.4631	26.60
72	PERQUIMANS	2016	83.33	.6100	.5083	58.40
73	PERSON	2021	91.33	.7200	.6576	24.29
74	PITT	2020	81.02	.6841	.5543	22.12
75	POLK	2021	84.45	.5143	.4343	27.50
76	RANDOLPH	2019	76.64	.6327	.4849	19.28
77	RICHMOND	2016	88.30	.8300	.7329	32.26
78	ROBESON	2018	84.90	.7700	.6537	41.36
79	ROCKINGHAM	2019	77.86	.6950	.5411	36.07
80	ROWAN	2019	73.38	.6575	.4825	27.45
81	RUTHERFORD	2019	68.73	.5970	.4103	47.66
82	SAMPSON	2019	82.25	.8250	.6786	35.52
83	SCOTLAND	2019	84.07	.9900	.8323	16.72
84	STANLY	2021	83.18	.6100	.5074	18.25
85	STOKES	2021	90.77	.6600	.5991	16.51
86	SURRY	2021	88.51	.5520	.4886	11.82
87	SWAIN	2021	81.89	.3600	.2948	50.93
88	TRANSYLVANIA	2021	84.80	.6033	.5116	20.75
89	TYRRELL	2017	89.91	.9500	.8541	57.14
90	UNION	2021	82.03	.5880	.4823	17.17
91	VANCE	2016	74.77	.8900	.6655	45.40
92	WAKE	2020	80.52	.6195	.4988	14.37
93	WARREN	2017	86.18	.8100	.6980	54.73
94	WASHINGTON	2021	99.72	.8500	.8476	7.61
95	WATAUGA	2022	98.41	.3180	.3129	10.86
96	WAYNE	2019	83.35	.7425	.6188	19.42
97	WILKES	2019	90.87	.6600	.5998	16.54
98	WILSON	2016	71.69	.7300	.5233	20.44
99	YADKIN	2017	77.90	.6600	.5142	32.62
100	YANCEY	2016	93.44	.6000	.5606	11.11

2022 List of the Sales Ratio Study Sorted Alphabetically by Median

	County	Reappraisal Year	Median	Rate	Effective Tax Rate	COD
1	BERTIE	2020	103.51	.8650	.8953	22.72
2	ONslow	2022	101.51	.6550	.6649	8.49
3	JONES	2022	100.21	.7200	.7215	9.07
4	MITCHELL	2022	99.76	.5600	.5587	4.21
5	WASHINGTON	2021	99.72	.8500	.8476	7.61
6	AVERY	2022	99.47	.4000	.3979	25.24
7	HARNETT	2022	99.35	.5910	.5872	14.39
8	MARTIN	2017	99.02	.8100	.8021	45.68
9	HOKE	2022	98.68	.7300	.7203	9.26
10	GUILFORD	2022	98.51	.7305	.7196	13.90
11	WATAUGA	2022	98.41	.3180	.3129	10.86
12	CHOWAN	2022	98.38	.6650	.6542	18.25
13	PASQUOTANK	2022	97.55	.6200	.6048	17.75
14	BLADEN	2022	96.77	.7850	.7596	38.90
15	NEW HANOVER	2021	96.71	.4550	.4400	11.93
16	EDGEcombe	2017	96.67	.9500	.9183	17.92
17	JACKSON	2021	95.62	.3800	.3634	6.01
18	CASWELL	2022	94.59	.7350	.6952	25.99
19	YANCEY	2016	93.44	.6000	.5606	11.11
20	CALDWELL	2021	91.42	.6300	.5759	10.53
21	PERSON	2021	91.33	.7200	.6576	24.29
22	ANSON	2018	91.21	.7770	.7087	13.35
23	WILKES	2019	90.87	.6600	.5998	16.54
24	STOKES	2021	90.77	.6600	.5991	16.51
25	HERTFORD	2019	90.65	.8400	.7615	23.69
26	TYRRELL	2017	89.91	.9500	.8541	57.14
27	MACON	2019	89.38	.4000	.3575	21.68
28	SURRY	2021	88.51	.5520	.4886	11.82
29	RICHMOND	2016	88.30	.8300	.7329	32.26
30	GATES	2017	88.26	.8400	.7414	52.62
31	DUPLIN	2017	87.62	.7350	.6440	75.00
32	DAVIDSON	2021	87.09	.5400	.4703	13.88
33	CURRITUCK	2021	86.78	.4600	.3992	16.72
34	DAVIE	2021	86.42	.7330	.6335	23.13
35	BUNCOMBE	2021	86.18	.4880	.4205	14.31
36	WARREN	2017	86.18	.8100	.6980	54.73
37	ROBESON	2018	84.90	.7700	.6537	41.36
38	MONTGOMERY	2020	84.88	.6150	.5220	40.15
39	TRANSYLVANIA	2021	84.80	.6033	.5116	20.75
40	HALIFAX	2020	84.55	.7600	.6426	23.31
41	FORSYTH	2021	84.51	.6778	.5728	13.93
42	POLK	2021	84.45	.5143	.4343	27.50
43	PAMLICO	2020	84.42	.6250	.5276	30.48
44	SCOTLAND	2019	84.07	.9900	.8323	16.72
45	ALLEGHANY	2021	83.94	.5970	.5011	35.51
46	GREENE	2021	83.70	.7860	.6579	24.65
47	WAYNE	2019	83.35	.7425	.6188	19.42
48	PERQUIMANS	2016	83.33	.6100	.5083	58.40
49	STANLY	2021	83.18	.6100	.5074	18.25
50	CHATHAM	2021	82.53	.6650	.5489	27.55

2022 List of the Sales Ratio Study Sorted Alphabetically by Median

	County	Reappraisal Year	Median	Rate	Effective Tax Rate	COD
51	SAMPSON	2019	82.25	.8250	.6786	35.52
52	LENOIR	2017	82.24	.8450	.6949	38.02
53	UNION	2021	82.03	.5880	.4823	17.17
54	ORANGE	2021	81.97	.8312	.6813	15.47
55	SWAIN	2021	81.89	.3600	.2948	50.93
56	PITT	2020	81.02	.6841	.5543	22.12
57	BEAUFORT	2018	81.01	.6250	.5063	45.62
58	CHEROKEE	2020	80.93	.6100	.4937	41.07
59	JOHNSTON	2019	80.78	.7300	.5897	13.01
60	WAKE	2020	80.52	.6195	.4988	14.37
61	CLAY	2018	80.40	.4300	.3457	121.18
62	MOORE	2019	80.28	.4850	.3894	30.02
63	COLUMBUS	2021	79.44	.8050	.6395	40.06
64	ASHE	2019	79.39	.5100	.4049	26.85
65	HAYWOOD	2021	79.37	.5350	.4246	22.74
66	DARE	2020	79.11	.4005	.3169	15.92
67	CABARRUS	2020	78.18	.7400	.5785	14.86
68	YADKIN	2017	77.90	.6600	.5142	32.62
69	ROCKINGHAM	2019	77.86	.6950	.5411	36.07
70	NORTHAMPTON	2015	77.34	.9000	.6960	61.35
71	CARTERET	2020	77.18	.3300	.2547	31.05
72	CRAVEN	2016	76.88	.5600	.4305	19.81
73	RANDOLPH	2019	76.64	.6327	.4849	19.28
74	DURHAM	2019	76.64	.7222	.5535	16.18
75	CUMBERLAND	2017	75.89	.7990	.6064	12.52
76	LINCOLN	2019	75.40	.6190	.4667	18.28
77	BRUNSWICK	2019	75.18	.4850	.3646	21.79
78	CLEVELAND	2021	74.98	.6875	.5155	34.80
79	VANCE	2016	74.77	.8900	.6655	45.40
80	BURKE	2019	74.55	.6950	.5182	30.93
81	MECKLENBURG	2019	74.33	.6169	.4586	13.75
82	MCDOWELL	2019	74.20	.5775	.4285	65.87
83	LEE	2019	73.89	.7300	.5394	20.81
84	HENDERSON	2019	73.58	.5610	.4128	23.06
85	ROWAN	2019	73.38	.6575	.4825	27.45
86	CAMDEN	2015	73.30	.8700	.6377	29.30
87	GRAHAM	2019	72.61	.6500	.4719	50.27
88	MADISON	2020	72.50	.5000	.3625	40.81
89	PENDER	2019	71.79	.6450	.4631	26.60
90	WILSON	2016	71.69	.7300	.5233	20.44
91	FRANKLIN	2018	71.52	.7850	.5614	14.64
92	IREDELL	2019	71.46	.5375	.3841	21.77
93	NASH	2017	70.90	.6700	.4750	33.60
94	HYDE	2017	69.86	.8950	.6253	44.91
95	CATAWBA	2019	69.73	.5750	.4009	19.81
96	RUTHERFORD	2019	68.73	.5970	.4103	47.66
97	GASTON	2019	68.67	.8100	.5562	24.46
98	ALAMANCE	2017	67.57	.6500	.4392	34.60
99	GRANVILLE	2018	67.50	.8400	.5670	27.93
100	ALEXANDER	2015	65.61	.7900	.5183	47.19

2022 List of the Sales Ratio Study Sorted Alphabetically by Rate

	County	Reappraisal Year	Median	Rate	Effective Tax Rate	COD
1	SCOTLAND	2019	84.07	.9900	.8323	16.72
2	EDGECOMBE	2017	96.67	.9500	.9183	17.92
3	TYRRELL	2017	89.91	.9500	.8541	57.14
4	NORTHAMPTON	2015	77.34	.9000	.6960	61.35
5	HYDE	2017	69.86	.8950	.6253	44.91
6	VANCE	2016	74.77	.8900	.6655	45.40
7	CAMDEN	2015	73.30	.8700	.6377	29.30
8	BERTIE	2020	103.51	.8650	.8953	22.72
9	WASHINGTON	2021	99.72	.8500	.8476	7.61
10	LENOIR	2017	82.24	.8450	.6949	38.02
11	GATES	2017	88.26	.8400	.7414	52.62
12	GRANVILLE	2018	67.50	.8400	.5670	27.93
13	HERTFORD	2019	90.65	.8400	.7615	23.69
14	ORANGE	2021	81.97	.8312	.6813	15.47
15	RICHMOND	2016	88.30	.8300	.7329	32.26
16	SAMPSON	2019	82.25	.8250	.6786	35.52
17	GASTON	2019	68.67	.8100	.5562	24.46
18	MARTIN	2017	99.02	.8100	.8021	45.68
19	WARREN	2017	86.18	.8100	.6980	54.73
20	COLUMBUS	2021	79.44	.8050	.6395	40.06
21	CUMBERLAND	2017	75.89	.7990	.6064	12.52
22	ALEXANDER	2015	65.61	.7900	.5183	47.19
23	GREENE	2021	83.70	.7860	.6579	24.65
24	BLADEN	2022	96.77	.7850	.7596	38.90
25	FRANKLIN	2018	71.52	.7850	.5614	14.64
26	ANSON	2018	91.21	.7770	.7087	13.35
27	ROBESON	2018	84.90	.7700	.6537	41.36
28	HALIFAX	2020	84.55	.7600	.6426	23.31
29	WAYNE	2019	83.35	.7425	.6188	19.42
30	CABARRUS	2020	78.18	.7400	.5785	14.86
31	CASWELL	2022	94.59	.7350	.6952	25.99
32	DUPLIN	2017	87.62	.7350	.6440	75.00
33	DAVIE	2021	86.42	.7330	.6335	23.13
34	GUILFORD	2022	98.51	.7305	.7196	13.90
35	HOKE	2022	98.68	.7300	.7203	9.26
36	JOHNSTON	2019	80.78	.7300	.5897	13.01
37	LEE	2019	73.89	.7300	.5394	20.81
38	WILSON	2016	71.69	.7300	.5233	20.44
39	DURHAM	2019	76.64	.7222	.5535	16.18
40	JONES	2022	100.21	.7200	.7215	9.07
41	PERSON	2021	91.33	.7200	.6576	24.29
42	BURKE	2019	74.55	.6950	.5182	30.93
43	ROCKINGHAM	2019	77.86	.6950	.5411	36.07
44	CLEVELAND	2021	74.98	.6875	.5155	34.80
45	PITT	2020	81.02	.6841	.5543	22.12
46	FORSYTH	2021	84.51	.6778	.5728	13.93
47	NASH	2017	70.90	.6700	.4750	33.60
48	CHATHAM	2021	82.53	.6650	.5489	27.55
49	CHOWAN	2022	98.38	.6650	.6542	18.25
50	STOKES	2021	90.77	.6600	.5991	16.51

2022 List of the Sales Ratio Study Sorted Alphabetically by Rate

		Reappraisal		Effective Tax		
	County	Year	Median	Rate	Rate	COD
51	WILKES	2019	90.87	.6600	.5998	16.54
52	YADKIN	2017	77.90	.6600	.5142	32.62
53	ROWAN	2019	73.38	.6575	.4825	27.45
54	ONSLOW	2022	101.51	.6550	.6649	8.49
55	ALAMANCE	2017	67.57	.6500	.4392	34.60
56	GRAHAM	2019	72.61	.6500	.4719	50.27
57	PENDER	2019	71.79	.6450	.4631	26.60
58	RANDOLPH	2019	76.64	.6327	.4849	19.28
59	CALDWELL	2021	91.42	.6300	.5759	10.53
60	BEAUFORT	2018	81.01	.6250	.5063	45.62
61	PAMLICO	2020	84.42	.6250	.5276	30.48
62	PASQUOTANK	2022	97.55	.6200	.6048	17.75
63	WAKE	2020	80.52	.6195	.4988	14.37
64	LINCOLN	2019	75.40	.6190	.4667	18.28
65	MECKLENBURG	2019	74.33	.6169	.4586	13.75
66	MONTGOMERY	2020	84.88	.6150	.5220	40.15
67	CHEROKEE	2020	80.93	.6100	.4937	41.07
68	PERQUIMANS	2016	83.33	.6100	.5083	58.40
69	STANLY	2021	83.18	.6100	.5074	18.25
70	TRANSYLVANIA	2021	84.80	.6033	.5116	20.75
71	YANCEY	2016	93.44	.6000	.5606	11.11
72	ALLEGHANY	2021	83.94	.5970	.5011	35.51
73	RUTHERFORD	2019	68.73	.5970	.4103	47.66
74	HARNETT	2022	99.35	.5910	.5872	14.39
75	UNION	2021	82.03	.5880	.4823	17.17
76	MCDOWELL	2019	74.20	.5775	.4285	65.87
77	CATAWBA	2019	69.73	.5750	.4009	19.81
78	HENDERSON	2019	73.58	.5610	.4128	23.06
79	CRAVEN	2016	76.88	.5600	.4305	19.81
80	MITCHELL	2022	99.76	.5600	.5587	4.21
81	SURRY	2021	88.51	.5520	.4886	11.82
82	DAVIDSON	2021	87.09	.5400	.4703	13.88
83	IREDELL	2019	71.46	.5375	.3841	21.77
84	HAYWOOD	2021	79.37	.5350	.4246	22.74
85	POLK	2021	84.45	.5143	.4343	27.50
86	ASHE	2019	79.39	.5100	.4049	26.85
87	MADISON	2020	72.50	.5000	.3625	40.81
88	BUNCOMBE	2021	86.18	.4880	.4205	14.31
89	BRUNSWICK	2019	75.18	.4850	.3646	21.79
90	MOORE	2019	80.28	.4850	.3894	30.02
91	CURRITUCK	2021	86.78	.4600	.3992	16.72
92	NEW HANOVER	2021	96.71	.4550	.4400	11.93
93	CLAY	2018	80.40	.4300	.3457	121.18
94	DARE	2020	79.11	.4005	.3169	15.92
95	AVERY	2022	99.47	.4000	.3979	25.24
96	MACON	2019	89.38	.4000	.3575	21.68
97	JACKSON	2021	95.62	.3800	.3634	6.01
98	SWAIN	2021	81.89	.3600	.2948	50.93
99	CARTERET	2020	77.18	.3300	.2547	31.05
100	WATAUGA	2022	98.41	.3180	.3129	10.86

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

	County	Reappraisal Year	Median	Rate	Effective Tax Rate	COD
1	EDGECOMBE	2017	96.67	.9500	.9183	17.92
2	BERTIE	2020	103.51	.8650	.8953	22.72
3	TYRRELL	2017	89.91	.9500	.8541	57.14
4	WASHINGTON	2021	99.72	.8500	.8476	7.61
5	SCOTLAND	2019	84.07	.9900	.8323	16.72
6	MARTIN	2017	99.02	.8100	.8021	45.68
7	HERTFORD	2019	90.65	.8400	.7615	23.69
8	BLADEN	2022	96.77	.7850	.7596	38.90
9	GATES	2017	88.26	.8400	.7414	52.62
10	RICHMOND	2016	88.30	.8300	.7329	32.26
11	JONES	2022	100.21	.7200	.7215	9.07
12	HOKE	2022	98.68	.7300	.7203	9.26
13	GUILFORD	2022	98.51	.7305	.7196	13.90
14	ANSON	2018	91.21	.7770	.7087	13.35
15	WARREN	2017	86.18	.8100	.6980	54.73
16	NORTHAMPTON	2015	77.34	.9000	.6960	61.35
17	CASWELL	2022	94.59	.7350	.6952	25.99
18	LENOIR	2017	82.24	.8450	.6949	38.02
19	ORANGE	2021	81.97	.8312	.6813	15.47
20	SAMPSON	2019	82.25	.8250	.6786	35.52
21	VANCE	2016	74.77	.8900	.6655	45.40
22	ONSLOW	2022	101.51	.6550	.6649	8.49
23	GREENE	2021	83.70	.7860	.6579	24.65
24	PERSON	2021	91.33	.7200	.6576	24.29
25	CHOWAN	2022	98.38	.6650	.6542	18.25
26	ROBESON	2018	84.90	.7700	.6537	41.36
27	DUPLIN	2017	87.62	.7350	.6440	75.00
28	HALIFAX	2020	84.55	.7600	.6426	23.31
29	COLUMBUS	2021	79.44	.8050	.6395	40.06
30	CAMDEN	2015	73.30	.8700	.6377	29.30
31	DAVIE	2021	86.42	.7330	.6335	23.13
32	HYDE	2017	69.86	.8950	.6253	44.91
33	WAYNE	2019	83.35	.7425	.6188	19.42
34	CUMBERLAND	2017	75.89	.7990	.6064	12.52
35	PASQUOTANK	2022	97.55	.6200	.6048	17.75
36	WILKES	2019	90.87	.6600	.5998	16.54
37	STOKES	2021	90.77	.6600	.5991	16.51
38	JOHNSTON	2019	80.78	.7300	.5897	13.01
39	HARNETT	2022	99.35	.5910	.5872	14.39
40	CABARRUS	2020	78.18	.7400	.5785	14.86
41	CALDWELL	2021	91.42	.6300	.5759	10.53
42	FORSYTH	2021	84.51	.6778	.5728	13.93
43	GRANVILLE	2018	67.50	.8400	.5670	27.93
44	FRANKLIN	2018	71.52	.7850	.5614	14.64
45	YANCEY	2016	93.44	.6000	.5606	11.11
46	MITCHELL	2022	99.76	.5600	.5587	4.21
47	GASTON	2019	68.67	.8100	.5562	24.46
48	PITT	2020	81.02	.6841	.5543	22.12
49	DURHAM	2019	76.64	.7222	.5535	16.18
50	CHATHAM	2021	82.53	.6650	.5489	27.55

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

	County	Reappraisal Year	Median	Rate	Effective Tax Rate	COD
51	ROCKINGHAM	2019	77.86	.6950	.5411	36.07
52	LEE	2019	73.89	.7300	.5394	20.81
53	PAMLICO	2020	84.42	.6250	.5276	30.48
54	WILSON	2016	71.69	.7300	.5233	20.44
55	MONTGOMERY	2020	84.88	.6150	.5220	40.15
56	ALEXANDER	2015	65.61	.7900	.5183	47.19
57	BURKE	2019	74.55	.6950	.5182	30.93
58	CLEVELAND	2021	74.98	.6875	.5155	34.80
59	YADKIN	2017	77.90	.6600	.5142	32.62
60	TRANSYLVANIA	2021	84.80	.6033	.5116	20.75
61	PERQUIMANS	2016	83.33	.6100	.5083	58.40
62	STANLY	2021	83.18	.6100	.5074	18.25
63	BEAUFORT	2018	81.01	.6250	.5063	45.62
64	ALLEGHANY	2021	83.94	.5970	.5011	35.51
65	WAKE	2020	80.52	.6195	.4988	14.37
66	CHEROKEE	2020	80.93	.6100	.4937	41.07
67	SURRY	2021	88.51	.5520	.4886	11.82
68	RANDOLPH	2019	76.64	.6327	.4849	19.28
69	ROWAN	2019	73.38	.6575	.4825	27.45
70	UNION	2021	82.03	.5880	.4823	17.17
71	NASH	2017	70.90	.6700	.4750	33.60
72	GRAHAM	2019	72.61	.6500	.4719	50.27
73	DAVIDSON	2021	87.09	.5400	.4703	13.88
74	LINCOLN	2019	75.40	.6190	.4667	18.28
75	PENDER	2019	71.79	.6450	.4631	26.60
76	MECKLENBURG	2019	74.33	.6169	.4586	13.75
77	NEW HANOVER	2021	96.71	.4550	.4400	11.93
78	ALAMANCE	2017	67.57	.6500	.4392	34.60
79	POLK	2021	84.45	.5143	.4343	27.50
80	CRAVEN	2016	76.88	.5600	.4305	19.81
81	MCDOWELL	2019	74.20	.5775	.4285	65.87
82	HAYWOOD	2021	79.37	.5350	.4246	22.74
83	BUNCOMBE	2021	86.18	.4880	.4205	14.31
84	HENDERSON	2019	73.58	.5610	.4128	23.06
85	RUTHERFORD	2019	68.73	.5970	.4103	47.66
86	ASHE	2019	79.39	.5100	.4049	26.85
87	CATAWBA	2019	69.73	.5750	.4009	19.81
88	CURRITUCK	2021	86.78	.4600	.3992	16.72
89	AVERY	2022	99.47	.4000	.3979	25.24
90	MOORE	2019	80.28	.4850	.3894	30.02
91	IREDELL	2019	71.46	.5375	.3841	21.77
92	BRUNSWICK	2019	75.18	.4850	.3646	21.79
93	JACKSON	2021	95.62	.3800	.3634	6.01
94	MADISON	2020	72.50	.5000	.3625	40.81
95	MACON	2019	89.38	.4000	.3575	21.68
96	CLAY	2018	80.40	.4300	.3457	121.18
97	DARE	2020	79.11	.4005	.3169	15.92
98	WATAUGA	2022	98.41	.3180	.3129	10.86
99	SWAIN	2021	81.89	.3600	.2948	50.93
100	CARTERET	2020	77.18	.3300	.2547	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	.3979	25.24
2	BLADEN	2022	96.77	.7850	.7596	38.90
3	CASWELL	2022	94.59	.7350	.6952	25.99
4	CHOWAN	2022	98.38	.6650	.6542	18.25
5	GUILFORD	2022	98.51	.7305	.7196	13.90
6	HARNETT	2022	99.35	.5910	.5872	14.39
7	HOKE	2022	98.68	.7300	.7203	9.26
8	JONES	2022	100.21	.7200	.7215	9.07
9	MITCHELL	2022	99.76	.5600	.5587	4.21
10	ONslow	2022	101.51	.6550	.6649	8.49
11	PASQUOTANK	2022	97.55	.6200	.6048	17.75
12	WATAUGA	2022	98.41	.3180	.3129	10.86

2022 Reappraisal County Stats					
Minimum	94.59	.3180	.3129	4.21	
Maximum	101.51	.7850	.7596	38.90	
Average	98.60	.6258	.6164	16.36	

13	ALLEGHANY	2021	83.94	.5970	.5011	35.51
14	BUNCOMBE	2021	86.18	.4880	.4205	14.31
15	CALDWELL	2021	91.42	.6300	.5759	10.53
16	CHATHAM	2021	82.53	.6650	.5489	27.55
17	CLEVELAND	2021	74.98	.6875	.5155	34.80
18	COLUMBUS	2021	79.44	.8050	.6395	40.06
19	CURRITUCK	2021	86.78	.4600	.3992	16.72
20	DAVIDSON	2021	87.09	.5400	.4703	13.88
21	DAVIE	2021	86.42	.7330	.6335	23.13
22	FORSYTH	2021	84.51	.6778	.5728	13.93
23	GREENE	2021	83.70	.7860	.6579	24.65
24	HAYWOOD	2021	79.37	.5350	.4246	22.74
25	JACKSON	2021	95.62	.3800	.3634	6.01
26	NEW HANOVER	2021	96.71	.4550	.4400	11.93
27	ORANGE	2021	81.97	.8312	.6813	15.47
28	PERSON	2021	91.33	.7200	.6576	24.29
29	POLK	2021	84.45	.5143	.4343	27.50
30	STANLY	2021	83.18	.6100	.5074	18.25
31	STOKES	2021	90.77	.6600	.5991	16.51
32	SURRY	2021	88.51	.5520	.4886	11.82
33	SWAIN	2021	81.89	.3600	.2948	50.93
34	TRANSYLVANIA	2021	84.80	.6033	.5116	20.75
35	UNION	2021	82.03	.5880	.4823	17.17
36	WASHINGTON	2021	99.72	.8500	.8476	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	.3600	.2948	6.01	
Maximum	99.72	.8500	.8476	50.93	
Average	86.14	.6137	.5278	21.09	

37	BERTIE	2020	103.51	.8650	.8953	22.72
38	CABARRUS	2020	78.18	.7400	.5785	14.86
39	CARTERET	2020	77.18	.3300	.2547	31.05
40	CHEROKEE	2020	80.93	.6100	.4937	41.07
41	DARE	2020	79.11	.4005	.3169	15.92
42	HALIFAX	2020	84.55	.7600	.6426	23.31
43	MADISON	2020	72.50	.5000	.3625	40.81
44	MONTGOMERY	2020	84.88	.6150	.5220	40.15
45	PAMLICO	2020	84.42	.6250	.5276	30.48
46	PITT	2020	81.02	.6841	.5543	22.12
47	WAKE	2020	80.52	.6195	.4988	14.37

2020 Reappraisal County Stats					
Minimum	72.50	.3300	.2547	14.37	
Maximum	103.51	.8650	.8953	41.07	
Average	82.44	.6136	.5134	26.99	

48	ASHE	2019	79.39	.5100	.4049	26.85
49	BRUNSWICK	2019	75.18	.4850	.3646	21.79
50	BURKE	2019	74.55	.6950	.5182	30.93
51	CATAWBA	2019	69.73	.5750	.4009	19.81
52	DURHAM	2019	76.64	.7222	.5535	16.18
53	GASTON	2019	68.67	.8100	.5562	24.46
54	GRAHAM	2019	72.61	.6500	.4719	50.27
55	HENDERSON	2019	73.58	.5610	.4128	23.06
56	HERTFORD	2019	90.65	.8400	.7615	23.69
57	IREDELL	2019	71.46	.5375	.3841	21.77
58	JOHNSTON	2019	80.78	.7300	.5897	13.01
59	LEE	2019	73.89	.7300	.5394	20.81
60	LINCOLN	2019	75.40	.6190	.4667	18.28
61	MACON	2019	89.38	.4000	.3575	21.68
62	MCDOWELL	2019	74.20	.5775	.4285	65.87
63	MECKLENBURG	2019	74.33	.6169	.4586	13.75
64	MOORE	2019	80.28	.4850	.3894	30.02
65	PENDER	2019	71.79	.6450	.4631	26.60
66	RANDOLPH	2019	76.64	.6327	.4849	19.28
67	ROCKINGHAM	2019	77.86	.6950	.5411	36.07

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

	County	Reappraisal		Effective Tax		
		Year	Median	Rate	Rate	COD
68	ROWAN	2019	73.38	.6575	.4825	27.45
69	RUTHERFORD	2019	68.73	.5970	.4103	47.66
70	SAMPSON	2019	82.25	.8250	.6786	35.52
71	SCOTLAND	2019	84.07	.9900	.8323	16.72
72	WAYNE	2019	83.35	.7425	.6188	19.42
73	WILKES	2019	90.87	.6600	.5998	16.54

2019 Reappraisal County Stats					
	Minimum	68.67	.4000	.3575	13.01
	Maximum	90.87	.9900	.8323	65.87
	Average	77.29	.6534	.5065	26.44

74	ANSON	2018	91.21	.7770	.7087	13.35
75	BEAUFORT	2018	81.01	.6250	.5063	45.62
76	CLAY	2018	80.40	.4300	.3457	121.18
77	FRANKLIN	2018	71.52	.7850	.5614	14.64
78	GRANVILLE	2018	67.50	.8400	.5670	27.93
79	ROBESON	2018	84.90	.7700	.6537	41.36

2018 Reappraisal County Stats					
	Minimum	67.50	.4300	.3457	13.35
	Maximum	91.21	.8400	.7087	121.18
	Average	79.42	.7045	.5571	44.01

80	ALAMANCE	2017	67.57	.6500	.4392	34.60
81	CUMBERLAND	2017	75.89	.7990	.6064	12.52
82	DUPLIN	2017	87.62	.7350	.6440	75.00
83	EDGECOMBE	2017	96.67	.9500	.9183	17.92
84	GATES	2017	88.26	.8400	.7414	52.62
85	HYDE	2017	69.86	.8950	.6253	44.91
86	LENOIR	2017	82.24	.8450	.6949	38.02
87	MARTIN	2017	99.02	.8100	.8021	45.68
88	NASH	2017	70.90	.6700	.4750	33.60
89	TYRRELL	2017	89.91	.9500	.8541	57.14
90	WARREN	2017	86.18	.8100	.6980	54.73
91	YADKIN	2017	77.90	.6600	.5142	32.62

2017 Reappraisal County Stats					
	Minimum	67.57	.6500	.4392	12.52
	Maximum	99.02	.9500	.9183	75.00
	Average	82.67	.8012	.6677	41.61

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

		Reappraisal			Effective Tax	
	County	Year	Median	Rate	Rate	COD
92	CRAVEN	2016	76.88	.5600	.4305	19.81
93	PERQUIMANS	2016	83.33	.6100	.5083	58.40
94	RICHMOND	2016	88.30	.8300	.7329	32.26
95	VANCE	2016	74.77	.8900	.6655	45.40
96	WILSON	2016	71.69	.7300	.5233	20.44
97	YANCEY	2016	93.44	.6000	.5606	11.11

2016 Reappraisal County Stats					
	Minimum	71.69	.5600	.4305	11.11
	Maximum	93.44	.8900	.7329	58.40
	Average	81.40	.7033	.5702	31.24

98	ALEXANDER	2015	65.61	.7900	.5183	47.19
99	CAMDEN	2015	73.30	.8700	.6377	29.30
100	NORTHAMPTON	2015	77.34	.9000	.6960	61.35

2015 Reappraisal County Stats					
	Minimum	65.61	0.7900	0.52	29.30
	Maximum	77.34	0.9000	0.70	61.35
	Average	72.08	0.8533	0.62	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.