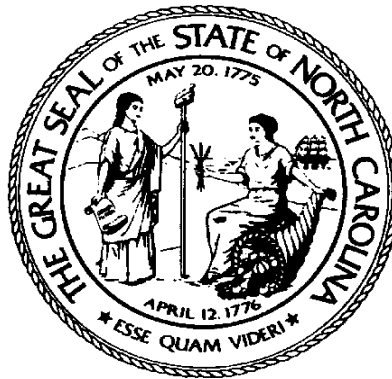


SALES ASSESSMENT RATIO STUDIES AS OF JANUARY 1, 2019



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 01/01/2018 to 12/31/2018.

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 01/01/2019.

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

Michael S. Connolly, Assistant Director
George Hermene, Revenue Administrator II
Local Government Division
Property Tax Section
P. O. Box 871
Raleigh, N.C. 27602

(919)-814-1129

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.

2019 List of the Sales Ratio Study Sorted Alphabetically by County

	County	Reappraisal	Median	Rate	Effective Tax Rate	COD
1	ALAMANCE	2017	91.73	.6700	61.46	18.97
2	ALEXANDER	2015	85.98	.7900	67.92	28.94
3	ALLEGHANY	2015	99.79	.5970	59.58	27.94
4	ANSON	2018	96.74	.7770	75.17	10.44
5	ASHE	2019	99.16	.4430	43.93	11.54
6	AVERY	2018	90.49	.5500	49.77	24.89
7	BEAUFORT	2018	98.71	.6350	62.68	31.77
8	BERTIE	2012	92.62	.8650	80.12	30.79
9	BLADEN	2015	90.02	.8200	73.82	46.68
10	BRUNSWICK	2019	98.81	.4850	47.92	7.21
11	BUNCOMBE	2017	86.25	.5290	45.63	18.66
12	BURKE	2019	99.27	.6950	69.00	9.20
13	CABARRUS	2016	84.84	.7400	62.78	12.68
14	CALDWELL	2013	89.47	.6300	56.37	13.60
15	CAMDEN	2015	87.55	.7400	64.79	20.64
16	CARTERET	2015	90.88	.3100	28.17	21.76
17	CASWELL	2016	99.72	.7350	73.29	8.61
18	CATAWBA	2019	98.06	.5750	56.39	8.03
19	CHATHAM	2017	94.00	.6700	62.98	18.06
20	CHEROKEE	2012	86.86	.5200	45.17	41.54
21	CHOWAN	2014	94.29	.7550	71.19	24.18
22	CLAY	2018	100.25	.4300	43.11	43.68
23	CLEVELAND	2016	91.21	.7200	65.67	37.55
24	COLUMBUS	2013	93.86	.8050	75.56	31.55
25	CRAVEN	2016	95.03	.5494	52.21	12.73
26	CUMBERLAND	2017	95.99	.7990	76.70	11.45
27	CURRITUCK	2013	85.53	.4800	41.06	20.30
28	DARE	2013	83.49	.4700	39.24	14.64
29	DAVIDSON	2015	94.80	.5400	51.19	10.37
30	DAVIE	2017	93.05	.7380	68.67	17.42
31	DUPLIN	2017	93.08	.7350	68.41	22.59
32	DURHAM	2019	97.01	.7122	69.09	6.53
33	EDGECOMBE	2017	100.00	.9500	95.00	18.79
34	FORSYTH	2017	92.28	.7535	69.53	12.08
35	FRANKLIN	2018	92.40	.8050	74.38	13.40
36	GASTON	2019	96.99	.8400	81.47	10.29
37	GATES	2017	96.19	.7900	75.99	17.94
38	GRAHAM	2019	98.92	.6500	64.30	12.54
39	GRANVILLE	2018	94.10	.8400	79.05	18.76
40	GREENE	2013	99.63	.7860	78.31	36.58
41	GUILFORD	2017	91.41	.7305	66.78	19.30

2019 List of the Sales Ratio Study Sorted Alphabetically by County

	County	Reappraisal	Median	Effective Tax		
				Rate	COD	
42	HALIFAX	2015	94.55	.7700	72.80	32.60
43	HARNETT	2017	93.34	.7500	70.01	20.19
44	HAYWOOD	2017	84.44	.5850	49.40	18.22
45	HENDERSON	2019	99.33	.5610	55.72	3.26
46	HERTFORD	2019	100.20	.8400	84.17	16.44
47	HOKE	2014	98.29	.7500	73.72	12.11
48	HYDE	2017	87.27	.7700	67.20	34.70
49	IREDELL	2019	98.58	.5275	52.00	5.59
50	JACKSON	2016	98.12	.3800	37.29	36.19
51	JOHNSTON	2019	98.43	.7600	74.81	7.09
52	JONES	2014	100.73	.7900	79.58	45.47
53	LEE	2019	97.53	.7750	75.59	6.05
54	LENOIR	2017	98.23	.8450	83.01	28.21
55	LINCOLN	2019	96.97	.5990	58.09	12.34
56	MACON	2019	100.36	.3747	37.61	8.83
57	MADISON	2012	77.29	.5500	42.51	36.13
58	MARTIN	2017	103.80	.8100	84.08	34.21
59	MCDOWELL	2019	95.91	.5875	56.34	29.51
60	MECKLENBURG	2019	98.57	.6169	60.81	6.88
61	MITCHELL	2018	96.48	.5800	55.96	19.90
62	MONTGOMERY	2012	90.25	.6200	55.95	37.89
63	MOORE	2019	100.57	.5100	51.29	18.38
64	NASH	2017	92.49	.6700	61.97	23.16
65	NEW HANOVER	2017	83.79	.5550	46.50	14.44
66	NORTHAMPTON	2015	101.81	.9150	93.16	31.80
67	ONslow	2018	94.96	.7050	66.95	15.80
68	ORANGE	2017	90.92	.8679	78.91	12.94
69	PAMLICO	2012	90.67	.6250	56.67	35.35
70	PASQUOTANK	2014	90.60	.7700	69.76	43.36
71	PENDER	2019	97.04	.6450	62.59	38.85
72	PERQUIMANS	2016	103.16	.5900	60.86	56.14
73	PERSON	2013	93.08	.7300	67.95	29.71
74	PITT	2016	92.25	.7310	67.44	15.85
75	POLK	2017	88.05	.5494	48.37	41.93
76	RANDOLPH	2019	95.26	.6327	60.27	11.85
77	RICHMOND	2016	99.88	.8300	82.90	27.87
78	ROBESON	2018	99.56	.7700	76.66	16.08
79	ROCKINGHAM	2019	100.77	.6950	70.04	19.83
80	ROWAN	2019	99.23	.6575	65.25	16.26
81	RUTHERFORD	2019	98.59	.5970	58.86	17.27
82	SAMPSON	2019	99.35	.8250	81.96	26.84

2019 List of the Sales Ratio Study Sorted Alphabetically by County

	County	Reappraisal	Median	Rate	Effective Tax Rate	COD
83	SCOTLAND	2019	100.61	1.0000	100.61	11.49
84	STANLY	2017	87.66	.6700	58.73	16.93
85	STOKES	2017	93.62	.6600	61.79	8.58
86	SURRY	2016	93.86	.5820	54.63	8.42
87	SWAIN	2013	89.91	.3600	32.37	47.00
88	TRANSYLVANIA	2016	92.31	.6360	58.71	17.64
89	TYRRELL	2017	92.72	.8800	81.59	47.13
90	UNION	2015	79.04	.7309	57.77	15.54
91	VANCE	2016	94.37	.8900	83.99	25.02
92	WAKE	2016	84.44	.7207	60.85	12.55
93	WARREN	2017	102.70	.7900	81.13	14.74
94	WASHINGTON	2013	100.00	.8550	85.50	13.26
95	WATAUGA	2014	92.46	.4030	37.26	27.25
96	WAYNE	2019	100.04	.6635	66.38	4.28
97	WILKES	2019	98.50	.6600	65.01	8.04
98	WILSON	2016	94.73	.7300	69.16	14.66
99	YADKIN	2017	95.92	.6600	63.31	25.65
100	YANCEY	2016	90.78	.6000	54.47	17.21

2019 List of the Sales Ratio Study Sorted Alphabetically by Median

	County	Reappraisal		Effective Tax		COD
		Year	Median	Rate	Rate	
1	MARTIN	2017	103.80	.8100	84.08	34.21
2	PERQUIMANS	2016	103.16	.5900	60.86	56.14
3	WARREN	2017	102.70	.7900	81.13	14.74
4	NORTHAMPTON	2015	101.81	.9150	93.16	31.80
5	ROCKINGHAM	2019	100.77	.6950	70.04	19.83
6	JONES	2014	100.73	.7900	79.58	45.47
7	SCOTLAND	2019	100.61	1.0000	100.61	11.49
8	MOORE	2019	100.57	.5100	51.29	18.38
9	MACON	2019	100.36	.3747	37.61	8.83
10	CLAY	2018	100.25	.4300	43.11	43.68
11	HERTFORD	2019	100.20	.8400	84.17	16.44
12	WAYNE	2019	100.04	.6635	66.38	4.28
13	EDGECOMBE	2017	100.00	.9500	95.00	18.79
14	WASHINGTON	2013	100.00	.8550	85.50	13.26
15	RICHMOND	2016	99.88	.8300	82.90	27.87
16	ALLEGHANY	2015	99.79	.5970	59.58	27.94
17	CASWELL	2016	99.72	.7350	73.29	8.61
18	GREENE	2013	99.63	.7860	78.31	36.58
19	ROBESON	2018	99.56	.7700	76.66	16.08
20	SAMPSON	2019	99.35	.8250	81.96	26.84
21	HENDERSON	2019	99.33	.5610	55.72	3.26
22	BURKE	2019	99.27	.6950	69.00	9.20
23	ROWAN	2019	99.23	.6575	65.25	16.26
24	ASHE	2019	99.16	.4430	43.93	11.54
25	GRAHAM	2019	98.92	.6500	64.30	12.54
26	BRUNSWICK	2019	98.81	.4850	47.92	7.21
27	BEAUFORT	2018	98.71	.6350	62.68	31.77
28	RUTHERFORD	2019	98.59	.5970	58.86	17.27
29	IREDELL	2019	98.58	.5275	52.00	5.59
30	MECKLENBURG	2019	98.57	.6169	60.81	6.88
31	WILKES	2019	98.50	.6600	65.01	8.04
32	JOHNSTON	2019	98.43	.7600	74.81	7.09
33	HOKE	2014	98.29	.7500	73.72	12.11
34	LENOIR	2017	98.23	.8450	83.01	28.21
35	JACKSON	2016	98.12	.3800	37.29	36.19
36	CATAWBA	2019	98.06	.5750	56.39	8.03
37	LEE	2019	97.53	.7750	75.59	6.05
38	PENDER	2019	97.04	.6450	62.59	38.85
39	DURHAM	2019	97.01	.7122	69.09	6.53
40	GASTON	2019	96.99	.8400	81.47	10.29
41	LINCOLN	2019	96.97	.5990	58.09	12.34

2019 List of the Sales Ratio Study Sorted Alphabetically by Median

	County	Reappraisal		Effective Tax		COD
		Year	Median	Rate	Rate	
42	ANSON	2018	96.74	.7770	75.17	10.44
43	MITCHELL	2018	96.48	.5800	55.96	19.90
44	GATES	2017	96.19	.7900	75.99	17.94
45	CUMBERLAND	2017	95.99	.7990	76.70	11.45
46	YADKIN	2017	95.92	.6600	63.31	25.65
47	MCDOWELL	2019	95.91	.5875	56.34	29.51
48	RANDOLPH	2019	95.26	.6327	60.27	11.85
49	CRAVEN	2016	95.03	.5494	52.21	12.73
50	ONSLow	2018	94.96	.7050	66.95	15.80
51	DAVIDSON	2015	94.80	.5400	51.19	10.37
52	WILSON	2016	94.73	.7300	69.16	14.66
53	HALIFAX	2015	94.55	.7700	72.80	32.60
54	VANCE	2016	94.37	.8900	83.99	25.02
55	CHOWAN	2014	94.29	.7550	71.19	24.18
56	GRANVILLE	2018	94.10	.8400	79.05	18.76
57	CHATHAM	2017	94.00	.6700	62.98	18.06
58	SURRY	2016	93.86	.5820	54.63	8.42
59	COLUMBUS	2013	93.86	.8050	75.56	31.55
60	STOKES	2017	93.62	.6600	61.79	8.58
61	HARNETT	2017	93.34	.7500	70.01	20.19
62	PERSON	2013	93.08	.7300	67.95	29.71
63	DUPLIN	2017	93.08	.7350	68.41	22.59
64	DAVIE	2017	93.05	.7380	68.67	17.42
65	TYRRELL	2017	92.72	.8800	81.59	47.13
66	BERTIE	2012	92.62	.8650	80.12	30.79
67	NASH	2017	92.49	.6700	61.97	23.16
68	WATAUGA	2014	92.46	.4030	37.26	27.25
69	FRANKLIN	2018	92.40	.8050	74.38	13.40
70	TRANSYLVANIA	2016	92.31	.6360	58.71	17.64
71	FORSYTH	2017	92.28	.7535	69.53	12.08
72	PITT	2016	92.25	.7310	67.44	15.85
73	ALAMANCE	2017	91.73	.6700	61.46	18.97
74	GUILFORD	2017	91.41	.7305	66.78	19.30
75	CLEVELAND	2016	91.21	.7200	65.67	37.55
76	ORANGE	2017	90.92	.8679	78.91	12.94
77	CARTERET	2015	90.88	.3100	28.17	21.76
78	YANCEY	2016	90.78	.6000	54.47	17.21
79	PAMLICO	2012	90.67	.6250	56.67	35.35
80	PASQUOTANK	2014	90.60	.7700	69.76	43.36
81	AVERY	2018	90.49	.5500	49.77	24.89
82	MONTGOMERY	2012	90.25	.6200	55.95	37.89

2019 List of the Sales Ratio Study Sorted Alphabetically by Median

		Reappraisal		Effective Tax		
	County	Year	Median	Rate	Rate	COD
83	BLADEN	2015	90.02	.8200	73.82	46.68
84	SWAIN	2013	89.91	.3600	32.37	47.00
85	CALDWELL	2013	89.47	.6300	56.37	13.60
86	POLK	2017	88.05	.5494	48.37	41.93
87	STANLY	2017	87.66	.6700	58.73	16.93
88	CAMDEN	2015	87.55	.7400	64.79	20.64
89	HYDE	2017	87.27	.7700	67.20	34.70
90	CHEROKEE	2012	86.86	.5200	45.17	41.54
91	BUNCOMBE	2017	86.25	.5290	45.63	18.66
92	ALEXANDER	2015	85.98	.7900	67.92	28.94
93	CURRITUCK	2013	85.53	.4800	41.06	20.30
94	CABARRUS	2016	84.84	.7400	62.78	12.68
95	HAYWOOD	2017	84.44	.5850	49.40	18.22
96	WAKE	2016	84.44	.7207	60.85	12.55
97	NEW HANOVER	2017	83.79	.5550	46.50	14.44
98	DARE	2013	83.49	.4700	39.24	14.64
99	UNION	2015	79.04	.7309	57.77	15.54
100	MADISON	2012	77.29	.5500	42.51	36.13

2019 List of the Sales Ratio Study Sorted Alphabetically by Rate

	County	Reappraisal		Effective Tax		COD
		Year	Median	Rate	Rate	
1	SCOTLAND	2019	100.61	1.0000	100.61	11.49
2	EDGECOMBE	2017	100.00	.9500	95.00	18.79
3	NORTHAMPTON	2015	101.81	.9150	93.16	31.80
4	VANCE	2016	94.37	.8900	83.99	25.02
5	TYRRELL	2017	92.72	.8800	81.59	47.13
6	ORANGE	2017	90.92	.8679	78.91	12.94
7	BERTIE	2012	92.62	.8650	80.12	30.79
8	WASHINGTON	2013	100.00	.8550	85.50	13.26
9	LENOIR	2017	98.23	.8450	83.01	28.21
10	GASTON	2019	96.99	.8400	81.47	10.29
11	GRANVILLE	2018	94.10	.8400	79.05	18.76
12	HERTFORD	2019	100.20	.8400	84.17	16.44
13	RICHMOND	2016	99.88	.8300	82.90	27.87
14	SAMPSON	2019	99.35	.8250	81.96	26.84
15	BLADEN	2015	90.02	.8200	73.82	46.68
16	MARTIN	2017	103.80	.8100	84.08	34.21
17	COLUMBUS	2013	93.86	.8050	75.56	31.55
18	FRANKLIN	2018	92.40	.8050	74.38	13.40
19	CUMBERLAND	2017	95.99	.7990	76.70	11.45
20	ALEXANDER	2015	85.98	.7900	67.92	28.94
21	GATES	2017	96.19	.7900	75.99	17.94
22	JONES	2014	100.73	.7900	79.58	45.47
23	WARREN	2017	102.70	.7900	81.13	14.74
24	GREENE	2013	99.63	.7860	78.31	36.58
25	ANSON	2018	96.74	.7770	75.17	10.44
26	LEE	2019	97.53	.7750	75.59	6.05
27	HALIFAX	2015	94.55	.7700	72.80	32.60
28	HYDE	2017	87.27	.7700	67.20	34.70
29	PASQUOTANK	2014	90.60	.7700	69.76	43.36
30	ROBESON	2018	99.56	.7700	76.66	16.08
31	JOHNSTON	2019	98.43	.7600	74.81	7.09
32	CHOWAN	2014	94.29	.7550	71.19	24.18
33	FORSYTH	2017	92.28	.7535	69.53	12.08
34	HARNETT	2017	93.34	.7500	70.01	20.19
35	HOKE	2014	98.29	.7500	73.72	12.11
36	CABARRUS	2016	84.84	.7400	62.78	12.68
37	CAMDEN	2015	87.55	.7400	64.79	20.64
38	DAVIE	2017	93.05	.7380	68.67	17.42
39	CASWELL	2016	99.72	.7350	73.29	8.61
40	DUPLIN	2017	93.08	.7350	68.41	22.59
41	UNION	2015	79.04	.7309	57.77	15.54
42	GUILFORD	2017	91.41	.7305	66.78	19.30
43	PERSON	2013	93.08	.7300	67.95	29.71
44	WILSON	2016	94.73	.7300	69.16	14.66

2019 List of the Sales Ratio Study Sorted Alphabetically by Rate

	County	Reappraisal		Effective Tax		COD
		Year	Median	Rate	Rate	
45	PITT	2016	92.25	.7310	67.44	15.85
46	WAKE	2016	84.44	.7207	60.85	12.55
47	CLEVELAND	2016	91.21	.7200	65.67	37.55
48	DURHAM	2019	97.01	.7122	69.09	6.53
49	ONSWLOW	2018	94.96	.7050	66.95	15.80
50	BURKE	2019	99.27	.6950	69.00	9.20
51	ROCKINGHAM	2019	100.77	.6950	70.04	19.83
52	ALAMANCE	2017	91.73	.6700	61.46	18.97
53	CHATHAM	2017	94.00	.6700	62.98	18.06
54	NASH	2017	92.49	.6700	61.97	23.16
55	STANLY	2017	87.66	.6700	58.73	16.93
56	WAYNE	2019	100.04	.6635	66.38	4.28
57	STOKES	2017	93.62	.6600	61.79	8.58
58	WILKES	2019	98.50	.6600	65.01	8.04
59	YADKIN	2017	95.92	.6600	63.31	25.65
60	ROWAN	2019	99.23	.6575	65.25	16.26
61	GRAHAM	2019	98.92	.6500	64.30	12.54
62	PENDER	2019	97.04	.6450	62.59	38.85
63	TRANSYLVANIA	2016	92.31	.6360	58.71	17.64
64	BEAUFORT	2018	98.71	.6350	62.68	31.77
65	RANDOLPH	2019	95.26	.6327	60.27	11.85
66	CALDWELL	2013	89.47	.6300	56.37	13.60
67	PAMLICO	2012	90.67	.6250	56.67	35.35
68	MONTGOMERY	2012	90.25	.6200	55.95	37.89
69	MECKLENBURG	2019	98.57	.6169	60.81	6.88
70	YANCEY	2016	90.78	.6000	54.47	17.21
71	LINCOLN	2019	96.97	.5990	58.09	12.34
72	ALLEGHANY	2015	99.79	.5970	59.58	27.94
73	RUTHERFORD	2019	98.59	.5970	58.86	17.27
74	PERQUIMANS	2016	103.16	.5900	60.86	56.14
75	MCDOWELL	2019	95.91	.5875	56.34	29.51
76	HAYWOOD	2017	84.44	.5850	49.40	18.22
77	SURRY	2016	93.86	.5820	54.63	8.42
78	MITCHELL	2018	96.48	.5800	55.96	19.90
79	CATAWBA	2019	98.06	.5750	56.39	8.03
80	HENDERSON	2019	99.33	.5610	55.72	3.26
81	NEW HANOVER	2017	83.79	.5550	46.50	14.44
82	AVERY	2018	90.49	.5500	49.77	24.89
83	MADISON	2012	77.29	.5500	42.51	36.13
84	CRAVEN	2016	95.03	.5494	52.21	12.73
85	POLK	2017	88.05	.5494	48.37	41.93
86	DAVIDSON	2015	94.80	.5400	51.19	10.37
87	BUNCOMBE	2017	86.25	.5290	45.63	18.66
88	IREDELL	2019	98.58	.5275	52.00	5.59

2019 List of the Sales Ratio Study Sorted Alphabetically by Rate

		Reappraisal		Effective Tax		
	County	Year	Median	Rate	Rate	COD
89	CHEROKEE	2012	86.86	.5200	45.17	41.54
90	MOORE	2019	100.57	.5100	51.29	18.38
91	BRUNSWICK	2019	98.81	.4850	47.92	7.21
92	CURRITUCK	2013	85.53	.4800	41.06	20.30
93	DARE	2013	83.49	.4700	39.24	14.64
94	ASHE	2019	99.16	.4430	43.93	11.54
95	CLAY	2018	100.25	.4300	43.11	43.68
96	WATAUGA	2014	92.46	.4030	37.26	27.25
97	JACKSON	2016	98.12	.3800	37.29	36.19
98	MACON	2019	100.36	.3747	37.61	8.83
99	SWAIN	2013	89.91	.3600	32.37	47.00
100	CARTERET	2015	90.88	.3100	28.17	21.76

2019 List of the Sales Ratio Study Sorted Alphabetically by Effective Tax Rate

		Reappraisal		Effective Tax		
	County	Year	Median	Rate	Rate	COD
1	SCOTLAND	2019	100.61	1.0000	100.61	11.49
2	EDGECOMBE	2017	100.00	.9500	95.00	18.79
3	NORTHAMPTON	2015	101.81	.9150	93.16	31.80
4	WASHINGTON	2013	100.00	.8550	85.50	13.26
5	HERTFORD	2019	100.20	.8400	84.17	16.44
6	MARTIN	2017	103.80	.8100	84.08	34.21
7	VANCE	2016	94.37	.8900	83.99	25.02
8	LENOIR	2017	98.23	.8450	83.01	28.21
9	RICHMOND	2016	99.88	.8300	82.90	27.87
10	SAMPSON	2019	99.35	.8250	81.96	26.84
11	TYRRELL	2017	92.72	.8800	81.59	47.13
12	GASTON	2019	96.99	.8400	81.47	10.29
13	WARREN	2017	102.70	.7900	81.13	14.74
14	BERTIE	2012	92.62	.8650	80.12	30.79
15	JONES	2014	100.73	.7900	79.58	45.47
16	GRANVILLE	2018	94.10	.8400	79.05	18.76
17	ORANGE	2017	90.92	.8679	78.91	12.94
18	GREENE	2013	99.63	.7860	78.31	36.58
19	CUMBERLAND	2017	95.99	.7990	76.70	11.45
20	ROBESON	2018	99.56	.7700	76.66	16.08
21	GATES	2017	96.19	.7900	75.99	17.94
22	LEE	2019	97.53	.7750	75.59	6.05
23	COLUMBUS	2013	93.86	.8050	75.56	31.55
24	ANSON	2018	96.74	.7770	75.17	10.44
25	JOHNSTON	2019	98.43	.7600	74.81	7.09
26	FRANKLIN	2018	92.40	.8050	74.38	13.40
27	BLADEN	2015	90.02	.8200	73.82	46.68
28	HOKE	2014	98.29	.7500	73.72	12.11
29	CASWELL	2016	99.72	.7350	73.29	8.61
30	HALIFAX	2015	94.55	.7700	72.80	32.60
31	CHOWAN	2014	94.29	.7550	71.19	24.18
32	ROCKINGHAM	2019	100.77	.6950	70.04	19.83
33	HARNETT	2017	93.34	.7500	70.01	20.19
34	PASQUOTANK	2014	90.60	.7700	69.76	43.36
35	FORSYTH	2017	92.28	.7535	69.53	12.08
36	WILSON	2016	94.73	.7300	69.16	14.66
37	DURHAM	2019	97.01	.7122	69.09	6.53
38	BURKE	2019	99.27	.6950	69.00	9.20
39	DAVIE	2017	93.05	.7380	68.67	17.42
40	DUPLIN	2017	93.08	.7350	68.41	22.59
41	PERSON	2013	93.08	.7300	67.95	29.71
42	ALEXANDER	2015	85.98	.7900	67.92	28.94
43	HYDE	2017	87.27	.7700	67.20	34.70
44	ONslow	2018	94.96	.7050	66.95	15.80

2019 List of the Sales Ratio Study Sorted Alphabetically by Effective Tax Rate

	County	Reappraisal		Effective Tax		
		Year	Median	Rate	Rate	COD
45	GUILFORD	2017	91.41	.7305	66.78	19.30
46	PITT	2016	92.25	.7310	67.44	15.85
47	WAYNE	2019	100.04	.6635	66.38	4.28
48	CLEVELAND	2016	91.21	.7200	65.67	37.55
49	ROWAN	2019	99.23	.6575	65.25	16.26
50	WILKES	2019	98.50	.6600	65.01	8.04
51	CAMDEN	2015	87.55	.7400	64.79	20.64
52	GRAHAM	2019	98.92	.6500	64.30	12.54
53	YADKIN	2017	95.92	.6600	63.31	25.65
54	CHATHAM	2017	94.00	.6700	62.98	18.06
55	CABARRUS	2016	84.84	.7400	62.78	12.68
56	BEAUFORT	2018	98.71	.6350	62.68	31.77
57	PENDER	2019	97.04	.6450	62.59	38.85
58	NASH	2017	92.49	.6700	61.97	23.16
59	STOKES	2017	93.62	.6600	61.79	8.58
60	ALAMANCE	2017	91.73	.6700	61.46	18.97
61	PERQUIMANS	2016	103.16	.5900	60.86	56.14
62	WAKE	2016	84.44	.7207	60.85	12.55
63	MECKLENBURG	2019	98.57	.6169	60.81	6.88
64	RANDOLPH	2019	95.26	.6327	60.27	11.85
65	ALLEGHANY	2015	99.79	.5970	59.58	27.94
66	RUTHERFORD	2019	98.59	.5970	58.86	17.27
67	STANLY	2017	87.66	.6700	58.73	16.93
68	TRANSYLVANIA	2016	92.31	.6360	58.71	17.64
69	LINCOLN	2019	96.97	.5990	58.09	12.34
70	UNION	2015	79.04	.7309	57.77	15.54
71	PAMLICO	2012	90.67	.6250	56.67	35.35
72	CATAWBA	2019	98.06	.5750	56.39	8.03
73	CALDWELL	2013	89.47	.6300	56.37	13.60
74	MCDOWELL	2019	95.91	.5875	56.34	29.51
75	MITCHELL	2018	96.48	.5800	55.96	19.90
76	MONTGOMERY	2012	90.25	.6200	55.95	37.89
77	HENDERSON	2019	99.33	.5610	55.72	3.26
78	SURRY	2016	93.86	.5820	54.63	8.42
79	YANCEY	2016	90.78	.6000	54.47	17.21
80	CRAVEN	2016	95.03	.5494	52.21	12.73
81	IREDELL	2019	98.58	.5275	52.00	5.59
82	MOORE	2019	100.57	.5100	51.29	18.38
83	DAVIDSON	2015	94.80	.5400	51.19	10.37
84	AVERY	2018	90.49	.5500	49.77	24.89
85	HAYWOOD	2017	84.44	.5850	49.40	18.22
86	POLK	2017	88.05	.5494	48.37	41.93
87	BRUNSWICK	2019	98.81	.4850	47.92	7.21
88	NEW HANOVER	2017	83.79	.5550	46.50	14.44

2019 List of the Sales Ratio Study Sorted Alphabetically by Effective Tax Rate

		Reappraisal		Effective Tax		
	County	Year	Median	Rate	Rate	COD
89	BUNCOMBE	2017	86.25	.5290	45.63	18.66
90	CHEROKEE	2012	86.86	.5200	45.17	41.54
91	ASHE	2019	99.16	.4430	43.93	11.54
92	CLAY	2018	100.25	.4300	43.11	43.68
93	MADISON	2012	77.29	.5500	42.51	36.13
94	CURRITUCK	2013	85.53	.4800	41.06	20.30
95	DARE	2013	83.49	.4700	39.24	14.64
96	MACON	2019	100.36	.3747	37.61	8.83
97	JACKSON	2016	98.12	.3800	37.29	36.19
98	WATAUGA	2014	92.46	.4030	37.26	27.25
99	SWAIN	2013	89.91	.3600	32.37	47.00
100	CARTERET	2015	90.88	.3100	28.17	21.76

2019 List of the Sales Ratio Study Sorted Alphabetically by Reappraisal Year

	County	Reappraisal		Effective Tax		
		Year	Median	Rate	Rate	COD
1	ASHE	2019	99.16	.4430	43.93	11.54
2	BRUNSWICK	2019	98.81	.4850	47.92	7.21
3	BURKE	2019	99.27	.6950	69.00	9.20
4	CATAWBA	2019	98.06	.5750	56.39	8.03
5	DURHAM	2019	97.01	.7122	69.09	6.53
6	GASTON	2019	96.99	.8400	81.47	10.29
7	GRAHAM	2019	98.92	.6500	64.30	12.54
8	HENDERSON	2019	99.33	.5610	55.72	3.26
9	HERTFORD	2019	100.20	.8400	84.17	16.44
10	IREDELL	2019	98.58	.5275	52.00	5.59
11	JOHNSTON	2019	98.43	.7600	74.81	7.09
12	LEE	2019	97.53	.7750	75.59	6.05
13	LINCOLN	2019	96.97	.5990	58.09	12.34
14	MACON	2019	100.36	.3747	37.61	8.83
15	MCDOWELL	2019	95.91	.5875	56.34	29.51
16	MECKLENBURG	2019	98.57	.6169	60.81	6.88
17	MOORE	2019	100.57	.5100	51.29	18.38
18	PENDER	2019	97.04	.6450	62.59	38.85
19	RANDOLPH	2019	95.26	.6327	60.27	11.85
20	ROCKINGHAM	2019	100.77	.6950	70.04	19.83
21	ROWAN	2019	99.23	.6575	65.25	16.26
22	RUTHERFORD	2019	98.59	.5970	58.86	17.27
23	SAMPSON	2019	99.35	.8250	81.96	26.84
24	SCOTLAND	2019	100.61	1.0000	100.61	11.49
25	WAYNE	2019	100.04	.6635	66.38	4.28
26	WILKES	2019	98.50	.6600	65.01	8.04

2019 Reappraisal County Stats				
Minimum	95.26	0.3747	37.61	3.26
Maximum	100.77	1.0000	100.61	38.85
Average	98.62	0.6511	64.21	12.86

27	ANSON	2018	96.74	.7770	75.17	10.44
28	AVERY	2018	90.49	.5500	49.77	24.89
29	BEAUFORT	2018	98.71	.6350	62.68	31.77
30	CLAY	2018	100.25	.4300	43.11	43.68
31	FRANKLIN	2018	92.40	.8050	74.38	13.40
32	GRANVILLE	2018	94.10	.8400	79.05	18.76
33	MITCHELL	2018	96.48	.5800	55.96	19.90
34	ONslow	2018	94.96	.7050	66.95	15.80
35	ROBESON	2018	99.56	.7700	76.66	16.08

2019 List of the Sales Ratio Study Sorted Alphabetically by Reappraisal Year

County	Reappraisal		Effective Tax			
	Year	Median	Rate	Rate	COD	
2018 Reappraisal County Stats						
	Minimum	90.49	0.4300	43.11	10.44	
	Maximum	100.25	0.8400	79.05	43.68	
	Average	95.97	0.6769	64.86	21.64	
36	ALAMANCE	2017	91.73	.6700	61.46	18.97
37	BUNCOMBE	2017	86.25	.5290	45.63	18.66
38	CHATHAM	2017	94.00	.6700	62.98	18.06
39	CUMBERLAND	2017	95.99	.7990	76.70	11.45
40	DAVIE	2017	93.05	.7380	68.67	17.42
41	DUPLIN	2017	93.08	.7350	68.41	22.59
42	EDGEcombe	2017	100.00	.9500	95.00	18.79
43	FORSYTH	2017	92.28	.7535	69.53	12.08
44	GATES	2017	96.19	.7900	75.99	17.94
45	GUILFORD	2017	91.41	.7305	66.78	19.30
46	HARNETT	2017	93.34	.7500	70.01	20.19
47	HAYWOOD	2017	84.44	.5850	49.40	18.22
48	HYDE	2017	87.27	.7700	67.20	34.70
49	LENOIR	2017	98.23	.8450	83.01	28.21
50	MARTIN	2017	103.80	.8100	84.08	34.21
51	NASH	2017	92.49	.6700	61.97	23.16
52	NEW HANOVER	2017	83.79	.5550	46.50	14.44
53	ORANGE	2017	90.92	.8679	78.91	12.94
54	POLK	2017	88.05	.5494	48.37	41.93
55	STANLY	2017	87.66	.6700	58.73	16.93
56	STOKES	2017	93.62	.6600	61.79	8.58
57	TYRRELL	2017	92.72	.8800	81.59	47.13
58	WARREN	2017	102.70	.7900	81.13	14.74
59	YADKIN	2017	95.92	.6600	63.31	25.65
2017 Reappraisal County Stats						
	Minimum	83.79	0.5290	45.63	8.58	
	Maximum	103.80	0.9500	95.00	47.13	
	Average	92.87	0.7261	67.80	21.51	
60	CABARRUS	2016	84.84	.7400	62.78	12.68
61	CASWELL	2016	99.72	.7350	73.29	8.61
62	CLEVELAND	2016	91.21	.7200	65.67	37.55
63	CRAVEN	2016	95.03	.5494	52.21	12.73
64	JACKSON	2016	98.12	.3800	37.29	36.19
65	PERQUIMANS	2016	103.16	.5900	60.86	56.14
66	PITT	2016	92.25	.7310	67.44	15.85

2019 List of the Sales Ratio Study Sorted Alphabetically by Reappraisal Year

	County	Reappraisal		Effective Tax		
		Year	Median	Rate	Rate	COD
67	RICHMOND	2016	99.88	.8300	82.90	27.87
68	SURRY	2016	93.86	.5820	54.63	8.42
69	TRANSYLVANIA	2016	92.31	.6360	58.71	17.64
70	VANCE	2016	94.37	.8900	83.99	25.02
71	WAKE	2016	84.44	.7207	60.85	12.55
72	WILSON	2016	94.73	.7300	69.16	14.66
73	YANCEY	2016	90.78	.6000	54.47	17.21

2016 Reappraisal County Stats					
Minimum	84.44	0.3800	37.29	8.42	
Maximum	103.16	0.8900	83.99	56.14	
Average	93.91	0.6739	63.16	21.65	

74	ALEXANDER	2015	85.98	.7900	67.92	28.94
75	ALLEGHANY	2015	99.79	.5970	59.58	27.94
76	BLADEN	2015	90.02	.8200	73.82	46.68
77	CAMDEN	2015	87.55	.7400	64.79	20.64
78	CARTERET	2015	90.88	.3100	28.17	21.76
79	DAVIDSON	2015	94.80	.5400	51.19	10.37
80	HALIFAX	2015	94.55	.7700	72.80	32.60
81	NORTHAMPTON	2015	101.81	.9150	93.16	31.80
82	UNION	2015	79.04	.7309	57.77	15.54

2015 Reappraisal County Stats					
Minimum	79.04	0.3100	28.17	10.37	
Maximum	101.81	0.9150	93.16	46.68	
Average	91.60	0.6903	63.25	26.25	

83	CHOWAN	2014	94.29	.7550	71.19	24.18
84	HOKE	2014	98.29	.7500	73.72	12.11
85	JONES	2014	100.73	.7900	79.58	45.47
86	PASQUOTANK	2014	90.60	.7700	69.76	43.36
87	WATAUGA	2014	92.46	.4030	37.26	27.25

2014 Reappraisal County Stats					
Minimum	90.60	0.4030	37.26	12.11	
Maximum	100.73	0.7900	79.58	45.47	
Average	95.28	0.6936	66.30	30.47	

88	CALDWELL	2013	89.47	.6300	56.37	13.60
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2019 List of the Sales Ratio Study Sorted Alphabetically by Reappraisal Year

	County	Reappraisal		Effective Tax		
		Year	Median	Rate	Rate	COD
89	COLUMBUS	2013	93.86	.8050	75.56	31.55
90	CURRITUCK	2013	85.53	.4800	41.06	20.30
91	DARE	2013	83.49	.4700	39.24	14.64
92	GREENE	2013	99.63	.7860	78.31	36.58
93	PERSON	2013	93.08	.7300	67.95	29.71
94	SWAIN	2013	89.91	.3600	32.37	47.00
95	WASHINGTON	2013	100.00	.8550	85.50	13.26

2013 Reappraisal County Stats					
Minimum		83.49	0.3600	32.37	13.26
Maximum		100.00	0.8550	85.50	47.00
Average		91.87	0.6395	59.54	25.83

96	BERTIE	2012	92.62	.8650	80.12	30.79
97	CHEROKEE	2012	86.86	.5200	45.17	41.54
98	MADISON	2012	77.29	.5500	42.51	36.13
99	MONTGOMERY	2012	90.25	.6200	55.95	37.89
100	PAMLICO	2012	90.67	.6250	56.67	35.35

2012 Reappraisal County Stats					
Minimum		77.29	0.5200	42.51	30.79
Maximum		92.62	0.8650	80.12	41.54
Average		87.54	0.6360	56.08	36.34