

**SALES ASSESSMENT RATIO STUDIES
AS OF JANUARY 1, 2023**



North Carolina Department of Revenue
Local Government 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 Local Government Division. The ratios have sale transactions, which occurred during the period from 1/01/2022 to 12/31/2022.

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 1/01/2023

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.

2023 List of the Sales Ratio Study Sorted Alphabetically by County

	County	Reappraisal Year	Median	Rate	Effective Tax Rate	COD
1	ALAMANCE	2023	104.22	.4320	.4502	20.77
2	ALEXANDER	2023	94.81	.6700	.6352	11.99
3	ALLEGHANY	2021	75.87	.5970	.4529	35.32
4	ANSON	2018	94.89	.7770	.7373	16.80
5	ASHE	2023	97.09	.4400	.4272	18.33
6	AVERY	2022	71.75	.4000	.2870	38.13
7	BEAUFORT	2018	65.89	.6250	.4118	39.59
8	BERTIE	2020	78.75	.8650	.6812	42.91
9	BLADEN	2022	84.45	.7850	.6630	27.98
10	BRUNSWICK	2023	100.00	.3420	.3420	10.44
11	BUNCOMBE	2021	70.82	.4980	.3527	16.89
12	BURKE	2023	96.52	.5600	.5405	13.99
13	CABARRUS	2020	62.79	.7400	.4646	19.74
14	CALDWELL	2021	81.06	.6300	.5107	19.27
15	CAMDEN	2023	99.04	.7300	.7230	6.67
16	CARTERET	2020	63.66	.3400	.2164	33.33
17	CASWELL	2016	87.68	.7350	.6444	30.57
18	CATAWBA	2023	96.77	.3985	.3856	12.15
19	CHATHAM	2021	67.49	.6850	.4623	31.65
20	CHEROKEE	2020	62.77	.6100	.3829	48.97
21	CHOWAN	2022	81.06	.6650	.5391	34.38
22	CLAY	2018	73.97	.4300	.3181	69.82
23	CLEVELAND	2021	63.81	.6875	.4387	42.43
24	COLUMBUS	2021	90.83	.8050	.7312	30.25
25	CRAVEN	2023	98.00	.4448	.4359	7.19
26	CUMBERLAND	2017	64.11	.7990	.5122	13.28
27	CURRITUCK	2021	74.33	.5600	.4162	25.44
28	DARE	2020	63.20	.4005	.2531	16.71
29	DAVIDSON	2021	76.89	.5400	.4152	16.69
30	DAVIE	2021	83.86	.7330	.6147	25.32
31	DUPLIN	2017	65.85	.7350	.4840	76.44
32	DURHAM	2019	61.70	.7522	.4641	20.47
33	EDGECOMBE	2017	77.11	.9500	.7325	39.27
34	FORSYTH	2021	70.07	.6778	.4749	21.38
35	FRANKLIN	2018	57.14	.7850	.4486	14.94
36	GASTON	2023	96.77	.6100	.5903	9.94
37	GATES	2017	73.42	.8400	.6167	53.09
38	GRAHAM	2023	99.90	.5900	.5894	3.55
39	GRANVILLE	2018	52.65	.8400	.4423	43.33
40	GREENE	2021	79.22	.7860	.6227	25.42
41	GUILFORD	2022	84.95	.7305	.6205	10.31
42	HALIFAX	2020	80.00	.7600	.6080	34.40
43	HARNETT	2022	82.51	.5910	.4876	22.77
44	HAYWOOD	2021	69.61	.5500	.3828	26.60
45	HENDERSON	2023	99.90	.4310	.4306	3.18
46	HERTFORD	2019	82.32	.8400	.6915	36.55
47	HOKE	2022	85.91	.7300	.6272	12.12
48	HYDE	2017	60.04	1.0450	.6274	44.40
49	IREDELL	2023	96.29	.5000	.4815	7.64
50	JACKSON	2021	78.91	.3800	.2999	26.27

2023 List of the Sales Ratio Study Sorted Alphabetically by County

	County	Reappraisal Year	Median	Rate	Effective Tax Rate	COD
51	JOHNSTON	2019	66.49	.6900	.4588	13.96
52	JONES	2022	94.16	.7400	.6968	14.93
53	LEE	2023	94.72	.6500	.6157	15.18
54	LENOIR	2017	64.85	.8450	.5480	61.16
55	LINCOLN	2023	98.05	.4990	.4893	14.08
56	MACON	2023	100.82	.2700	.2722	8.35
57	MADISON	2020	62.87	.5000	.3144	36.87
58	MARTIN	2017	72.18	.8100	.5846	47.09
59	MCDOWELL	2023	99.09	.5675	.5623	2.50
60	MECKLENBURG	2023	96.61	.4731	.4571	5.23
61	MITCHELL	2022	80.83	.5600	.4527	24.33
62	MONTGOMERY	2020	69.85	.6150	.4296	42.56
63	MOORE	2023	97.87	.3300	.3230	17.45
64	NASH	2017	62.41	.6700	.4182	39.97
65	NEW HANOVER	2021	70.36	.4500	.3166	17.17
66	NORTHAMPTON	2023	96.60	.8350	.8066	18.83
67	ONSLOW	2022	85.95	.6550	.5629	10.65
68	ORANGE	2021	69.47	.8353	.5803	17.95
69	PAMLICO	2020	75.17	.6250	.4698	39.53
70	PASQUOTANK	2022	85.31	.6200	.5289	11.88
71	PENDER	2019	62.66	.7375	.4621	28.05
72	PERQUIMANS	2016	74.04	.6400	.4739	60.43
73	PERSON	2021	79.71	.7225	.5759	31.97
74	PITT	2020	69.62	.6841	.4762	25.02
75	POLK	2021	66.51	.5343	.3553	59.57
76	RANDOLPH	2023	94.23	.5000	.4711	15.70
77	RICHMOND	2016	76.46	.8300	.6346	47.02
78	ROBESON	2018	73.98	.7700	.5697	46.99
79	ROCKINGHAM	2019	69.55	.6950	.4833	38.51
80	ROWAN	2023	95.50	.5800	.5539	22.68
81	RUTHERFORD	2023	98.93	.4540	.4492	8.02
82	SAMPSON	2019	76.60	.8250	.6320	50.45
83	SCOTLAND	2019	75.08	.9900	.7433	27.40
84	STANLY	2021	73.76	.6100	.4500	34.70
85	STOKES	2021	79.71	.6600	.5261	20.77
86	SURRY	2021	77.43	.5520	.4274	17.60
87	SWAIN	2021	66.98	.3600	.2411	52.13
88	TRANSYLVANIA	2021	66.52	.6033	.4013	39.07
89	TYRRELL	2017	74.88	.9500	.7113	56.96
90	UNION	2021	70.17	.5880	.4126	18.94
91	VANCE	2016	54.97	.8900	.4892	55.96
92	WAKE	2020	64.68	.6570	.4250	13.47
93	WARREN	2017	70.52	.8100	.5712	68.40
94	WASHINGTON	2021	100.00	.8500	.8500	5.59
95	WATAUGA	2022	76.58	.3180	.2435	27.17
96	WAYNE	2019	69.98	.7425	.5196	19.08
97	WILKES	2019	86.44	.6600	.5705	18.31
98	WILSON	2016	56.78	.7300	.4145	31.49
99	YADKIN	2023	98.45	.6500	.6399	15.53
100	YANCEY	2016	86.63	.6000	.5198	23.85

2023 List of the Sales Ratio Study Sorted Alphabetically by Median

	County	Reappraisal Year	Median	Rate	Effective Tax Rate	COD
1	ALAMANCE	2023	104.22	.4320	.4502	20.77
2	MACON	2023	100.82	.2700	.2722	8.35
3	BRUNSWICK	2023	100.00	.3420	.3420	10.44
4	WASHINGTON	2021	100.00	.8500	.8500	5.59
5	GRAHAM	2023	99.90	.5900	.5894	3.55
6	HENDERSON	2023	99.90	.4310	.4306	3.18
7	MCDOWELL	2023	99.09	.5675	.5623	2.50
8	CAMDEN	2023	99.04	.7300	.7230	6.67
9	RUTHERFORD	2023	98.93	.4540	.4492	8.02
10	YADKIN	2023	98.45	.6500	.6399	15.53
11	LINCOLN	2023	98.05	.4990	.4893	14.08
12	CRAVEN	2023	98.00	.4448	.4359	7.19
13	MOORE	2023	97.87	.3300	.3230	17.45
14	ASHE	2023	97.09	.4400	.4272	18.33
15	GASTON	2023	96.77	.6100	.5903	9.94
16	CATAWBA	2023	96.77	.3985	.3856	12.15
17	MECKLENBURG	2023	96.61	.4731	.4571	5.23
18	NORTHAMPTON	2023	96.60	.8350	.8066	18.83
19	BURKE	2023	96.52	.5600	.5405	13.99
20	IREDELL	2023	96.29	.5000	.4815	7.64
21	ROWAN	2023	95.50	.5800	.5539	22.68
22	ANSON	2018	94.89	.7770	.7373	16.80
23	ALEXANDER	2023	94.81	.6700	.6352	11.99
24	LEE	2023	94.72	.6500	.6157	15.18
25	RANDOLPH	2023	94.23	.5000	.4711	15.70
26	JONES	2022	94.16	.7400	.6968	14.93
27	COLUMBUS	2021	90.83	.8050	.7312	30.25
28	CASWELL	2016	87.68	.7350	.6444	30.57
29	YANCEY	2016	86.63	.6000	.5198	23.85
30	WILKES	2019	86.44	.6600	.5705	18.31
31	ONSLOW	2022	85.95	.6550	.5629	10.65
32	HOKE	2022	85.91	.7300	.6272	12.12
33	PASQUOTANK	2022	85.31	.6200	.5289	11.88
34	GUILFORD	2022	84.95	.7305	.6205	10.31
35	BLADEN	2022	84.45	.7850	.6630	27.98
36	DAVIE	2021	83.86	.7330	.6147	25.32
37	HARNETT	2022	82.51	.5910	.4876	22.77
38	HERTFORD	2019	82.32	.8400	.6915	36.55
39	CHOWAN	2022	81.06	.6650	.5391	34.38
40	CALDWELL	2021	81.06	.6300	.5107	19.27
41	MITCHELL	2022	80.83	.5600	.4527	24.33
42	HALIFAX	2020	80.00	.7600	.6080	34.40
43	PERSON	2021	79.71	.7225	.5759	31.97
44	STOKES	2021	79.71	.6600	.5261	20.77
45	GREENE	2021	79.22	.7860	.6227	25.42
46	JACKSON	2021	78.91	.3800	.2999	26.27
47	BERTIE	2020	78.75	.8650	.6812	42.91
48	SURRY	2021	77.43	.5520	.4274	17.60
49	EDGECOMBE	2017	77.11	.9500	.7325	39.27
50	DAVIDSON	2021	76.89	.5400	.4152	16.69

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	County	Reappraisal Year	Median	Rate	Effective Tax Rate	COD
51	SAMPSON	2019	76.60	.8250	.6320	50.45
52	WATAUGA	2022	76.58	.3180	.2435	27.17
53	RICHMOND	2016	76.46	.8300	.6346	47.02
54	ALLEGHANY	2021	75.87	.5970	.4529	35.32
55	PAMLICO	2020	75.17	.6250	.4698	39.53
56	SCOTLAND	2019	75.08	.9900	.7433	27.40
57	TYRRELL	2017	74.88	.9500	.7113	56.96
58	CURRITUCK	2021	74.33	.5600	.4162	25.44
59	PERQUIMANS	2016	74.04	.6400	.4739	60.43
60	ROBESON	2018	73.98	.7700	.5697	46.99
61	CLAY	2018	73.97	.4300	.3181	69.82
62	STANLY	2021	73.76	.6100	.4500	34.70
63	GATES	2017	73.42	.8400	.6167	53.09
64	MARTIN	2017	72.18	.8100	.5846	47.09
65	AVERY	2022	71.75	.4000	.2870	38.13
66	BUNCOMBE	2021	70.82	.4980	.3527	16.89
67	WARREN	2017	70.52	.8100	.5712	68.40
68	NEW HANOVER	2021	70.36	.4500	.3166	17.17
69	UNION	2021	70.17	.5880	.4126	18.94
70	FORSYTH	2021	70.07	.6778	.4749	21.38
71	WAYNE	2019	69.98	.7425	.5196	19.08
72	MONTGOMERY	2020	69.85	.6150	.4296	42.56
73	PITT	2020	69.62	.6841	.4762	25.02
74	HAYWOOD	2021	69.61	.5500	.3828	26.60
75	ROCKINGHAM	2019	69.55	.6950	.4833	38.51
76	ORANGE	2021	69.47	.8353	.5803	17.95
77	CHATHAM	2021	67.49	.6850	.4623	31.65
78	SWAIN	2021	66.98	.3600	.2411	52.13
79	TRANSYLVANIA	2021	66.52	.6033	.4013	39.07
80	POLK	2021	66.51	.5343	.3553	59.57
81	JOHNSTON	2019	66.49	.6900	.4588	13.96
82	BEAUFORT	2018	65.89	.6250	.4118	39.59
83	DUPLIN	2017	65.85	.7350	.4840	76.44
84	LENOIR	2017	64.85	.8450	.5480	61.16
85	WAKE	2020	64.68	.6570	.4250	13.47
86	CUMBERLAND	2017	64.11	.7990	.5122	13.28
87	CLEVELAND	2021	63.81	.6875	.4387	42.43
88	CARTERET	2020	63.66	.3400	.2164	33.33
89	DARE	2020	63.20	.4005	.2531	16.71
90	MADISON	2020	62.87	.5000	.3144	36.87
91	CABARRUS	2020	62.79	.7400	.4646	19.74
92	CHEROKEE	2020	62.77	.6100	.3829	48.97
93	PENDER	2019	62.66	.7375	.4621	28.05
94	NASH	2017	62.41	.6700	.4182	39.97
95	DURHAM	2019	61.70	.7522	.4641	20.47
96	HYDE	2017	60.04	1.0450	.6274	44.40
97	FRANKLIN	2018	57.14	.7850	.4486	14.94
98	WILSON	2016	56.78	.7300	.4145	31.49
99	VANCE	2016	54.97	.8900	.4892	55.96
100	GRANVILLE	2018	52.65	.8400	.4423	43.33

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	County	Reappraisal Year	Median	Rate	Effective Tax Rate	COD
1	HYDE	2017	60.04	1.0450	.6274	44.40
2	SCOTLAND	2019	75.08	.9900	.7433	27.40
3	EDGECOMBE	2017	77.11	.9500	.7325	39.27
4	TYRRELL	2017	74.88	.9500	.7113	56.96
5	VANCE	2016	54.97	.8900	.4892	55.96
6	BERTIE	2020	78.75	.8650	.6812	42.91
7	WASHINGTON	2021	100.00	.8500	.8500	5.59
8	LENOIR	2017	64.85	.8450	.5480	61.16
9	GATES	2017	73.42	.8400	.6167	53.09
10	GRANVILLE	2018	52.65	.8400	.4423	43.33
11	HERTFORD	2019	82.32	.8400	.6915	36.55
12	ORANGE	2021	69.47	.8353	.5803	17.95
13	NORTHAMPTON	2023	96.60	.8350	.8066	18.83
14	RICHMOND	2016	76.46	.8300	.6346	47.02
15	SAMPSON	2019	76.60	.8250	.6320	50.45
16	MARTIN	2017	72.18	.8100	.5846	47.09
17	WARREN	2017	70.52	.8100	.5712	68.40
18	COLUMBUS	2021	90.83	.8050	.7312	30.25
19	CUMBERLAND	2017	64.11	.7990	.5122	13.28
20	GREENE	2021	79.22	.7860	.6227	25.42
21	BLADEN	2022	84.45	.7850	.6630	27.98
22	FRANKLIN	2018	57.14	.7850	.4486	14.94
23	ANSON	2018	94.89	.7770	.7373	16.80
24	ROBESON	2018	73.98	.7700	.5697	46.99
25	HALIFAX	2020	80.00	.7600	.6080	34.40
26	DURHAM	2019	61.70	.7522	.4641	20.47
27	WAYNE	2019	69.98	.7425	.5196	19.08
28	CABARRUS	2020	62.79	.7400	.4646	19.74
29	JONES	2022	94.16	.7400	.6968	14.93
30	PENDER	2019	62.66	.7375	.4621	28.05
31	CASWELL	2016	87.68	.7350	.6444	30.57
32	DUPLIN	2017	65.85	.7350	.4840	76.44
33	DAVIE	2021	83.86	.7330	.6147	25.32
34	GUILFORD	2022	84.95	.7305	.6205	10.31
35	CAMDEN	2023	99.04	.7300	.7230	6.67
36	HOKE	2022	85.91	.7300	.6272	12.12
37	WILSON	2016	56.78	.7300	.4145	31.49
38	PERSON	2021	79.71	.7225	.5759	31.97
39	ROCKINGHAM	2019	69.55	.6950	.4833	38.51
40	JOHNSTON	2019	66.49	.6900	.4588	13.96
41	CLEVELAND	2021	63.81	.6875	.4387	42.43
42	CHATHAM	2021	67.49	.6850	.4623	31.65
43	PITT	2020	69.62	.6841	.4762	25.02
44	FORSYTH	2021	70.07	.6778	.4749	21.38
45	ALEXANDER	2023	94.81	.6700	.6352	11.99
46	NASH	2017	62.41	.6700	.4182	39.97
47	CHOWAN	2022	81.06	.6650	.5391	34.38
48	STOKES	2021	79.71	.6600	.5261	20.77
49	WILKES	2019	86.44	.6600	.5705	18.31
50	WAKE	2020	64.68	.6570	.4250	13.47

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	County	Reappraisal Year	Median	Rate	Effective Tax Rate	COD
51	ONslow	2022	85.95	.6550	.5629	10.65
52	LEE	2023	94.72	.6500	.6157	15.18
53	YADKIN	2023	98.45	.6500	.6399	15.53
54	PERQUIMANS	2016	74.04	.6400	.4739	60.43
55	CALDWELL	2021	81.06	.6300	.5107	19.27
56	BEAUFORT	2018	65.89	.6250	.4118	39.59
57	PAMLICO	2020	75.17	.6250	.4698	39.53
58	PASQUOTANK	2022	85.31	.6200	.5289	11.88
59	MONTGOMERY	2020	69.85	.6150	.4296	42.56
60	CHEROKEE	2020	62.77	.6100	.3829	48.97
61	GASTON	2023	96.77	.6100	.5903	9.94
62	STANLY	2021	73.76	.6100	.4500	34.70
63	TRANSYLVANIA	2021	66.52	.6033	.4013	39.07
64	YANCEY	2016	86.63	.6000	.5198	23.85
65	ALLEGHANY	2021	75.87	.5970	.4529	35.32
66	HARNETT	2022	82.51	.5910	.4876	22.77
67	GRAHAM	2023	99.90	.5900	.5894	3.55
68	UNION	2021	70.17	.5880	.4126	18.94
69	ROWAN	2023	95.50	.5800	.5539	22.68
70	MCDOWELL	2023	99.09	.5675	.5623	2.50
71	BURKE	2023	96.52	.5600	.5405	13.99
72	CURRITUCK	2021	74.33	.5600	.4162	25.44
73	MITCHELL	2022	80.83	.5600	.4527	24.33
74	SURRY	2021	77.43	.5520	.4274	17.60
75	HAYWOOD	2021	69.61	.5500	.3828	26.60
76	DAVIDSON	2021	76.89	.5400	.4152	16.69
77	POLK	2021	66.51	.5343	.3553	59.57
78	IREDELL	2023	96.29	.5000	.4815	7.64
79	MADISON	2020	62.87	.5000	.3144	36.87
80	RANDOLPH	2023	94.23	.5000	.4711	15.70
81	LINCOLN	2023	98.05	.4990	.4893	14.08
82	BUNCOMBE	2021	70.82	.4980	.3527	16.89
83	MECKLENBURG	2023	96.61	.4731	.4571	5.23
84	RUTHERFORD	2023	98.93	.4540	.4492	8.02
85	NEW HANOVER	2021	70.36	.4500	.3166	17.17
86	CRAVEN	2023	98.00	.4448	.4359	7.19
87	ASHE	2023	97.09	.4400	.4272	18.33
88	ALAMANCE	2023	104.22	.4320	.4502	20.77
89	HENDERSON	2023	99.90	.4310	.4306	3.18
90	CLAY	2018	73.97	.4300	.3181	69.82
91	DARE	2020	63.20	.4005	.2531	16.71
92	AVERY	2022	71.75	.4000	.2870	38.13
93	CATAWBA	2023	96.77	.3985	.3856	12.15
94	JACKSON	2021	78.91	.3800	.2999	26.27
95	SWAIN	2021	66.98	.3600	.2411	52.13
96	BRUNSWICK	2023	100.00	.3420	.3420	10.44
97	CARTERET	2020	63.66	.3400	.2164	33.33
98	MOORE	2023	97.87	.3300	.3230	17.45
99	WATAUGA	2022	76.58	.3180	.2435	27.17
100	MACON	2023	100.82	.2700	.2722	8.35

2023 List of the Sales Ratio Study Sorted Alphabetically by Effective Tax Rate

	County	Reappraisal Year	Median	Rate	Effective Tax Rate	COD
1	WASHINGTON	2021	100.00	.8500	.8500	5.59
2	NORTHAMPTON	2023	96.60	.8350	.8066	18.83
3	SCOTLAND	2019	75.08	.9900	.7433	27.40
4	ANSON	2018	94.89	.7770	.7373	16.80
5	EDGECOMBE	2017	77.11	.9500	.7325	39.27
6	COLUMBUS	2021	90.83	.8050	.7312	30.25
7	CAMDEN	2023	99.04	.7300	.7230	6.67
8	TYRRELL	2017	74.88	.9500	.7113	56.96
9	JONES	2022	94.16	.7400	.6968	14.93
10	HERTFORD	2019	82.32	.8400	.6915	36.55
11	BERTIE	2020	78.75	.8650	.6812	42.91
12	BLADEN	2022	84.45	.7850	.6630	27.98
13	CASWELL	2016	87.68	.7350	.6444	30.57
14	YADKIN	2023	98.45	.6500	.6399	15.53
15	ALEXANDER	2023	94.81	.6700	.6352	11.99
16	RICHMOND	2016	76.46	.8300	.6346	47.02
17	SAMPSON	2019	76.60	.8250	.6320	50.45
18	HYDE	2017	60.04	1.0450	.6274	44.40
19	HOKE	2022	85.91	.7300	.6272	12.12
20	GREENE	2021	79.22	.7860	.6227	25.42
21	GUILFORD	2022	84.95	.7305	.6205	10.31
22	GATES	2017	73.42	.8400	.6167	53.09
23	LEE	2023	94.72	.6500	.6157	15.18
24	DAVIE	2021	83.86	.7330	.6147	25.32
25	HALIFAX	2020	80.00	.7600	.6080	34.40
26	GASTON	2023	96.77	.6100	.5903	9.94
27	GRAHAM	2023	99.90	.5900	.5894	3.55
28	MARTIN	2017	72.18	.8100	.5846	47.09
29	ORANGE	2021	69.47	.8353	.5803	17.95
30	PERSON	2021	79.71	.7225	.5759	31.97
31	WARREN	2017	70.52	.8100	.5712	68.40
32	WILKES	2019	86.44	.6600	.5705	18.31
33	ROBESON	2018	73.98	.7700	.5697	46.99
34	ONSLow	2022	85.95	.6550	.5629	10.65
35	MCDOWELL	2023	99.09	.5675	.5623	2.50
36	ROWAN	2023	95.50	.5800	.5539	22.68
37	LENOIR	2017	64.85	.8450	.5480	61.16
38	BURKE	2023	96.52	.5600	.5405	13.99
39	CHOWAN	2022	81.06	.6650	.5391	34.38
40	PASQUOTANK	2022	85.31	.6200	.5289	11.88
41	STOKES	2021	79.71	.6600	.5261	20.77
42	YANCEY	2016	86.63	.6000	.5198	23.85
43	WAYNE	2019	69.98	.7425	.5196	19.08
44	CUMBERLAND	2017	64.11	.7990	.5122	13.28
45	CALDWELL	2021	81.06	.6300	.5107	19.27
46	LINCOLN	2023	98.05	.4990	.4893	14.08
47	VANCE	2016	54.97	.8900	.4892	55.96
48	HARNETT	2022	82.51	.5910	.4876	22.77
49	DUPLIN	2017	65.85	.7350	.4840	76.44
50	ROCKINGHAM	2019	69.55	.6950	.4833	38.51

2023 List of the Sales Ratio Study Sorted Alphabetically by Effective Tax Rate

	County	Reappraisal Year	Median	Rate	Effective Tax Rate	COD
51	IREDELL	2023	96.29	.5000	.4815	7.64
52	PITT	2020	69.62	.6841	.4762	25.02
53	FORSYTH	2021	70.07	.6778	.4749	21.38
54	PERQUIMANS	2016	74.04	.6400	.4739	60.43
55	RANDOLPH	2023	94.23	.5000	.4711	15.70
56	PAMLICO	2020	75.17	.6250	.4698	39.53
57	CABARRUS	2020	62.79	.7400	.4646	19.74
58	DURHAM	2019	61.70	.7522	.4641	20.47
59	CHATHAM	2021	67.49	.6850	.4623	31.65
60	PENDER	2019	62.66	.7375	.4621	28.05
61	JOHNSTON	2019	66.49	.6900	.4588	13.96
62	MECKLENBURG	2023	96.61	.4731	.4571	5.23
63	ALLEGHANY	2021	75.87	.5970	.4529	35.32
64	MITCHELL	2022	80.83	.5600	.4527	24.33
65	ALAMANCE	2023	104.22	.4320	.4502	20.77
66	STANLY	2021	73.76	.6100	.4500	34.70
67	RUTHERFORD	2023	98.93	.4540	.4492	8.02
68	FRANKLIN	2018	57.14	.7850	.4486	14.94
69	GRANVILLE	2018	52.65	.8400	.4423	43.33
70	CLEVELAND	2021	63.81	.6875	.4387	42.43
71	CRAVEN	2023	98.00	.4448	.4359	7.19
72	HENDERSON	2023	99.90	.4310	.4306	3.18
73	MONTGOMERY	2020	69.85	.6150	.4296	42.56
74	SURRY	2021	77.43	.5520	.4274	17.60
75	ASHE	2023	97.09	.4400	.4272	18.33
76	WAKE	2020	64.68	.6570	.4250	13.47
77	NASH	2017	62.41	.6700	.4182	39.97
78	CURRITUCK	2021	74.33	.5600	.4162	25.44
79	DAVIDSON	2021	76.89	.5400	.4152	16.69
80	WILSON	2016	56.78	.7300	.4145	31.49
81	UNION	2021	70.17	.5880	.4126	18.94
82	BEAUFORT	2018	65.89	.6250	.4118	39.59
83	TRANSYLVANIA	2021	66.52	.6033	.4013	39.07
84	CATAWBA	2023	96.77	.3985	.3856	12.15
85	CHEROKEE	2020	62.77	.6100	.3829	48.97
86	HAYWOOD	2021	69.61	.5500	.3828	26.60
87	POLK	2021	66.51	.5343	.3553	59.57
88	BUNCOMBE	2021	70.82	.4980	.3527	16.89
89	BRUNSWICK	2023	100.00	.3420	.3420	10.44
90	MOORE	2023	97.87	.3300	.3230	17.45
91	CLAY	2018	73.97	.4300	.3181	69.82
92	NEW HANOVER	#N/A	70.36	.4500	.3166	17.17
93	MADISON	2020	62.87	.5000	.3144	36.87
94	JACKSON	2021	78.91	.3800	.2999	26.27
95	AVERY	2022	71.75	.4000	.2870	38.13
96	MACON	2023	100.82	.2700	.2722	8.35
97	DARE	2020	63.20	.4005	.2531	16.71
98	WATAUGA	2022	76.58	.3180	.2435	27.17
99	SWAIN	2021	66.98	.3600	.2411	52.13
100	CARTERET	2020	63.66	.3400	.2164	33.33

2023 List of the Sales Ratio Study Sorted Alphabetically by Reappraisal Year

	County	Reappraisal Year	Median	Rate	Effective Tax Rate	COD
1	ALAMANCE	2023	104.22	.4320	.4502	20.77
2	ALEXANDER	2023	94.81	.6700	.6352	11.99
3	ASHE	2023	97.09	.4400	.4272	18.33
4	BRUNSWICK	2023	100.00	.3420	.3420	10.44
5	BURKE	2023	96.52	.5600	.5405	13.99
6	CAMDEN	2023	99.04	.7300	.7230	6.67
7	CATAWBA	2023	96.77	.3985	.3856	12.15
8	CRAVEN	2023	98.00	.4448	.4359	7.19
9	GASTON	2023	96.77	.6100	.5903	9.94
10	GRAHAM	2023	99.90	.5900	.5894	3.55
11	HENDERSON	2023	99.90	.4310	.4306	3.18
12	IREDELL	2023	96.29	.5000	.4815	7.64
13	LEE	2023	94.72	.6500	.6157	15.18
14	LINCOLN	2023	98.05	.4990	.4893	14.08
15	MACON	2023	100.82	.2700	.2722	8.35
16	MCDOWELL	2023	99.09	.5675	.5623	2.50
17	MECKLENBURG	2023	96.61	.4731	.4571	5.23
18	MOORE	2023	97.87	.3300	.3230	17.45
19	NORTHAMPTON	2023	96.60	.8350	.8066	18.83
20	RANDOLPH	2023	94.23	.5000	.4711	15.70
21	ROWAN	2023	95.50	.5800	.5539	22.68
22	RUTHERFORD	2023	98.93	.4540	.4492	8.02
23	YADKIN	2023	98.45	.6500	.6399	15.53

2023 Reappraisal County Stats				
Minimum	94.23	.2700	.2722	2.50
Maximum	104.22	.8350	.8066	22.68
Average	97.83	.5199	.5075	11.71

24	AVERY	2022	71.75	.4000	.2870	38.13
25	BLADEN	2022	84.45	.7850	.6630	27.98
26	CHOWAN	2022	81.06	.6650	.5391	34.38
27	GUILFORD	2022	84.95	.7305	.6205	10.31
28	HARNETT	2022	82.51	.5910	.4876	22.77
29	HOKE	2022	85.91	.7300	.6272	12.12
30	JONES	2022	94.16	.7400	.6968	14.93
31	MITCHELL	2022	80.83	.5600	.4527	24.33
32	ONslow	2022	85.95	.6550	.5629	10.65
33	PASQUOTANK	2022	85.31	.6200	.5289	11.88
34	WATAUGA	2022	76.58	.3180	.2435	27.17

2023 List of the Sales Ratio Study Sorted Alphabetically by Reappraisal Year

County	Reappraisal Year	Median	Rate	Effective Tax Rate	COD
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2022 Reappraisal County Stats

Minimum	71.75	.3180	.2435	10.31
Maximum	94.16	.7850	.6968	38.13
Average	83.04	.6177	.5190	21.33

35	ALLEGHANY	2021	75.87	.5970	.4529	35.32
36	BUNCOMBE	2021	70.82	.4980	.3527	16.89
37	CALDWELL	2021	81.06	.6300	.5107	19.27
38	CHATHAM	2021	67.49	.6850	.4623	31.65
39	CLEVELAND	2021	63.81	.6875	.4387	42.43
40	COLUMBUS	2021	90.83	.8050	.7312	30.25
41	CURRITUCK	2021	74.33	.5600	.4162	25.44
42	DAVIDSON	2021	76.89	.5400	.4152	16.69
43	DAVIE	2021	83.86	.7330	.6147	25.32
44	FORSYTH	2021	70.07	.6778	.4749	21.38
45	GREENE	2021	79.22	.7860	.6227	25.42
46	HAYWOOD	2021	69.61	.5500	.3828	26.60
47	JACKSON	2021	78.91	.3800	.2999	26.27
48	NEW HANOVER	2021	70.36	.4500	.3166	17.17
49	ORANGE	2021	69.47	.8353	.5803	17.95
50	PERSON	2021	79.71	.7225	.5759	31.97
51	POLK	2021	66.51	.5343	.3553	59.57
52	STANLY	2021	73.76	.6100	.4500	34.70
53	STOKES	2021	79.71	.6600	.5261	20.77
54	SURRY	2021	77.43	.5520	.4274	17.60
55	SWAIN	2021	66.98	.3600	.2411	52.13
56	TRANSYLVANIA	2021	66.52	.6033	.4013	39.07
57	UNION	2021	70.17	.5880	.4126	18.94
58	WASHINGTON	2021	100.00	.8500	.8500	5.59

2021 Reappraisal County Stats

Minimum	63.81	.3600	.2411	5.59
Maximum	100.00	.8500	.8500	59.57
Average	75.14	.6206	.4713	27.43

59	BERTIE	2020	78.75	.8650	.6812	42.91
60	CABARRUS	2020	62.79	.7400	.4646	19.74
61	CARTERET	2020	63.66	.3400	.2164	33.33
62	CHEROKEE	2020	62.77	.6100	.3829	48.97
63	DARE	2020	63.20	.4005	.2531	16.71
64	HALIFAX	2020	80.00	.7600	.6080	34.40
65	MADISON	2020	62.87	.5000	.3144	36.87
66	MONTGOMERY	2020	69.85	.6150	.4296	42.56
67	PAMLICO	2020	75.17	.6250	.4698	39.53
68	PITT	2020	69.62	.6841	.4762	25.02
69	WAKE	2020	64.68	.6570	.4250	13.47

2023 List of the Sales Ratio Study Sorted Alphabetically by Reappraisal Year

County	Reappraisal Year	Median	Rate	Effective Tax Rate	COD	
2020 Reappraisal County Stats						
	Minimum	62.77	.3400	.2164	13.47	
	Maximum	80.00	.8650	.6812	48.97	
	Average	68.49	.6179	.4292	32.14	
70	DURHAM	2019	61.70	.7522	.4641	20.47
71	HERTFORD	2019	82.32	.8400	.6915	36.55
72	JOHNSTON	2019	66.49	.6900	.4588	13.96
73	PENDER	2019	62.66	.7375	.4621	28.05
74	ROCKINGHAM	2019	69.55	.6950	.4833	38.51
75	SAMPSON	2019	76.60	.8250	.6320	50.45
76	SCOTLAND	2019	75.08	.9900	.7433	27.40
77	WAYNE	2019	69.98	.7425	.5196	19.08
78	WILKES	2019	86.44	.6600	.5705	18.31
2019 Reappraisal County Stats						
	Minimum	61.70	.6600	.4588	13.96	
	Maximum	86.44	.9900	.7433	50.45	
	Average	72.31	.7702	.5584	28.09	
79	ANSON	2018	94.89	.7770	.7373	16.80
80	BEAUFORT	2018	65.89	.6250	.4118	39.59
81	CLAY	2018	73.97	.4300	.3181	69.82
82	FRANKLIN	2018	57.14	.7850	.4486	14.94
83	GRANVILLE	2018	52.65	.8400	.4423	43.33
84	ROBESON	2018	73.98	.7700	.5697	46.99
2018 Reappraisal County Stats						
	Minimum	52.65	.4300	.3181	14.94	
	Maximum	94.89	.8400	.7373	69.82	
	Average	69.75	.7045	.4880	38.58	
85	CUMBERLAND	2017	64.11	.7990	.5122	13.28
86	DUPLIN	2017	65.85	.7350	.4840	76.44
87	EDGEcombe	2017	77.11	.9500	.7325	39.27
88	GATES	2017	73.42	.8400	.6167	53.09
89	HYDE	2017	60.04	1.0450	.6274	44.40
90	LENOIR	2017	64.85	.8450	.5480	61.16
91	MARTIN	2017	72.18	.8100	.5846	47.09
92	NASH	2017	62.41	.6700	.4182	39.97
93	TYRRELL	2017	74.88	.9500	.7113	56.96
94	WARREN	2017	70.52	.8100	.5712	68.40
2017 Reappraisal County Stats						
	Minimum	60.04	.6700	.4182	13.28	
	Maximum	77.11	1.0450	.7325	76.44	
	Average	68.54	.8454	.5806	50.01	

2023 List of the Sales Ratio Study Sorted Alphabetically by Reappraisal Year

	County	Reappraisal Year	Median	Rate	Effective Tax Rate	COD
95	CASWELL	2016	87.68	.7350	.6444	30.57
96	PERQUIMANS	2016	74.04	.6400	.4739	60.43
97	RICHMOND	2016	76.46	.8300	.6346	47.02
98	VANCE	2016	54.97	.8900	.4892	55.96
99	WILSON	2016	56.78	.7300	.4145	31.49
100	YANCEY	2016	86.63	.6000	.5198	23.85

2016 Reappraisal County Stats

Minimum	54.97	.6000	.4145	23.85
Maximum	87.68	.8900	.6444	60.43
Average	72.76	.7375	.5294	41.55

2023-2024

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	\$.4320	2023	2027	JOHNSTON	\$.6900	2019	2025
ALEXANDER	.6700	2023	2031	JONES	.7400	2022	2030
ALLEGHANY	.5970	2021	2027	LEE	.6500	2023	2027
ANSON	.7770	2018	2026	LENOIR	.8450	2017	2025
ASHE	.4400	2023	2027	LINCOLN	.4990	2023	2027
AVERY	.4000	2022	2026	MACON	.2700	2023	2027
BEAUFORT	.6250	2018	2025	MADISON	.5000	2020	2024
BERTIE	.8650	2020	2028	MARTIN	.8100	2017	2025
BLADEN	.7850	2022	2030	MCDOWELL	.5675	2023	2027
BRUNSWICK	.3420	2023	2027	MECKLENBURG	.4731	2023	2027
BUNCOMBE	.4980	2021	2025	MITCHELL	.5600	2022	2026
BURKE	.5600	2023	2027	MONTGOMERY	.6150	2020	2028
CABARRUS	.7400	2020	2024	MOORE	.3300	2023	2027
CALDWELL	.6300	2021	2025	NASH	.6700	2017	2024
CAMDEN	.7300	2023	2031	NEW HANOVER	.4500	2021	2025
CARTERET	.3400	2020	2024	NORTHAMPTON	.8350	2023	2031
CASWELL	.7350	2016	2024	ONSLow	.6550	2022	2026
CATAWBA	.3985	2023	2027	ORANGE	.8353	2021	2025
CHATHAM	.6850	2021	2025	PAMLICO	.6250	2020	2028
CHEROKEE	.6100	2020	2028	PASQUOTANK	.6200	2022	2030
CHOWAN	.6650	2022	2026	PENDER	.7375	2019	2027
CLAY	.4300	2018	2026	PERQUIMANS	.6400	2016	2024
CLEVELAND	.6875	2021	2025	PERSON	.7225	2021	2025
COLUMBUS	.8050	2021	2029	PITT	.6841	2020	2024
CRAVEN	.4448	2023	2028	POLK	.5343	2021	2025
CUMBERLAND	.7990	2017	2025	RANDOLPH	.5000	2023	2027
CURRITUCK	.5600	2021	2029	RICHMOND	.8300	2016	2024
DARE	.4005	2020	2025	ROBESON	.7700	2018	2024
DAVIDSON	.5400	2021	2027	ROCKINGHAM	.6950	2019	2024
DAVIE	.7330	2021	2025	ROWAN	.5800	2023	2027
DUPLIN	.7350	2017	2024	RUTHERFORD	.4540	2023	2027
DURHAM	.7522	2019	2025	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	.6100	2023	2027	SURRY	.5520	2021	2025
GATES	.8400	2017	2025	SWAIN	.3600	2021	2029
GRAHAM	.5900	2023	2027	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	2024	WAKE	.6570	2020	2024
HARNETT	.5910	2022	2026	WARREN	.8100	2017	2025
HAYWOOD	.5500	2021	2025	WASHINGTON	.8500	2021	2029
HENDERSON	.4310	2023	2027	WATAUGA	.3180	2022	2027
HERTFORD	.8400	2019	2027	WAYNE	.7425	2019	2025
HOKE	.7300	2022	2030	WILKES	.6600	2019	2025
HYDE	1.0450	2017	2024	WILSON	.7300	2016	2024
IREDELL	.5000	2023	2027	YADKIN	.6500	2023	2027
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 2023.

North Carolina Department of Revenue
Local Government Division