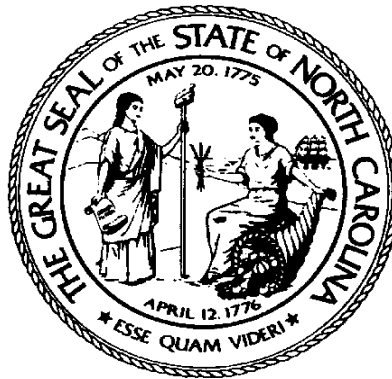


SALES ASSESSMENT RATIO STUDIES AS OF JANUARY 1, 2018



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. 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 01/01/2017 to 12/31/2017.

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 01/01/2018.

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.

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.

2018 List of the Sales Ratio Study Sorted Alphabetically by County

	County	Revaluation Year	Median	Rate	Effective Tax Rate	COD
1	ALAMANCE	2017	96.50	.5900	56.94	18.50
2	ALEXANDER	2015	93.52	.7900	73.88	21.12
3	ALLEGHANY	2015	102.42	.5475	56.07	25.81
4	ANSON	2018	100.24	.7770	77.89	1.82
5	ASHE	2015	100.44	.4430	44.50	32.72
6	AVERY	2018	98.34	.5500	54.09	7.29
7	BEAUFORT	2018	100.60	.6150	61.87	12.27
8	BERTIE	2012	97.43	.8300	80.86	25.73
9	BLADEN	2015	92.51	.8200	75.86	55.29
10	BRUNSWICK	2015	89.11	.4850	43.22	14.79
11	BUNCOMBE	2017	91.67	.5290	48.49	18.52
12	BURKE	2013	95.10	.6950	66.09	12.77
13	CABARRUS	2016	90.38	.7200	65.07	10.58
14	CALDWELL	2013	92.45	.6300	58.24	18.67
15	CAMDEN	2015	95.12	.7400	70.39	33.14
16	CARTERET	2015	93.71	.3100	29.05	19.21
17	CASWELL	2016	99.30	.7090	70.40	6.99
18	CATAWBA	2015	92.47	.5750	53.17	13.37
19	CHATHAM	2017	96.90	.6281	60.86	17.96
20	CHEROKEE	2012	90.04	.5200	46.82	33.02
21	CHOWAN	2014	99.11	.7450	73.84	27.50
22	CLAY	2018	102.64	.4300	44.13	40.32
23	CLEVELAND	2016	94.34	.7200	67.92	33.92
24	COLUMBUS	2013	87.88	.8050	70.74	46.71
25	CRAVEN	2016	97.46	.5394	52.57	13.03
26	CUMBERLAND	2017	98.87	.7990	79.00	11.21
27	CURRITUCK	2013	91.10	.4800	43.73	21.54
28	DARE	2013	88.93	.4700	41.79	16.33
29	DAVIDSON	2015	98.08	.5400	52.96	8.36
30	DAVIE	2017	96.98	.7380	71.57	20.37
31	DUPLIN	2017	96.09	.7150	68.71	20.56
32	DURHAM	2016	89.03	.7779	69.26	11.13
33	EDGECOMBE	2017	100.74	.9500	95.71	16.27
34	FORSYTH	2017	97.06	.7235	70.22	15.79
35	FRANKLIN	2018	98.28	.8050	79.12	9.16
36	GASTON	2015	86.34	.8700	75.11	21.18
37	GATES	2017	101.54	.7600	77.17	12.86
38	GRAHAM	2015	98.11	.5850	57.40	32.26
39	GRANVILLE	2018	100.00	.8400	84.00	11.29
40	GREENE	2013	99.85	.7860	78.48	24.33
41	GUILFORD	2017	94.74	.7305	69.21	9.85
42	HALIFAX	2015	95.49	.7700	73.52	34.80
43	HARNETT	2017	98.59	.7500	73.94	18.46
44	HAYWOOD	2017	89.80	.5850	52.54	23.15
45	HENDERSON	2015	81.73	.5650	46.18	21.42
46	HERTFORD	2011	100.71	.8400	84.60	39.30
47	HOKE	2014	99.99	.7500	74.99	10.51
48	HYDE	2017	90.72	.7700	69.85	29.87
49	IREDELL	2015	88.69	.5275	46.78	11.10
50	JACKSON	2016	98.88	.3800	37.58	21.33

2018 List of the Sales Ratio Study Sorted Alphabetically by County

	County	Revaluation		Effective Tax		COD
		Year	Median	Rate	Rate	
51	JOHNSTON	2011	86.21	.7800	67.25	9.99
52	JONES	2014	98.68	.8100	79.93	26.30
53	LEE	2013	96.35	.7950	76.60	13.60
54	LENOIR	2017	97.25	.8350	81.20	15.39
55	LINCOLN	2015	85.02	.6110	51.95	19.80
56	MACON	2015	104.25	.3490	36.38	19.64
57	MADISON	2012	82.88	.5200	43.10	30.77
58	MARTIN	2017	109.83	.7900	86.77	40.12
59	MCDOWELL	2011	91.29	.5875	53.63	19.89
60	MECKLENBURG	2011	74.72	.8232	61.51	14.82
61	MITCHELL	2018	98.71	.5800	57.25	7.83
62	MONTGOMERY	2012	93.72	.6200	58.11	39.22
63	MOORE	2015	95.67	.4650	44.49	25.30
64	NASH	2017	92.55	.6700	62.01	21.66
65	NEW HANOVER	2017	89.51	.5550	49.68	9.83
66	NORTHAMPTON	2015	95.45	.9200	87.82	31.23
67	ONslow	2018	98.59	.7050	69.50	7.99
68	ORANGE	2017	95.24	.8504	80.99	12.91
69	PAMLICO	2012	92.50	.6250	57.81	29.07
70	PASQUOTANK	2014	96.44	.7700	74.26	37.97
71	PENDER	2011	85.88	.6850	58.83	34.62
72	PERQUIMANS	2016	100.29	.5700	57.17	28.21
73	PERSON	2013	95.77	.7000	67.04	27.03
74	PITT	2016	96.65	.6960	67.27	15.69
75	POLK	2017	93.94	.5294	49.73	31.82
76	RANDOLPH	2014	90.17	.6525	58.83	14.69
77	RICHMOND	2016	99.94	.8300	82.95	17.84
78	ROBESON	2018	100.16	.7700	77.12	24.12
79	ROCKINGHAM	2011	98.79	.6960	68.76	34.97
80	ROWAN	2015	95.22	.6625	63.08	10.99
81	RUTHERFORD	2012	93.13	.6070	56.53	48.12
82	SAMPSON	2011	93.27	.8250	76.94	40.19
83	SCOTLAND	2011	104.42	1.0000	104.42	23.17
84	STANLY	2017	93.13	.6700	62.40	14.65
85	STOKES	2017	97.42	.6600	64.29	6.45
86	SURRY	2016	96.93	.5820	56.41	8.80
87	SWAIN	2013	97.00	.3600	34.92	51.47
88	TRANSYLVANIA	2016	94.78	.5110	48.43	15.99
89	TYRRELL	2017	112.92	.8400	94.85	53.22
90	UNION	2015	84.48	.7309	61.75	13.64
91	VANCE	2016	96.76	.8900	86.11	24.08
92	WAKE	2016	89.00	.6544	58.24	10.22
93	WARREN	2017	105.97	.7900	83.72	32.26
94	WASHINGTON	2013	101.20	.8550	86.53	11.28
95	WATAUGA	2014	95.76	.3530	33.80	22.90
96	WAYNE	2011	98.29	.6635	65.21	17.33
97	WILKES	2013	95.28	.6700	63.84	12.29
98	WILSON	2016	99.06	.7300	72.31	20.84
99	YADKIN	2017	96.38	.6600	63.61	20.32
100	YANCEY	2016	90.12	.6000	54.07	14.28

2018 List of the Sales Ratio Study Sorted Alphabetically by Median

	County	Revaluation		Effective Tax		COD
		Year	Median	Rate	Rate	
1	TYRRELL	2017	112.92	.8400	94.85	53.22
2	MARTIN	2017	109.83	.7900	86.77	40.12
3	WARREN	2017	105.97	.7900	83.72	32.26
4	SCOTLAND	2011	104.42	1.0000	104.42	23.17
5	MACON	2015	104.25	.3490	36.38	19.64
6	CLAY	2018	102.64	.4300	44.13	40.32
7	ALLEGHANY	2015	102.42	.5475	56.07	25.81
8	GATES	2017	101.54	.7600	77.17	12.86
9	WASHINGTON	2013	101.20	.8550	86.53	11.28
10	EDGECOMBE	2017	100.74	.9500	95.71	16.27
11	HERTFORD	2011	100.71	.8400	84.60	39.30
12	BEAUFORT	2018	100.60	.6150	61.87	12.27
13	ASHE	2015	100.44	.4430	44.50	32.72
14	PERQUIMANS	2016	100.29	.5700	57.17	28.21
15	ANSON	2018	100.24	.7770	77.89	1.82
16	ROBESON	2018	100.16	.7700	77.12	24.12
17	GRANVILLE	2018	100.00	.8400	84.00	11.29
18	HOKE	2014	99.99	.7500	74.99	10.51
19	RICHMOND	2016	99.94	.8300	82.95	17.84
20	GREENE	2013	99.85	.7860	78.48	24.33
21	CASWELL	2016	99.30	.7090	70.40	6.99
22	CHOWAN	2014	99.11	.7450	73.84	27.50
23	WILSON	2016	99.06	.7300	72.31	20.84
24	JACKSON	2016	98.88	.3800	37.58	21.33
25	CUMBERLAND	2017	98.87	.7990	79.00	11.21
26	ROCKINGHAM	2011	98.79	.6960	68.76	34.97
27	MITCHELL	2018	98.71	.5800	57.25	7.83
28	JONES	2014	98.68	.8100	79.93	26.30
29	ONslow	2018	98.59	.7050	69.50	7.99
30	HARNETT	2017	98.59	.7500	73.94	18.46
31	AVERY	2018	98.34	.5500	54.09	7.29
32	WAYNE	2011	98.29	.6635	65.21	17.33
33	FRANKLIN	2018	98.28	.8050	79.12	9.16
34	GRAHAM	2015	98.11	.5850	57.40	32.26
35	DAVIDSON	2015	98.08	.5400	52.96	8.36
36	CRAVEN	2016	97.46	.5394	52.57	13.03
37	BERTIE	2012	97.43	.8300	80.86	25.73
38	STOKES	2017	97.42	.6600	64.29	6.45
39	LENOIR	2017	97.25	.8350	81.20	15.39
40	FORSYTH	2017	97.06	.7235	70.22	15.79
41	SWAIN	2013	97.00	.3600	34.92	51.47
42	DAVIE	2017	96.98	.7380	71.57	20.37
43	SURRY	2016	96.93	.5820	56.41	8.80
44	CHATHAM	2017	96.90	.6281	60.86	17.96
45	VANCE	2016	96.76	.8900	86.11	24.08
46	PITT	2016	96.65	.6960	67.27	15.69
47	ALAMANCE	2017	96.50	.5900	56.94	18.50
48	PASQUOTANK	2014	96.44	.7700	74.26	37.97
49	YADKIN	2017	96.38	.6600	63.61	20.32
50	LEE	2013	96.35	.7950	76.60	13.60

2018 List of the Sales Ratio Study Sorted Alphabetically by Median

	County	Revaluation		Effective Tax		COD
		Year	Median	Rate	Rate	
51	DUPLIN	2017	96.09	.7150	68.71	20.56
52	PERSON	2013	95.77	.7000	67.04	27.03
53	WATAUGA	2014	95.76	.3530	33.80	22.90
54	MOORE	2015	95.67	.4650	44.49	25.30
55	HALIFAX	2015	95.49	.7700	73.52	34.80
56	NORTHAMPTON	2015	95.45	.9200	87.82	31.23
57	WILKES	2013	95.28	.6700	63.84	12.29
58	ORANGE	2017	95.24	.8504	80.99	12.91
59	ROWAN	2015	95.22	.6625	63.08	10.99
60	CAMDEN	2015	95.12	.7400	70.39	33.14
61	BURKE	2013	95.10	.6950	66.09	12.77
62	TRANSYLVANIA	2016	94.78	.5110	48.43	15.99
63	GUILFORD	2017	94.74	.7305	69.21	9.85
64	CLEVELAND	2016	94.34	.7200	67.92	33.92
65	POLK	2017	93.94	.5294	49.73	31.82
66	MONTGOMERY	2012	93.72	.6200	58.11	39.22
67	CARTERET	2015	93.71	.3100	29.05	19.21
68	ALEXANDER	2015	93.52	.7900	73.88	21.12
69	SAMPSON	2011	93.27	.8250	76.94	40.19
70	RUTHERFORD	2012	93.13	.6070	56.53	48.12
71	STANLY	2017	93.13	.6700	62.40	14.65
72	NASH	2017	92.55	.6700	62.01	21.66
73	BLADEN	2015	92.51	.8200	75.86	55.29
74	PAMLICO	2012	92.50	.6250	57.81	29.07
75	CATAWBA	2015	92.47	.5750	53.17	13.37
76	CALDWELL	2013	92.45	.6300	58.24	18.67
77	BUNCOMBE	2017	91.67	.5290	48.49	18.52
78	MCDOWELL	2011	91.29	.5875	53.63	19.89
79	CURRITUCK	2013	91.10	.4800	43.73	21.54
80	HYDE	2017	90.72	.7700	69.85	29.87
81	CABARRUS	2016	90.38	.7200	65.07	10.58
82	RANDOLPH	2014	90.17	.6525	58.83	14.69
83	YANCEY	2016	90.12	.6000	54.07	14.28
84	CHEROKEE	2012	90.04	.5200	46.82	33.02
85	HAYWOOD	2017	89.80	.5850	52.54	23.15
86	NEW HANOVER	2017	89.51	.5550	49.68	9.83
87	BRUNSWICK	2015	89.11	.4850	43.22	14.79
88	DURHAM	2016	89.03	.7779	69.26	11.13
89	WAKE	2016	89.00	.6544	58.24	10.22
90	DARE	2013	88.93	.4700	41.79	16.33
91	IREDELL	2015	88.69	.5275	46.78	11.10
92	COLUMBUS	2013	87.88	.8050	70.74	46.71
93	GASTON	2015	86.34	.8700	75.11	21.18
94	JOHNSTON	2011	86.21	.7800	67.25	9.99
95	PENDER	2011	85.88	.6850	58.83	34.62
96	LINCOLN	2015	85.02	.6110	51.95	19.80
97	UNION	2015	84.48	.7309	61.75	13.64
98	MADISON	2012	82.88	.5200	43.10	30.77
99	HENDERSON	2015	81.73	.5650	46.18	21.42
100	MECKLENBURG	2011	74.72	.8232	61.51	14.82

2018 List of the Sales Ratio Study Sorted Alphabetically by Rate

	County	Revaluation		Effective Tax		COD
		Year	Median	Rate	Rate	
1	SCOTLAND	2011	104.42	1.0000	104.42	23.17
2	EDGECOMBE	2017	100.74	.9500	95.71	16.27
3	NORTHAMPTON	2015	95.45	.9200	87.82	31.23
4	VANCE	2016	96.76	.8900	86.11	24.08
5	GASTON	2015	86.34	.8700	75.11	21.18
6	WASHINGTON	2013	101.20	.8550	86.53	11.28
7	ORANGE	2017	95.24	.8504	80.99	12.91
8	GRANVILLE	2018	100.00	.8400	84.00	11.29
9	HERTFORD	2011	100.71	.8400	84.60	39.30
10	TYRRELL	2017	112.92	.8400	94.85	53.22
11	LENOIR	2017	97.25	.8350	81.20	15.39
12	BERTIE	2012	97.43	.8300	80.86	25.73
13	RICHMOND	2016	99.94	.8300	82.95	17.84
14	SAMPSON	2011	93.27	.8250	76.94	40.19
15	MECKLENBURG	2011	74.72	.8232	61.51	14.82
16	BLADEN	2015	92.51	.8200	75.86	55.29
17	JONES	2014	98.68	.8100	79.93	26.30
18	COLUMBUS	2013	87.88	.8050	70.74	46.71
19	FRANKLIN	2018	98.28	.8050	79.12	9.16
20	CUMBERLAND	2017	98.87	.7990	79.00	11.21
21	LEE	2013	96.35	.7950	76.60	13.60
22	ALEXANDER	2015	93.52	.7900	73.88	21.12
23	MARTIN	2017	109.83	.7900	86.77	40.12
24	WARREN	2017	105.97	.7900	83.72	32.26
25	GREENE	2013	99.85	.7860	78.48	24.33
26	JOHNSTON	2011	86.21	.7800	67.25	9.99
27	DURHAM	2016	89.03	.7779	69.26	11.13
28	ANSON	2018	100.24	.7770	77.89	1.82
29	HALIFAX	2015	95.49	.7700	73.52	34.80
30	HYDE	2017	90.72	.7700	69.85	29.87
31	PASQUOTANK	2014	96.44	.7700	74.26	37.97
32	ROBESON	2018	100.16	.7700	77.12	24.12
33	GATES	2017	101.54	.7600	77.17	12.86
34	HARNETT	2017	98.59	.7500	73.94	18.46
35	HOKE	2014	99.99	.7500	74.99	10.51
36	CHOWAN	2014	99.11	.7450	73.84	27.50
37	CAMDEN	2015	95.12	.7400	70.39	33.14
38	DAVIE	2017	96.98	.7380	71.57	20.37
39	UNION	2015	84.48	.7309	61.75	13.64
40	GUILFORD	2017	94.74	.7305	69.21	9.85
41	WILSON	2016	99.06	.7300	72.31	20.84
42	FORSYTH	2017	97.06	.7235	70.22	15.79
43	CABARRUS	2016	90.38	.7200	65.07	10.58
44	CLEVELAND	2016	94.34	.7200	67.92	33.92
45	DUPLIN	2017	96.09	.7150	68.71	20.56
46	CASWELL	2016	99.30	.7090	70.40	6.99
47	ONSLOW	2018	98.59	.7050	69.50	7.99
48	PERSON	2013	95.77	.7000	67.04	27.03
49	PITT	2016	96.65	.6960	67.27	15.69
50	ROCKINGHAM	2011	98.79	.6960	68.76	34.97

2018 List of the Sales Ratio Study Sorted Alphabetically by Rate

	County	Revaluation		Effective Tax		COD
		Year	Median	Rate	Rate	
51	BURKE	2013	95.10	.6950	66.09	12.77
52	PENDER	2011	85.88	.6850	58.83	34.62
53	NASH	2017	92.55	.6700	62.01	21.66
54	STANLY	2017	93.13	.6700	62.40	14.65
55	WILKES	2013	95.28	.6700	63.84	12.29
56	WAYNE	2011	98.29	.6635	65.21	17.33
57	ROWAN	2015	95.22	.6625	63.08	10.99
58	STOKES	2017	97.42	.6600	64.29	6.45
59	YADKIN	2017	96.38	.6600	63.61	20.32
60	WAKE	2016	89.00	.6544	58.24	10.22
61	RANDOLPH	2014	90.17	.6525	58.83	14.69
62	CALDWELL	2013	92.45	.6300	58.24	18.67
63	CHATHAM	2017	96.90	.6281	60.86	17.96
64	PAMLICO	2012	92.50	.6250	57.81	29.07
65	MONTGOMERY	2012	93.72	.6200	58.11	39.22
66	BEAUFORT	2018	100.60	.6150	61.87	12.27
67	LINCOLN	2015	85.02	.6110	51.95	19.80
68	RUTHERFORD	2012	93.13	.6070	56.53	48.12
69	YANCEY	2016	90.12	.6000	54.07	14.28
70	ALAMANCE	2017	96.50	.5900	56.94	18.50
71	MCDOWELL	2011	91.29	.5875	53.63	19.89
72	GRAHAM	2015	98.11	.5850	57.40	32.26
73	HAYWOOD	2017	89.80	.5850	52.54	23.15
74	SURRY	2016	96.93	.5820	56.41	8.80
75	MITCHELL	2018	98.71	.5800	57.25	7.83
76	CATAWBA	2015	92.47	.5750	53.17	13.37
77	PERQUIMANS	2016	100.29	.5700	57.17	28.21
78	HENDERSON	2015	81.73	.5650	46.18	21.42
79	NEW HANOVER	2017	89.51	.5550	49.68	9.83
80	AVERY	2018	98.34	.5500	54.09	7.29
81	ALLEGHANY	2015	102.42	.5475	56.07	25.81
82	DAVIDSON	2015	98.08	.5400	52.96	8.36
83	CRAVEN	2016	97.46	.5394	52.57	13.03
84	POLK	2017	93.94	.5294	49.73	31.82
85	BUNCOMBE	2017	91.67	.5290	48.49	18.52
86	IREDELL	2015	88.69	.5275	46.78	11.10
87	CHEROKEE	2012	90.04	.5200	46.82	33.02
88	MADISON	2012	82.88	.5200	43.10	30.77
89	TRANSYLVANIA	2016	94.78	.5110	48.43	15.99
90	BRUNSWICK	2015	89.11	.4850	43.22	14.79
91	CURRITUCK	2013	91.10	.4800	43.73	21.54
92	DARE	2013	88.93	.4700	41.79	16.33
93	MOORE	2015	95.67	.4650	44.49	25.30
94	ASHE	2015	100.44	.4430	44.50	32.72
95	CLAY	2018	102.64	.4300	44.13	40.32
96	JACKSON	2016	98.88	.3800	37.58	21.33
97	SWAIN	2013	97.00	.3600	34.92	51.47
98	WATAUGA	2014	95.76	.3530	33.80	22.90
99	MACON	2015	104.25	.3490	36.38	19.64
100	CARTERET	2015	93.71	.3100	29.05	19.21

2018 List of the Sales Ratio Study Sorted Alphabetically by Effective Tax Rate

	County	Revaluation		Effective Tax		
		Year	Median	Rate	Rate	COD
1	SCOTLAND	2011	104.42	1.0000	104.42	23.17
2	EDGECOMBE	2017	100.74	.9500	95.71	16.27
3	TYRRELL	2017	112.92	.8400	94.85	53.22
4	NORTHAMPTON	2015	95.45	.9200	87.82	31.23
5	MARTIN	2017	109.83	.7900	86.77	40.12
6	WASHINGTON	2013	101.20	.8550	86.53	11.28
7	VANCE	2016	96.76	.8900	86.11	24.08
8	HERTFORD	2011	100.71	.8400	84.60	39.30
9	GRANVILLE	2018	100.00	.8400	84.00	11.29
10	WARREN	2017	105.97	.7900	83.72	32.26
11	RICHMOND	2016	99.94	.8300	82.95	17.84
12	LENOIR	2017	97.25	.8350	81.20	15.39
13	ORANGE	2017	95.24	.8504	80.99	12.91
14	BERTIE	2012	97.43	.8300	80.86	25.73
15	JONES	2014	98.68	.8100	79.93	26.30
16	FRANKLIN	2018	98.28	.8050	79.12	9.16
17	CUMBERLAND	2017	98.87	.7990	79.00	11.21
18	GREENE	2013	99.85	.7860	78.48	24.33
19	ANSON	2018	100.24	.7770	77.89	1.82
20	GATES	2017	101.54	.7600	77.17	12.86
21	ROBESON	2018	100.16	.7700	77.12	24.12
22	SAMPSON	2011	93.27	.8250	76.94	40.19
23	LEE	2013	96.35	.7950	76.60	13.60
24	BLADEN	2015	92.51	.8200	75.86	55.29
25	GASTON	2015	86.34	.8700	75.11	21.18
26	HOKE	2014	99.99	.7500	74.99	10.51
27	PASQUOTANK	2014	96.44	.7700	74.26	37.97
28	HARNETT	2017	98.59	.7500	73.94	18.46
29	ALEXANDER	2015	93.52	.7900	73.88	21.12
30	CHOWAN	2014	99.11	.7450	73.84	27.50
31	HALIFAX	2015	95.49	.7700	73.52	34.80
32	WILSON	2016	99.06	.7300	72.31	20.84
33	DAVIE	2017	96.98	.7380	71.57	20.37
34	COLUMBUS	2013	87.88	.8050	70.74	46.71
35	CASWELL	2016	99.30	.7090	70.40	6.99
36	CAMDEN	2015	95.12	.7400	70.39	33.14
37	FORSYTH	2017	97.06	.7235	70.22	15.79
38	HYDE	2017	90.72	.7700	69.85	29.87
39	ONSLOW	2018	98.59	.7050	69.50	7.99
40	DURHAM	2016	89.03	.7779	69.26	11.13
41	GUILFORD	2017	94.74	.7305	69.21	9.85
42	ROCKINGHAM	2011	98.79	.6960	68.76	34.97
43	DUPLIN	2017	96.09	.7150	68.71	20.56
44	CLEVELAND	2016	94.34	.7200	67.92	33.92
45	PITT	2016	96.65	.6960	67.27	15.69
46	JOHNSTON	2011	86.21	.7800	67.25	9.99
47	PERSON	2013	95.77	.7000	67.04	27.03
48	BURKE	2013	95.10	.6950	66.09	12.77
49	WAYNE	2011	98.29	.6635	65.21	17.33
50	CABARRUS	2016	90.38	.7200	65.07	10.58

2018 List of the Sales Ratio Study Sorted Alphabetically by Effective Tax Rate

	County	Revaluation		Effective Tax		
		Year	Median	Rate	Rate	COD
51	STOKES	2017	97.42	.6600	64.29	6.45
52	WILKES	2013	95.28	.6700	63.84	12.29
53	YADKIN	2017	96.38	.6600	63.61	20.32
54	ROWAN	2015	95.22	.6625	63.08	10.99
55	STANLY	2017	93.13	.6700	62.40	14.65
56	NASH	2017	92.55	.6700	62.01	21.66
57	BEAUFORT	2018	100.60	.6150	61.87	12.27
58	UNION	2015	84.48	.7309	61.75	13.64
59	MECKLENBURG	2011	74.72	.8232	61.51	14.82
60	CHATHAM	2017	96.90	.6281	60.86	17.96
61	RANDOLPH	2014	90.17	.6525	58.83	14.69
62	PENDER	2011	85.88	.6850	58.83	34.62
63	CALDWELL	2013	92.45	.6300	58.24	18.67
64	WAKE	2016	89.00	.6544	58.24	10.22
65	MONTGOMERY	2012	93.72	.6200	58.11	39.22
66	PAMLICO	2012	92.50	.6250	57.81	29.07
67	GRAHAM	2015	98.11	.5850	57.40	32.26
68	MITCHELL	2018	98.71	.5800	57.25	7.83
69	PERQUIMANS	2016	100.29	.5700	57.17	28.21
70	ALAMANCE	2017	96.50	.5900	56.94	18.50
71	RUTHERFORD	2012	93.13	.6070	56.53	48.12
72	SURRY	2016	96.93	.5820	56.41	8.80
73	ALLEGHANY	2015	102.42	.5475	56.07	25.81
74	AVERY	2018	98.34	.5500	54.09	7.29
75	YANCEY	2016	90.12	.6000	54.07	14.28
76	MCDOWELL	2011	91.29	.5875	53.63	19.89
77	CATAWBA	2015	92.47	.5750	53.17	13.37
78	DAVIDSON	2015	98.08	.5400	52.96	8.36
79	CRAVEN	2016	97.46	.5394	52.57	13.03
80	HAYWOOD	2017	89.80	.5850	52.54	23.15
81	LINCOLN	2015	85.02	.6110	51.95	19.80
82	POLK	2017	93.94	.5294	49.73	31.82
83	NEW HANOVER	2017	89.51	.5550	49.68	9.83
84	BUNCOMBE	2017	91.67	.5290	48.49	18.52
85	TRANSYLVANIA	2016	94.78	.5110	48.43	15.99
86	CHEROKEE	2012	90.04	.5200	46.82	33.02
87	IREDELL	2015	88.69	.5275	46.78	11.10
88	HENDERSON	2015	81.73	.5650	46.18	21.42
89	ASHE	2015	100.44	.4430	44.50	32.72
90	MOORE	2015	95.67	.4650	44.49	25.30
91	CLAY	2018	102.64	.4300	44.13	40.32
92	CURRITUCK	2013	91.10	.4800	43.73	21.54
93	BRUNSWICK	2015	89.11	.4850	43.22	14.79
94	MADISON	2012	82.88	.5200	43.10	30.77
95	DARE	2013	88.93	.4700	41.79	16.33
96	JACKSON	2016	98.88	.3800	37.58	21.33
97	MACON	2015	104.25	.3490	36.38	19.64
98	SWAIN	2013	97.00	.3600	34.92	51.47
99	WATAUGA	2014	95.76	.3530	33.80	22.90
100	CARTERET	2015	93.71	.3100	29.05	19.21

2018 List of the Sales Ratio Study Sorted Alphabetically by Revaluation Year

	County	Revaluation Year	Median	Rate	Effective Tax Rate	COD
1	ANSON	2018	100.24	.7770	77.89	1.82
2	AVERY	2018	98.34	.5500	54.09	7.29
3	BEAUFORT	2018	100.60	.6150	61.87	12.27
4	CLAY	2018	102.64	.4300	44.13	40.32
5	FRANKLIN	2018	98.28	.8050	79.12	9.16
6	GRANVILLE	2018	100.00	.8400	84.00	11.29
7	ONSLOW	2018	98.59	.7050	69.50	7.99
8	ROBESON	2018	100.16	.7700	77.12	24.12

2018 Reappraisal County Stats					
Minimum	98.28	0.43	44.13	1.82	
Maximum	102.64	0.84	84.00	40.32	
Average	99.86	0.69	68.47	14.28	

9	ALAMANCE	2017	96.50	.5900	56.94	18.50
10	BUNCOMBE	2017	91.67	.5290	48.49	18.52
11	CHATHAM	2017	96.90	.6281	60.86	17.96
12	CUMBERLAND	2017	98.87	.7990	79.00	11.21
13	DAVIE	2017	96.98	.7380	71.57	20.37
14	DUPLIN	2017	96.09	.7150	68.71	20.56
15	EDGECOMBE	2017	100.74	.9500	95.71	16.27
16	FORSYTH	2017	97.06	.7235	70.22	15.79
17	GATES	2017	101.54	.7600	77.17	12.86
18	GUILFORD	2017	94.74	.7305	69.21	9.85
19	HARNETT	2017	98.59	.7500	73.94	18.46
20	HAYWOOD	2017	89.80	.5850	52.54	23.15
21	HYDE	2017	90.72	.7700	69.85	29.87
22	LENOIR	2017	97.25	.8350	81.20	15.39
23	MARTIN	2017	109.83	.7900	86.77	40.12
24	NASH	2017	92.55	.6700	62.01	21.66
25	NEW HANOVER	2017	89.51	.5550	49.68	9.83
26	ORANGE	2017	95.24	.8504	80.99	12.91
27	POLK	2017	93.94	.5294	49.73	31.82
28	STANLY	2017	93.13	.6700	62.40	14.65
29	STOKES	2017	97.42	.6600	64.29	6.45
30	TYRRELL	2017	112.92	.8400	94.85	53.22
31	WARREN	2017	105.97	.7900	83.72	32.26
32	YADKIN	2017	96.38	.6600	63.61	20.32

2017 Reappraisal County Stats					
Minimum	89.51	0.53	48.49	6.45	
Maximum	112.92	0.95	95.71	53.22	
Average	97.26	0.71	69.73	20.50	

2018 List of the Sales Ratio Study Sorted Alphabetically by Revaluation Year

	County	Revaluation		Effective Tax		
		Year	Median	Rate	Rate	COD
33	CABARRUS	2016	90.38	.7200	65.07	10.58
34	CASWELL	2016	99.30	.7090	70.40	6.99
35	CLEVELAND	2016	94.34	.7200	67.92	33.92
36	CRAVEN	2016	97.46	.5394	52.57	13.03
37	DURHAM	2016	89.03	.7779	69.26	11.13
38	JACKSON	2016	98.88	.3800	37.58	21.33
39	PERQUIMANS	2016	100.29	.5700	57.17	28.21
40	PITT	2016	96.65	.6960	67.27	15.69
41	RICHMOND	2016	99.94	.8300	82.95	17.84
42	SURRY	2016	96.93	.5820	56.41	8.80
43	TRANSYLVANIA	2016	94.78	.5110	48.43	15.99
44	VANCE	2016	96.76	.8900	86.11	24.08
45	WAKE	2016	89.00	.6544	58.24	10.22
46	WILSON	2016	99.06	.7300	72.31	20.84
47	YANCEY	2016	90.12	.6000	54.07	14.28

2016 Reappraisal County Stats				
Minimum	89.00	0.38	37.58	6.99
Maximum	100.29	0.89	86.11	33.92
Average	95.53	0.66	63.05	16.86

48	ALEXANDER	2015	93.52	.7900	73.88	21.12
49	ALLEGHANY	2015	102.42	.5475	56.07	25.81
50	ASHE	2015	100.44	.4430	44.50	32.72
51	BLADEN	2015	92.51	.8200	75.86	55.29
52	BRUNSWICK	2015	89.11	.4850	43.22	14.79
53	CAMDEN	2015	95.12	.7400	70.39	33.14
54	CARTERET	2015	93.71	.3100	29.05	19.21
55	CATAWBA	2015	92.47	.5750	53.17	13.37
56	DAVIDSON	2015	98.08	.5400	52.96	8.36
57	GASTON	2015	86.34	.8700	75.11	21.18
58	GRAHAM	2015	98.11	.5850	57.40	32.26
59	HALIFAX	2015	95.49	.7700	73.52	34.80
60	HENDERSON	2015	81.73	.5650	46.18	21.42
61	IREDELL	2015	88.69	.5275	46.78	11.10
62	LINCOLN	2015	85.02	.6110	51.95	19.80
63	MACON	2015	104.25	.3490	36.38	19.64
64	MOORE	2015	95.67	.4650	44.49	25.30
65	NORTHAMPTON	2015	95.45	.9200	87.82	31.23
66	ROWAN	2015	95.22	.6625	63.08	10.99
67	UNION	2015	84.48	.7309	61.75	13.64

2015 Reappraisal County Stats				
Minimum	81.73	0.31	29.05	8.36
Maximum	104.25	0.92	87.82	55.29
Average	93.39	0.62	57.18	23.26

2018 List of the Sales Ratio Study Sorted Alphabetically by Revaluation Year

	County	Revaluation Year	Median	Rate	Effective Tax Rate	COD
68	CHOWAN	2014	99.11	.7450	73.84	27.50
69	HOKE	2014	99.99	.7500	74.99	10.51
70	JONES	2014	98.68	.8100	79.93	26.30
71	MITCHELL	2014	98.71	.5800	57.25	7.83
72	PASQUOTANK	2014	96.44	.7700	74.26	37.97
73	RANDOLPH	2014	90.17	.6525	58.83	14.69
74	WATAUGA	2018	95.76	.3530	33.80	22.90

2014 Reappraisal County Stats					
Minimum	90.17	0.35	33.80	7.83	
Maximum	99.99	0.81	79.93	37.97	
Average	96.98	0.67	64.70	21.10	

75	BURKE	2013	95.10	.6950	66.09	12.77
76	CALDWELL	2013	92.45	.6300	58.24	18.67
77	COLUMBUS	2013	87.88	.8050	70.74	46.71
78	CURRITUCK	2013	91.10	.4800	43.73	21.54
79	DARE	2013	88.93	.4700	41.79	16.33
80	GREENE	2013	99.85	.7860	78.48	24.33
81	LEE	2013	96.35	.7950	76.60	13.60
82	PERSON	2013	95.77	.7000	67.04	27.03
83	SWAIN	2013	97.00	.3600	34.92	51.47
84	WASHINGTON	2013	101.20	.8550	86.53	11.28
85	WILKES	2013	95.28	.6700	63.84	12.29

2013 Reappraisal County Stats					
Minimum	87.88	0.36	34.92	11.28	
Maximum	101.20	0.86	86.53	51.47	
Average	94.63	0.66	62.55	23.27	

86	BERTIE	2012	97.43	.8300	80.86	25.73
87	CHEROKEE	2012	90.04	.5200	46.82	33.02
88	MADISON	2012	82.88	.5200	43.10	30.77
89	MONTGOMERY	2012	93.72	.6200	58.11	39.22
90	PAMLICO	2012	92.50	.6250	57.81	29.07
91	RUTHERFORD	2012	93.13	.6070	56.53	48.12

2012 Reappraisal County Stats					
Minimum	82.88	0.52	43.10	25.73	
Maximum	97.43	0.83	80.86	48.12	
Average	91.62	0.62	57.21	34.32	

2018 List of the Sales Ratio Study Sorted Alphabetically by Revaluation Year

	County	Revaluation Year	Median	Rate	Effective Tax Rate	COD
92	HERTFORD	2011	100.71	.8400	84.60	39.30
93	JOHNSTON	2011	86.21	.7800	67.25	9.99
94	MCDOWELL	2011	91.29	.5875	53.63	19.89
95	MECKLENBURG	2011	74.72	.8232	61.51	14.82
96	PENDER	2011	85.88	.6850	58.83	34.62
97	ROCKINGHAM	2011	98.79	.6960	68.76	34.97
98	SAMPSON	2011	93.27	.8250	76.94	40.19
99	SCOTLAND	2011	104.42	1.0000	104.42	23.17
100	WAYNE	2011	98.29	.6635	65.21	17.33

2011 Reappraisal County Stats

Minimum	74.72	0.59	53.63	9.99
Maximum	104.42	1.00	104.42	40.19
Average	92.62	0.77	71.24	26.03