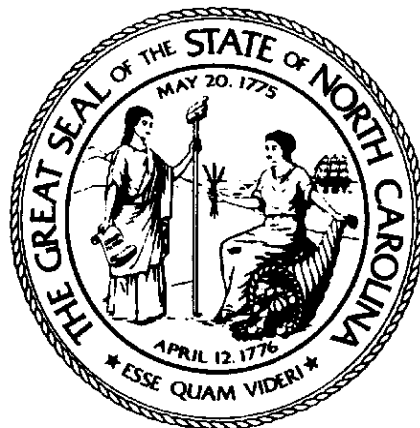


# SALES ASSESSMENT RATIO STUDIES AS OF JANUARY 1, 2017



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. The sales assessment ratios contained in this report are used to equalize the public service company property valuations.

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 01/01/2016 to 12/31/2016.

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 01/01/2017.

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.

**Revaluation 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.

**2017 List of the Sales Ratio Study Sorted Alphabetically by County**

	County	Revaluation Year	Median	Rate	Effective Tax Rate	COD
1	ALAMANCE	2017	99.66	.5800	57.80	8.71
2	ALEXANDER	2015	95.34	.7900	75.32	19.73
3	ALLEGHANY	2015	107.72	.5125	55.21	26.33
4	ANSON	2010	95.68	.8010	76.64	14.76
5	ASHE	2015	103.20	.4430	45.72	28.48
6	AVERY	2014	89.92	.5500	49.46	25.57
7	BEAUFORT	2010	105.04	.5500	57.77	37.52
8	BERTIE	2012	96.95	.8300	80.47	31.18
9	BLADEN	2015	100.09	.8200	82.07	47.13
10	BRUNSWICK	2015	95.60	.4850	46.37	13.91
11	BUNCOMBE	2017	98.73	.5390	53.22	14.49
12	BURKE	2013	94.16	.6950	65.44	13.45
13	CABARRUS	2016	95.33	.7000	66.73	7.13
14	CALDWELL	2013	96.79	.6300	60.98	20.60
15	CAMDEN	2015	97.84	.7200	70.44	38.75
16	CARTERET	2015	98.52	.3100	30.54	19.93
17	CASWELL	2016	99.34	.7459	74.10	9.18
18	CATAWBA	2015	95.76	.5750	55.06	12.55
19	CHATHAM	2017	99.17	.6281	62.29	11.11
20	CHEROKEE	2012	95.27	.5200	49.54	40.37
21	CHOWAN	2014	98.86	.7400	73.16	23.72
22	CLAY	2010	125.58	.3800	47.72	42.96
23	CLEVELAND	2016	96.28	.7200	69.32	24.06
24	COLUMBUS	2013	96.29	.8050	77.51	34.81
25	CRAVEN	2016	99.00	.5394	53.40	12.40
26	CUMBERLAND	2017	99.54	.7990	79.53	7.71
27	CURRITUCK	2013	91.50	.4800	43.92	22.30
28	DARE	2013	90.27	.4700	42.43	15.84
29	DAVIDSON	2015	97.77	.5400	52.80	8.56
30	DAVIE	2017	98.28	.7280	71.55	13.94
31	DUPLIN	2017	97.50	.6950	67.76	13.41
32	DURHAM	2016	93.34	.7679	71.68	9.03
33	EDGECOMBE	2017	100.00	.9500	95.00	13.55
34	FORSYTH	2017	99.80	.7235	72.21	9.40
35	FRANKLIN	2012	87.28	.8950	78.12	11.44
36	GASTON	2015	92.59	.8700	80.55	23.50
37	GATES	2017	98.84	.7600	75.12	10.22
38	GRAHAM	2015	98.14	.5850	57.41	11.59
39	GRANVILLE	2010	96.02	.8800	84.50	19.50
40	GREENE	2013	101.70	.7860	79.94	38.30
41	GUILFORD	2017	99.75	.7305	72.87	4.49
42	HALIFAX	2015	97.70	.7800	76.21	27.31
43	HARNETT	2017	99.52	.7500	74.64	17.61
44	HAYWOOD	2017	98.82	.5850	57.81	8.20
45	HENDERSON	2015	86.75	.5650	49.01	19.06
46	HERTFORD	2011	116.07	.8400	97.50	33.53
47	HOKE	2014	102.15	.7500	76.61	10.73
48	HYDE	2017	98.46	.7300	71.88	29.47
49	IREDELL	2015	94.10	.5275	49.64	9.88
50	JACKSON	2016	101.65	.3700	37.61	15.48

**2017 List of the Sales Ratio Study Sorted Alphabetically by County**

		Revaluation		Effective Tax		
	County	Year	Median	Rate	Rate	COD
51	JOHNSTON	2011	90.88	.7800	70.89	10.76
52	JONES	2014	95.71	.8400	80.40	21.14
53	LEE	2013	96.95	.7950	77.08	10.78
54	LENOIR	2017	99.36	.8350	82.97	4.16
55	LINCOLN	2015	91.34	.6110	55.81	27.85
56	MACON	2015	102.73	.3490	35.85	22.85
57	MADISON	2012	81.72	.5200	42.49	53.46
58	MARTIN	2017	101.48	.7900	80.17	27.03
59	MCDOWELL	2011	96.66	.5500	53.16	23.93
60	MECKLENBURG	2011	80.01	.8157	65.26	15.60
61	MITCHELL	2014	102.84	.5800	59.65	27.09
62	MONTGOMERY	2012	97.43	.6200	60.41	44.23
63	MOORE	2015	97.93	.4650	45.54	21.15
64	NASH	2017	98.42	.6700	65.94	15.58
65	NEW HANOVER	2017	95.28	.5700	54.31	9.10
66	NORTHAMPTON	2015	100.00	.9200	92.00	27.16
67	ONSLOW	2014	100.17	.6750	67.61	12.29
68	ORANGE	2017	100.00	.8377	83.77	4.68
69	PAMLICO	2012	95.15	.6250	59.47	25.47
70	PASQUOTANK	2014	96.30	.7700	74.15	43.74
71	PENDER	2011	91.90	.6850	62.95	24.10
72	PERQUIMANS	2016	103.64	.5700	59.07	26.83
73	PERSON	2013	98.28	.7000	68.80	23.99
74	PITT	2016	98.83	.6960	68.79	11.98
75	POLK	2017	99.97	.5294	52.92	6.14
76	RANDOLPH	2014	92.57	.6525	60.40	12.78
77	RICHMOND	2016	97.69	.7900	77.18	10.28
78	ROBESON	2010	98.50	.7700	75.85	28.56
79	ROCKINGHAM	2011	101.52	.6960	70.66	34.31
80	ROWAN	2015	96.66	.6625	64.04	7.74
81	RUTHERFORD	2012	92.95	.6070	56.42	39.31
82	SAMPSON	2011	100.20	.8250	82.67	49.60
83	SCOTLAND	2011	104.15	1.0100	105.19	13.46
84	STANLY	2017	98.33	.6700	65.88	5.19
85	STOKES	2017	99.88	.6600	65.92	3.89
86	SURRY	2016	98.23	.5820	57.17	8.80
87	SWAIN	2013	98.55	.3600	35.48	50.76
88	TRANSYLVANIA	2016	97.07	.5110	49.60	17.33
89	TYRRELL	2017	99.75	.8300	82.79	28.68
90	UNION	2015	88.40	.7810	69.04	11.81
91	VANCE	2016	97.87	.8900	87.10	25.11
92	WAKE	2016	94.30	.6150	57.99	9.31
93	WARREN	2017	102.94	.7600	78.23	50.99
94	WASHINGTON	2013	102.99	.8550	88.06	10.29
95	WATAUGA	2014	101.39	.3530	35.79	30.18
96	WAYNE	2011	98.73	.6635	65.51	15.55
97	WILKES	2013	94.93	.6700	63.60	15.98
98	WILSON	2016	102.19	.7300	74.60	28.37
99	YADKIN	2017	100.37	.6600	66.24	12.15
100	YANCEY	2016	94.16	.6000	56.50	29.15

**2017 List of the Sales Ratio Study Sorted Alphabetically by Median**

	County	Revaluation		Effective Tax		COD
		Year	Median	Rate	Rate	
1	CLAY	2010	125.58	.3800	47.72	42.96
2	HERTFORD	2011	116.07	.8400	97.50	33.53
3	ALLEGHANY	2015	107.72	.5125	55.21	26.33
4	BEAUFORT	2010	105.04	.5500	57.77	37.52
5	SCOTLAND	2011	104.15	1.0100	105.19	13.46
6	PERQUIMANS	2016	103.64	.5700	59.07	26.83
7	ASHE	2015	103.20	.4430	45.72	28.48
8	WASHINGTON	2013	102.99	.8550	88.06	10.29
9	WARREN	2017	102.94	.7600	78.23	50.99
10	MITCHELL	2014	102.84	.5800	59.65	27.09
11	MACON	2015	102.73	.3490	35.85	22.85
12	WILSON	2016	102.19	.7300	74.60	28.37
13	HOKE	2014	102.15	.7500	76.61	10.73
14	GREENE	2013	101.70	.7860	79.94	38.30
15	JACKSON	2016	101.65	.3700	37.61	15.48
16	ROCKINGHAM	2011	101.52	.6960	70.66	34.31
17	MARTIN	2017	101.48	.7900	80.17	27.03
18	WATAUGA	2014	101.39	.3530	35.79	30.18
19	YADKIN	2017	100.37	.6600	66.24	12.15
20	SAMPSON	2011	100.20	.8250	82.67	49.60
21	ONslow	2014	100.17	.6750	67.61	12.29
22	BLADEN	2015	100.09	.8200	82.07	47.13
23	EDGEcombe	2017	100.00	.9500	95.00	13.55
24	NORTHAMPTON	2015	100.00	.9200	92.00	27.16
25	ORANGE	2017	100.00	.8377	83.77	4.68
26	POLK	2017	99.97	.5294	52.92	6.14
27	STOKES	2017	99.88	.6600	65.92	3.89
28	FORSYTH	2017	99.80	.7235	72.21	9.40
29	GUILFORD	2017	99.75	.7305	72.87	4.49
30	TYRRELL	2017	99.75	.8300	82.79	28.68
31	ALAMANCE	2017	99.66	.5800	57.80	8.71
32	CUMBERLAND	2017	99.54	.7990	79.53	7.71
33	HARNETT	2017	99.52	.7500	74.64	17.61
34	LENOIR	2017	99.36	.8350	82.97	4.16
35	CASWELL	2016	99.34	.7459	74.10	9.18
36	CHATHAM	2017	99.17	.6281	62.29	11.11
37	CRAVEN	2016	99.00	.5394	53.40	12.40
38	CHOWAN	2014	98.86	.7400	73.16	23.72
39	GATES	2017	98.84	.7600	75.12	10.22
40	PITT	2016	98.83	.6960	68.79	11.98
41	HAYWOOD	2017	98.82	.5850	57.81	8.20
42	BUNCOMBE	2017	98.73	.5390	53.22	14.49
43	WAYNE	2011	98.73	.6635	65.51	15.55
44	SWAIN	2013	98.55	.3600	35.48	50.76
45	CARTERET	2015	98.52	.3100	30.54	19.93
46	ROBESON	2010	98.50	.7700	75.85	28.56
47	HYDE	2017	98.46	.7300	71.88	29.47
48	NASH	2017	98.42	.6700	65.94	15.58
49	STANLY	2017	98.33	.6700	65.88	5.19
50	DAVIE	2017	98.28	.7280	71.55	13.94

**2017 List of the Sales Ratio Study Sorted Alphabetically by Median**

	County	Revaluation		Effective Tax		COD
		Year	Median	Rate	Rate	
51	PERSON	2013	98.28	.7000	68.80	23.99
52	SURRY	2016	98.23	.5820	57.17	8.80
53	GRAHAM	2015	98.14	.5850	57.41	11.59
54	MOORE	2015	97.93	.4650	45.54	21.15
55	VANCE	2016	97.87	.8900	87.10	25.11
56	CAMDEN	2015	97.84	.7200	70.44	38.75
57	DAVIDSON	2015	97.77	.5400	52.80	8.56
58	HALIFAX	2015	97.70	.7800	76.21	27.31
59	RICHMOND	2016	97.69	.7900	77.18	10.28
60	DUPLIN	2017	97.50	.6950	67.76	13.41
61	MONTGOMERY	2012	97.43	.6200	60.41	44.23
62	TRANSYLVANIA	2016	97.07	.5110	49.60	17.33
63	BERTIE	2012	96.95	.8300	80.47	31.18
64	LEE	2013	96.95	.7950	77.08	10.78
65	CALDWELL	2013	96.79	.6300	60.98	20.60
66	MCDOWELL	2011	96.66	.5500	53.16	23.93
67	ROWAN	2015	96.66	.6625	64.04	7.74
68	PASQUOTANK	2014	96.30	.7700	74.15	43.74
69	COLUMBUS	2013	96.29	.8050	77.51	34.81
70	CLEVELAND	2016	96.28	.7200	69.32	24.06
71	GRANVILLE	2010	96.02	.8800	84.50	19.50
72	CATAWBA	2015	95.76	.5750	55.06	12.55
73	JONES	2014	95.71	.8400	80.40	21.14
74	ANSON	2010	95.68	.8010	76.64	14.76
75	BRUNSWICK	2015	95.60	.4850	46.37	13.91
76	ALEXANDER	2015	95.34	.7900	75.32	19.73
77	CABARRUS	2016	95.33	.7000	66.73	7.13
78	NEW HANOVER	2017	95.28	.5700	54.31	9.10
79	CHEROKEE	2012	95.27	.5200	49.54	40.37
80	PAMLICO	2012	95.15	.6250	59.47	25.47
81	WILKES	2013	94.93	.6700	63.60	15.98
82	WAKE	2016	94.30	.6150	57.99	9.31
83	BURKE	2013	94.16	.6950	65.44	13.45
84	YANCEY	2016	94.16	.6000	56.50	29.15
85	IREDELL	2015	94.10	.5275	49.64	9.88
86	DURHAM	2016	93.34	.7679	71.68	9.03
87	RUTHERFORD	2012	92.95	.6070	56.42	39.31
88	GASTON	2015	92.59	.8700	80.55	23.50
89	RANDOLPH	2014	92.57	.6525	60.40	12.78
90	PENDER	2011	91.90	.6850	62.95	24.10
91	CURRITUCK	2013	91.50	.4800	43.92	22.30
92	LINCOLN	2015	91.34	.6110	55.81	27.85
93	JOHNSTON	2011	90.88	.7800	70.89	10.76
94	DARE	2013	90.27	.4700	42.43	15.84
95	AVERY	2014	89.92	.5500	49.46	25.57
96	UNION	2015	88.40	.7810	69.04	11.81
97	FRANKLIN	2012	87.28	.8950	78.12	11.44
98	HENDERSON	2015	86.75	.5650	49.01	19.06
99	MADISON	2012	81.72	.5200	42.49	53.46
100	MECKLENBURG	2011	80.01	.8157	65.26	15.60

**2017 List of the Sales Ratio Study Sorted Alphabetically by Tax Rate**

	County	Revaluation		Effective Tax		COD
		Year	Median	Rate	Rate	
1	SCOTLAND	2011	104.15	1.0100	105.19	13.46
2	EDGECOMBE	2017	100.00	.9500	95.00	13.55
3	NORTHAMPTON	2015	100.00	.9200	92.00	27.16
4	FRANKLIN	2012	87.28	.8950	78.12	11.44
5	VANCE	2016	97.87	.8900	87.10	25.11
6	GRANVILLE	2010	96.02	.8800	84.50	19.50
7	GASTON	2015	92.59	.8700	80.55	23.50
8	WASHINGTON	2013	102.99	.8550	88.06	10.29
9	HERTFORD	2011	116.07	.8400	97.50	33.53
10	JONES	2014	95.71	.8400	80.40	21.14
11	ORANGE	2017	100.00	.8377	83.77	4.68
12	LENOIR	2017	99.36	.8350	82.97	4.16
13	TYRRELL	2017	99.75	.8300	82.79	28.68
14	BERTIE	2012	96.95	.8300	80.47	31.18
15	SAMPSON	2011	100.20	.8250	82.67	49.60
16	BLADEN	2015	100.09	.8200	82.07	47.13
17	MECKLENBURG	2011	80.01	.8157	65.26	15.60
18	COLUMBUS	2013	96.29	.8050	77.51	34.81
19	ANSON	2010	95.68	.8010	76.64	14.76
20	CUMBERLAND	2017	99.54	.7990	79.53	7.71
21	LEE	2013	96.95	.7950	77.08	10.78
22	MARTIN	2017	101.48	.7900	80.17	27.03
23	RICHMOND	2016	97.69	.7900	77.18	10.28
24	ALEXANDER	2015	95.34	.7900	75.32	19.73
25	GREENE	2013	101.70	.7860	79.94	38.30
26	UNION	2015	88.40	.7810	69.04	11.81
27	HALIFAX	2015	97.70	.7800	76.21	27.31
28	JOHNSTON	2011	90.88	.7800	70.89	10.76
29	ROBESON	2010	98.50	.7700	75.85	28.56
30	PASQUOTANK	2014	96.30	.7700	74.15	43.74
31	DURHAM	2016	93.34	.7679	71.68	9.03
32	WARREN	2017	102.94	.7600	78.23	50.99
33	GATES	2017	98.84	.7600	75.12	10.22
34	HOKE	2014	102.15	.7500	76.61	10.73
35	HARNETT	2017	99.52	.7500	74.64	17.61
36	CASWELL	2016	99.34	.7459	74.10	9.18
37	CHOWAN	2014	98.86	.7400	73.16	23.72
38	GUILFORD	2017	99.75	.7305	72.87	4.49
39	WILSON	2016	102.19	.7300	74.60	28.37
40	HYDE	2017	98.46	.7300	71.88	29.47
41	DAVIE	2017	98.28	.7280	71.55	13.94
42	FORSYTH	2017	99.80	.7235	72.21	9.40
43	CAMDEN	2015	97.84	.7200	70.44	38.75
44	CLEVELAND	2016	96.28	.7200	69.32	24.06
45	PERSON	2013	98.28	.7000	68.80	23.99
46	CABARRUS	2016	95.33	.7000	66.73	7.13
47	ROCKINGHAM	2011	101.52	.6960	70.66	34.31
48	PITT	2016	98.83	.6960	68.79	11.98
49	DUPLIN	2017	97.50	.6950	67.76	13.41
50	BURKE	2013	94.16	.6950	65.44	13.45



**2017 List of the Sales Ratio Study Sorted Alphabetically by Tax Rate**

	County	Revaluation		Effective Tax		COD
		Year	Median	Rate	Rate	
51	PENDER	2011	91.90	.6850	62.95	24.10
52	ONSLOW	2014	100.17	.6750	67.61	12.29
53	NASH	2017	98.42	.6700	65.94	15.58
54	STANLY	2017	98.33	.6700	65.88	5.19
55	WILKES	2013	94.93	.6700	63.60	15.98
56	WAYNE	2011	98.73	.6635	65.51	15.55
57	ROWAN	2015	96.66	.6625	64.04	7.74
58	YADKIN	2017	100.37	.6600	66.24	12.15
59	STOKES	2017	99.88	.6600	65.92	3.89
60	RANDOLPH	2014	92.57	.6525	60.40	12.78
61	CALDWELL	2013	96.79	.6300	60.98	20.60
62	CHATHAM	2017	99.17	.6281	62.29	11.11
63	PAMLICO	2012	95.15	.6250	59.47	25.47
64	MONTGOMERY	2012	97.43	.6200	60.41	44.23
65	WAKE	2016	94.30	.6150	57.99	9.31
66	LINCOLN	2015	91.34	.6110	55.81	27.85
67	RUTHERFORD	2012	92.95	.6070	56.42	39.31
68	YANCEY	2016	94.16	.6000	56.50	29.15
69	HAYWOOD	2017	98.82	.5850	57.81	8.20
70	GRAHAM	2015	98.14	.5850	57.41	11.59
71	SURRY	2016	98.23	.5820	57.17	8.80
72	MITCHELL	2014	102.84	.5800	59.65	27.09
73	ALAMANCE	2017	99.66	.5800	57.80	8.71
74	CATAWBA	2015	95.76	.5750	55.06	12.55
75	PERQUIMANS	2016	103.64	.5700	59.07	26.83
76	NEW HANOVER	2017	95.28	.5700	54.31	9.10
77	HENDERSON	2015	86.75	.5650	49.01	19.06
78	BEAUFORT	2010	105.04	.5500	57.77	37.52
79	MCDOWELL	2011	96.66	.5500	53.16	23.93
80	AVERY	2014	89.92	.5500	49.46	25.57
81	DAVIDSON	2015	97.77	.5400	52.80	8.56
82	CRAVEN	2016	99.00	.5394	53.40	12.40
83	BUNCOMBE	2017	98.73	.5390	53.22	14.49
84	POLK	2017	99.97	.5294	52.92	6.14
85	IREDELL	2015	94.10	.5275	49.64	9.88
86	CHEROKEE	2012	95.27	.5200	49.54	40.37
87	MADISON	2012	81.72	.5200	42.49	53.46
88	ALLEGHANY	2015	107.72	.5125	55.21	26.33
89	TRANSYLVANIA	2016	97.07	.5110	49.60	17.33
90	BRUNSWICK	2015	95.60	.4850	46.37	13.91
91	CURRITUCK	2013	91.50	.4800	43.92	22.30
92	DARE	2013	90.27	.4700	42.43	15.84
93	MOORE	2015	97.93	.4650	45.54	21.15
94	ASHE	2015	103.20	.4430	45.72	28.48
95	CLAY	2010	125.58	.3800	47.72	42.96
96	JACKSON	2016	101.65	.3700	37.61	15.48
97	SWAIN	2013	98.55	.3600	35.48	50.76
98	WATAUGA	2014	101.39	.3530	35.79	30.18
99	MACON	2015	102.73	.3490	35.85	22.85
100	CARTERET	2015	98.52	.3100	30.54	19.93

**2017 List of the Sales Ratio Study Sorted Alphabetically by ETR**

	County	Revaluation		Effective Tax		COD
		Year	Median	Rate	Rate	
1	SCOTLAND	2011	104.15	1.0100	105.19	13.46
2	HERTFORD	2011	116.07	.8400	97.50	33.53
3	EDGECOMBE	2017	100.00	.9500	95.00	13.55
4	NORTHAMPTON	2015	100.00	.9200	92.00	27.16
5	WASHINGTON	2013	102.99	.8550	88.06	10.29
6	VANCE	2016	97.87	.8900	87.10	25.11
7	GRANVILLE	2010	96.02	.8800	84.50	19.50
8	ORANGE	2017	100.00	.8377	83.77	4.68
9	LENOIR	2017	99.36	.8350	82.97	4.16
10	TYRRELL	2017	99.75	.8300	82.79	28.68
11	SAMPSON	2011	100.20	.8250	82.67	49.60
12	BLADEN	2015	100.09	.8200	82.07	47.13
13	GASTON	2015	92.59	.8700	80.55	23.50
14	BERTIE	2012	96.95	.8300	80.47	31.18
15	JONES	2014	95.71	.8400	80.40	21.14
16	MARTIN	2017	101.48	.7900	80.17	27.03
17	GREENE	2013	101.70	.7860	79.94	38.30
18	CUMBERLAND	2017	99.54	.7990	79.53	7.71
19	WARREN	2017	102.94	.7600	78.23	50.99
20	FRANKLIN	2012	87.28	.8950	78.12	11.44
21	COLUMBUS	2013	96.29	.8050	77.51	34.81
22	RICHMOND	2016	97.69	.7900	77.18	10.28
23	LEE	2013	96.95	.7950	77.08	10.78
24	ANSON	2010	95.68	.8010	76.64	14.76
25	HOKE	2014	102.15	.7500	76.61	10.73
26	HALIFAX	2015	97.70	.7800	76.21	27.31
27	ROBESON	2010	98.50	.7700	75.85	28.56
28	ALEXANDER	2015	95.34	.7900	75.32	19.73
29	GATES	2017	98.84	.7600	75.12	10.22
30	HARNETT	2017	99.52	.7500	74.64	17.61
31	WILSON	2016	102.19	.7300	74.60	28.37
32	PASQUOTANK	2014	96.30	.7700	74.15	43.74
33	CASWELL	2016	99.34	.7459	74.10	9.18
34	CHOWAN	2014	98.86	.7400	73.16	23.72
35	GUILFORD	2017	99.75	.7305	72.87	4.49
36	FORSYTH	2017	99.80	.7235	72.21	9.40
37	HYDE	2017	98.46	.7300	71.88	29.47
38	DURHAM	2016	93.34	.7679	71.68	9.03
39	DAVIE	2017	98.28	.7280	71.55	13.94
40	JOHNSTON	2011	90.88	.7800	70.89	10.76
41	ROCKINGHAM	2011	101.52	.6960	70.66	34.31
42	CAMDEN	2015	97.84	.7200	70.44	38.75
43	CLEVELAND	2016	96.28	.7200	69.32	24.06
44	UNION	2015	88.40	.7810	69.04	11.81
45	PERSON	2013	98.28	.7000	68.80	23.99
46	PITT	2016	98.83	.6960	68.79	11.98
47	DUPLIN	2017	97.50	.6950	67.76	13.41
48	ONSLOW	2014	100.17	.6750	67.61	12.29
49	CABARRUS	2016	95.33	.7000	66.73	7.13
50	YADKIN	2017	100.37	.6600	66.24	12.15

**2017 List of the Sales Ratio Study Sorted Alphabetically by ETR**

	County	Revaluation		Effective Tax		COD
		Year	Median	Rate	Rate	
51	NASH	2017	98.42	.6700	65.94	15.58
52	STOKES	2017	99.88	.6600	65.92	3.89
53	STANLY	2017	98.33	.6700	65.88	5.19
54	WAYNE	2011	98.73	.6635	65.51	15.55
55	BURKE	2013	94.16	.6950	65.44	13.45
56	MECKLENBURG	2011	80.01	.8157	65.26	15.60
57	ROWAN	2015	96.66	.6625	64.04	7.74
58	WILKES	2013	94.93	.6700	63.60	15.98
59	PENDER	2011	91.90	.6850	62.95	24.10
60	CHATHAM	2017	99.17	.6281	62.29	11.11
61	CALDWELL	2013	96.79	.6300	60.98	20.60
62	MONTGOMERY	2012	97.43	.6200	60.41	44.23
63	RANDOLPH	2014	92.57	.6525	60.40	12.78
64	MITCHELL	2014	102.84	.5800	59.65	27.09
65	PAMLICO	2012	95.15	.6250	59.47	25.47
66	PERQUIMANS	2016	103.64	.5700	59.07	26.83
67	WAKE	2016	94.30	.6150	57.99	9.31
68	HAYWOOD	2017	98.82	.5850	57.81	8.20
69	ALAMANCE	2017	99.66	.5800	57.80	8.71
70	BEAUFORT	2010	105.04	.5500	57.77	37.52
71	GRAHAM	2015	98.14	.5850	57.41	11.59
72	SURRY	2016	98.23	.5820	57.17	8.80
73	YANCEY	2016	94.16	.6000	56.50	29.15
74	RUTHERFORD	2012	92.95	.6070	56.42	39.31
75	LINCOLN	2015	91.34	.6110	55.81	27.85
76	ALLEGHANY	2015	107.72	.5125	55.21	26.33
77	CATAWBA	2015	95.76	.5750	55.06	12.55
78	NEW HANOVER	2017	95.28	.5700	54.31	9.10
79	CRAVEN	2016	99.00	.5394	53.40	12.40
80	BUNCOMBE	2017	98.73	.5390	53.22	14.49
81	MCDOWELL	2011	96.66	.5500	53.16	23.93
82	POLK	2017	99.97	.5294	52.92	6.14
83	DAVIDSON	2015	97.77	.5400	52.80	8.56
84	IREDELL	2015	94.10	.5275	49.64	9.88
85	TRANSYLVANIA	2016	97.07	.5110	49.60	17.33
86	CHEROKEE	2012	95.27	.5200	49.54	40.37
87	AVERY	2014	89.92	.5500	49.46	25.57
88	HENDERSON	2015	86.75	.5650	49.01	19.06
89	CLAY	2010	125.58	.3800	47.72	42.96
90	BRUNSWICK	2015	95.60	.4850	46.37	13.91
91	ASHE	2015	103.20	.4430	45.72	28.48
92	MOORE	2015	97.93	.4650	45.54	21.15
93	CURRITUCK	2013	91.50	.4800	43.92	22.30
94	MADISON	2012	81.72	.5200	42.49	53.46
95	DARE	2013	90.27	.4700	42.43	15.84
96	JACKSON	2016	101.65	.3700	37.61	15.48
97	MACON	2015	102.73	.3490	35.85	22.85
98	WATAUGA	2014	101.39	.3530	35.79	30.18
99	SWAIN	2013	98.55	.3600	35.48	50.76
100	CARTERET	2015	98.52	.3100	30.54	19.93

**2017 List of the Sales Ratio Study Sorted by Reappraisal Year**

	County	Revaluation		Effective Tax		COD
		Year	Median	Rate	Rate	
1	ALAMANCE	2017	99.66	.5800	57.80	8.71
2	BUNCOMBE	2017	98.73	.5390	53.22	14.49
3	CHATHAM	2017	99.17	.6281	62.29	11.11
4	CUMBERLAND	2017	99.54	.7990	79.53	7.71
5	DAVIE	2017	98.28	.7280	71.55	13.94
6	DUPLIN	2017	97.50	.6950	67.76	13.41
7	EDGECOMBE	2017	100.00	.9500	95.00	13.55
8	FORSYTH	2017	99.80	.7235	72.21	9.40
9	GATES	2017	98.84	.7600	75.12	10.22
10	GUILFORD	2017	99.75	.7305	72.87	4.49
11	HARNETT	2017	99.52	.7500	74.64	17.61
12	HAYWOOD	2017	98.82	.5850	57.81	8.20
13	HYDE	2017	98.46	.7300	71.88	29.47
14	LENOIR	2017	99.36	.8350	82.97	4.16
15	MARTIN	2017	101.48	.7900	80.17	27.03
16	NASH	2017	98.42	.6700	65.94	15.58
17	NEW HANOVER	2017	95.28	.5700	54.31	9.10
18	ORANGE	2017	100.00	.8377	83.77	4.68
19	POLK	2017	99.97	.5294	52.92	6.14
20	STANLY	2017	98.33	.6700	65.88	5.19
21	STOKES	2017	99.88	.6600	65.92	3.89
22	TYRRELL	2017	99.75	.8300	82.79	28.68
23	WARREN	2017	102.94	.7600	78.23	50.99
24	YADKIN	2017	100.37	.6600	66.24	12.15

2017 Reappraisal County Stats				
Minimum	95.28	0.53	52.92	3.89
Maximum	102.94	0.95	95.00	50.99
Average	99.33	0.71	70.45	13.75

1	CABARRUS	2016	95.33	.7000	66.73	7.13
2	CASWELL	2016	99.34	.7459	74.10	9.18
3	CLEVELAND	2016	96.28	.7200	69.32	24.06
4	CRAVEN	2016	99.00	.5394	53.40	12.40
5	DURHAM	2016	93.34	.7679	71.68	9.03
6	JACKSON	2016	101.65	.3700	37.61	15.48
7	PERQUIMANS	2016	103.64	.5700	59.07	26.83
8	PITT	2016	98.83	.6960	68.79	11.98
9	RICHMOND	2016	97.69	.7900	77.18	10.28
10	SURRY	2016	98.23	.5820	57.17	8.80
11	TRANSYLVANIA	2016	97.07	.5110	49.60	17.33
12	VANCE	2016	97.87	.8900	87.10	25.11
13	WAKE	2016	94.30	.6150	57.99	9.31
14	WILSON	2016	102.19	.7300	74.60	28.37
15	YANCEY	2016	94.16	.6000	56.50	29.15

2016 Reappraisal County Stats				
Minimum	93.34	0.37	37.61	7.13
Maximum	103.64	0.89	87.10	29.15
Average	97.93	0.66	64.06	16.30

**2017 List of the Sales Ratio Study Sorted by Reappraisal Year**

	County	Revaluation		Effective Tax		COD
		Year	Median	Rate	Rate	
1	ALEXANDER	2015	95.34	.7900	75.32	19.73
2	ALLEGHANY	2015	107.72	.5125	55.21	26.33
3	ASHE	2015	103.20	.4430	45.72	28.48
4	BLADEN	2015	100.09	.8200	82.07	47.13
5	BRUNSWICK	2015	95.60	.4850	46.37	13.91
6	CAMDEN	2015	97.84	.7200	70.44	38.75
7	CARTERET	2015	98.52	.3100	30.54	19.93
8	CATAWBA	2015	95.76	.5750	55.06	12.55
9	DAVIDSON	2015	97.77	.5400	52.80	8.56
10	GASTON	2015	92.59	.8700	80.55	23.50
11	GRAHAM	2015	98.14	.5850	57.41	11.59
12	HALIFAX	2015	97.70	.7800	76.21	27.31
13	HENDERSON	2015	86.75	.5650	49.01	19.06
14	IREDELL	2015	94.10	.5275	49.64	9.88
15	LINCOLN	2015	91.34	.6110	55.81	27.85
16	MACON	2015	102.73	.3490	35.85	22.85
17	MOORE	2015	97.93	.4650	45.54	21.15
18	NORTHAMPTON	2015	100.00	.9200	92.00	27.16
19	ROWAN	2015	96.66	.6625	64.04	7.74
20	UNION	2015	88.40	.7810	69.04	11.81

2015 Reappraisal County Stats					
Minimum	86.75	0.31	30.54	7.74	
Maximum	107.72	0.92	92.00	47.13	
Average	96.91	0.62	59.43	21.26	

1	AVERY	2014	89.92	.5500	49.46	25.57
2	CHOWAN	2014	98.86	.7400	73.16	23.72
3	HOKE	2014	102.15	.7500	76.61	10.73
4	JONES	2014	95.71	.8400	80.40	21.14
5	MITCHELL	2014	102.84	.5800	59.65	27.09
6	ONSLow	2014	100.17	.6750	67.61	12.29
7	PASQUOTANK	2014	96.30	.7700	74.15	43.74
8	RANDOLPH	2014	92.57	.6525	60.40	12.78
9	WATAUGA	2014	101.39	.3530	35.79	30.18

2014 Reappraisal County Stats					
Minimum	89.92	0.35	35.79	10.73	
Maximum	102.84	0.84	80.40	43.74	
Average	97.77	0.66	64.14	23.03	

1	BURKE	2013	94.16	.6950	65.44	13.45
2	CALDWELL	2013	96.79	.6300	60.98	20.60
3	COLUMBUS	2013	96.29	.8050	77.51	34.81
4	CURRITUCK	2013	91.50	.4800	43.92	22.30
5	DARE	2013	90.27	.4700	42.43	15.84
6	GREENE	2013	101.70	.7860	79.94	38.30
7	LEE	2013	96.95	.7950	77.08	10.78
8	PERSON	2013	98.28	.7000	68.80	23.99
9	SWAIN	2013	98.55	.3600	35.48	50.76
10	WASHINGTON	2013	102.99	.8550	88.06	10.29
11	WILKES	2013	94.93	.6700	63.60	15.98

2013 Reappraisal County Stats					
Minimum	90.27	0.36	35.48	10.29	
Maximum	102.99	0.86	88.06	50.76	
Average	96.58	0.66	63.93	23.37	

**2017 List of the Sales Ratio Study Sorted by Reappraisal Year**

	County	Revaluation	Median	Rate	Effective Tax	COD
		Year			Rate	
1	BERTIE	2012	96.95	.8300	80.47	31.18
2	CHEROKEE	2012	95.27	.5200	49.54	40.37
3	FRANKLIN	2012	87.28	.8950	78.12	11.44
4	MADISON	2012	81.72	.5200	42.49	53.46
5	MONTGOMERY	2012	97.43	.6200	60.41	44.23
6	PAMLICO	2012	95.15	.6250	59.47	25.47
7	RUTHERFORD	2012	92.95	.6070	56.42	39.31

2012 Reappraisal County Stats					
Minimum		81.72	0.52	42.49	11.44
Maximum		97.43	0.90	80.47	53.46
Average		92.39	0.66	60.99	35.07

1	HERTFORD	2011	116.07	.8400	97.50	33.53
2	JOHNSTON	2011	90.88	.7800	70.89	10.76
3	MCDOWELL	2011	96.66	.5500	53.16	23.93
4	MECKLENBURG	2011	80.01	.8157	65.26	15.60
5	PENDER	2011	91.90	.6850	62.95	24.10
6	ROCKINGHAM	2011	101.52	.6960	70.66	34.31
7	SAMPSON	2011	100.20	.8250	82.67	49.60
8	SCOTLAND	2011	104.15	1.0100	105.19	13.46
9	WAYNE	2011	98.73	.6635	65.51	15.55

2011 Reappraisal County Stats					
Minimum		80.01	0.55	53.16	10.76
Maximum		116.07	1.01	105.19	49.60
Average		97.79	0.76	74.87	24.54

1	ANSON	2010	95.68	.8010	76.64	14.76
2	BEAUFORT	2010	105.04	.5500	57.77	37.52
3	CLAY	2010	125.58	.3800	47.72	42.96
4	GRANVILLE	2010	96.02	.8800	84.50	19.50
5	ROBESON	2010	98.50	.7700	75.85	28.56

2010 Reappraisal County Stats					
Minimum		95.68	0.38	47.72	14.76
Maximum		125.58	0.88	84.50	42.96
Average		104.16	0.68	68.49	28.66

2017-2018  
**PROPERTY TAX RATES AND REVALUATION SCHEDULES FOR NORTH CAROLINA COUNTIES**  
 (All rates per \$100 valuation\*)

Counties	Tax Rate	Year of latest revaluation	Next scheduled revaluation	Counties	Tax Rate	Year of latest revaluation	Next scheduled revaluation
ALAMANCE	\$ .5800	2017	2025	JOHNSTON	\$ .7800	2011	2019
ALEXANDER	.7900	2015	2023	JONES	.8400	2014	2022
ALLEGHANY	.5125	2015	2023	LEE	.7950	2013	2019
ANSON	.8010	2010	2018	LENOIR	.8350	2017	2025
ASHE	.4430	2015	2019	LINCOLN	.6110	2015	2019
AVERY	.5500	2014	2018	MACON	.3490	2015	2019
BEAUFORT	.5500	2010	2018	MADISON	.5200	2012	2020
BERTIE	.8300	2012	2020	MARTIN	.7900	2017	2025
BLADEN	.8200	2015	2023	MCDOWELL	.5500	2011	2019
BRUNSWICK	.4850	2015	2019	MECKLENBURG	.8157	2011	2019
BUNCOMBE	.5390	2017	2025	MITCHELL	.5800	2014	2018
BURKE	.6950	2013	2019	MONTGOMERY	.6200	2012	2020
CABARRUS	.7000	2016	2020	MOORE	.4650	2015	2019
CALDWELL	.6300	2013	2021	NASH	.6700	2017	2025
CAMDEN	.7200	2015	2023	NEW HANOVER	.5700	2017	2021
CARTERET	.3100	2015	2019	NORTHAMPTON	.9200	2015	2019
CASWELL	.7459	2016	2020	ONSLOW	.6750	2014	2018
CATAWBA	.5750	2015	2019	ORANGE	.8377	2017	2021
CHATHAM	.6281	2017	2021	PAMLICO	.6250	2012	2020
CHEROKEE	.5200	2012	2020	PASQUOTANK	.7700	2014	2022
CHOWAN	.7400	2014	2022	PENDER	.6850	2011	2019
CLAY	.3800	2010	2018	PERQUIMANS	.5700	2016	2024
CLEVELAND	.7200	2016	2021	PERSON	.7000	2013	2021
COLUMBUS	.8050	2013	2021	PITT	.6960	2016	2020
CRAVEN	.5394	2016	2020	POLK	.5294	2017	2021
CUMBERLAND	.7990	2017	2025	RANDOLPH	.6525	2014	2019
CURRITUCK	.4800	2013	2021	RICHMOND	.7900	2016	2020
DARE	.4700	2013	2021	ROBESON	.7700	2010	2018
DAVIDSON	.5400	2015	2023	ROCKINGHAM	.6960	2011	2019
DAVIE	.7280	2017	2021	ROWAN	.6625	2015	2019
DUPLIN	.6950	2017	2025	RUTHERFORD	.6070	2012	2019
DURHAM	.7679	2016	2019	SAMPSON	.8250	2011	2019
EDGECOMBE	.9500	2017	2025	SCOTLAND	1.0100	2011	2019
FORSYTH	.7235	2017	2021	STANLY	.6700	2017	2021
FRANKLIN	.8950	2012	2018	STOKES	.6600	2017	2021
GASTON	.8700	2015	2019	SURRY	.5820	2016	2020
GATES	.7600	2017	2025	SWAIN	.3600	2013	2021
GRAHAM	.5850	2015	2019	TRANSYLVANIA	.5110	2016	2021
GRANVILLE	.8800	2010	2018	TYRRELL	.8300	2017	2025
GREENE	.7860	2013	2021	UNION	.7810	2015	2020
GUILFORD	.7305	2017	2022	VANCE	.8900	2016	2024
HALIFAX	.7800	2015	2019	WAKE	.6150	2016	2020
HARNETT	.7500	2017	2021	WARREN	.7600	2017	2025
HAYWOOD	.5850	2017	2021	WASHINGTON	.8550	2013	2021
HENDERSON	.5650	2015	2019	WATAUGA	.3530	2014	2022
HERTFORD	.8400	2011	2019	WAYNE	.6635	2011	2019
HOKE	.7500	2014	2022	WILKES	.6700	2013	2019
HYDE	.7300	2017	2025	WILSON	.7300	2016	2024
IREDELL	.5275	2015	2019	YADKIN	.6600	2017	2025
JACKSON	.3700	2016	2021	YANCEY	.6000	2016	2024

Property subject to taxation must be assessed at 100% of appraised value.  
 Revaluations are effective January 1 of year shown. Real property must be revalued every 8 years but counties may elect to revalue more frequently.  
 Year shown for next scheduled revaluation is the year indicated based on the Octennial Reappraisal Budget Reserve provided to NCDOR as of July 2017.