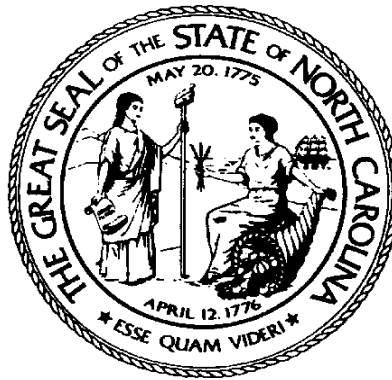


SALES ASSESSMENT RATIO STUDIES AS OF JANUARY 1, 2020



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 01/01/2019 to 12/31/2019.

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 01/01/2020.

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

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George Hermene, Revenue Administrator II
Local Government Division
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P. O. Box 871
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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.

2020 List of the Sales Ratio Study Sorted Alphabetically by County

	County	Reappraisal	Median	Rate	Effective Tax	
					Rate	COD
1	ALAMANCE	2017	86.77	.6700	58.13	30.84
2	ALEXANDER	2015	81.66	.7900	64.51	36.76
3	ALLEGHANY	2015	98.78	.5970	58.97	34.23
4	ANSON	2018	90.19	.7770	70.07	25.51
5	ASHE	2019	94.20	.4430	41.73	21.50
6	AVERY	2018	82.88	.5500	45.59	29.48
7	BEAUFORT	2018	95.77	.6350	60.81	41.41
8	BERTIE	2020	100.31	.8650	86.77	5.98
9	BLADEN	2015	93.00	.8200	76.26	48.57
10	BRUNSWICK	2019	93.31	.4850	45.25	13.61
11	BUNCOMBE	2017	84.33	.5290	44.61	20.05
12	BURKE	2019	88.68	.6950	61.63	17.88
13	CABARRUS	2020	99.54	.7400	73.66	6.91
14	CALDWELL	2013	91.85	.6300	57.86	11.96
15	CAMDEN	2015	86.17	.7400	63.76	49.70
16	CARTERET	2020	96.38	.3300	31.80	24.16
17	CASWELL	2016	98.18	.7350	72.16	10.82
18	CATAWBA	2019	91.83	.5750	52.80	11.03
19	CHATHAM	2017	88.65	.6700	59.40	19.25
20	CHEROKEE	2020	99.85	.4600	45.93	4.92
21	CHOWAN	2014	97.29	.7550	73.46	31.64
22	CLAY	2018	100.00	.4300	43.00	54.41
23	CLEVELAND	2016	88.08	.7200	63.42	41.66
24	COLUMBUS	2013	83.29	.8050	67.05	40.93
25	CRAVEN	2016	89.50	.5494	49.17	13.88
26	CUMBERLAND	2017	94.24	.7990	75.30	11.13
27	CURRITUCK	2013	83.94	.4800	40.29	23.58
28	DARE	2020	102.57	.4005	41.08	2.89
29	DAVIDSON	2015	91.80	.5400	49.57	16.10
30	DAVIE	2017	89.45	.7380	66.01	16.73
31	DUPLIN	2017	86.33	.7350	63.46	24.06
32	DURHAM	2019	90.17	.7122	64.22	9.76
33	EDGECOMBE	2017	99.10	.9500	94.14	19.75
34	FORSYTH	2017	86.84	.7435	64.57	16.66
35	FRANKLIN	2018	90.31	.8050	72.70	15.18
36	GASTON	2019	87.18	.8300	72.36	17.39
37	GATES	2017	100.17	.7900	79.13	46.14
38	GRAHAM	2019	94.44	.6500	61.39	37.89
39	GRANVILLE	2018	87.36	.8400	73.38	18.82
40	GREENE	2013	94.17	.7860	74.02	35.13
41	GUILFORD	2017	87.07	.7305	63.60	16.02
42	HALIFAX	2020	101.44	.7600	77.09	25.19
43	HARNETT	2017	91.14	.7500	68.36	19.21
44	HAYWOOD	2017	76.44	.5850	44.72	19.00
45	HENDERSON	2019	93.92	.5610	52.69	12.70

2020 List of the Sales Ratio Study Sorted Alphabetically by County

	County	Reappraisal	Median	Rate	Effective Tax	
					Rate	COD
46	HERTFORD	2019	107.06	.8400	89.93	29.81
47	HOKE	2014	95.94	.7500	71.96	11.47
48	HYDE	2017	87.72	.7700	67.54	48.00
49	IREDELL	2019	95.40	.5375	51.28	7.79
50	JACKSON	2016	96.53	.3800	36.68	33.64
51	JOHNSTON	2019	96.87	.7600	73.62	6.92
52	JONES	2014	96.24	.7700	74.10	29.44
53	LEE	2019	93.57	.7750	72.51	12.48
54	LENOIR	2017	96.46	.8450	81.51	16.33
55	LINCOLN	2019	91.98	.5990	55.10	10.78
56	MACON	2019	96.58	.3747	36.19	15.61
57	MADISON	2020	99.41	.5000	49.70	45.21
58	MARTIN	2017	105.83	.8100	85.72	37.83
59	MCDOWELL	2019	93.92	.5875	55.18	36.09
60	MECKLENBURG	2019	93.60	.6169	57.74	9.44
61	MITCHELL	2018	94.46	.5800	54.78	25.90
62	MONTGOMERY	2020	98.40	.6200	61.01	21.29
63	MOORE	2019	95.60	.5100	48.76	18.91
64	NASH	2017	89.24	.6700	59.79	33.77
65	NEW HANOVER	2017	79.22	.5550	43.97	14.12
66	NORTHAMPTON	2015	98.46	.9100	89.59	67.83
67	ONSLow	2018	89.25	.7050	62.92	10.64
68	ORANGE	2017	88.87	.8679	77.13	9.85
69	PAMLICO	2020	98.84	.6250	61.78	16.93
70	PASQUOTANK	2014	86.56	.7700	66.65	28.31
71	PENDER	2019	92.53	.6450	59.68	26.24
72	PERQUIMANS	2016	100.00	.5900	59.00	54.70
73	PERSON	2013	90.80	.7200	65.38	22.98
74	PITT	2020	99.94	.6797	67.93	7.39
75	POLK	2017	83.16	.5494	45.69	30.32
76	RANDOLPH	2019	91.28	.6327	57.75	14.01
77	RICHMOND	2016	95.81	.8300	79.53	28.45
78	ROBESON	2018	97.14	.7700	74.80	18.96
79	ROCKINGHAM	2019	98.93	.6950	68.75	20.60
80	ROWAN	2019	94.37	.6575	62.05	26.49
81	RUTHERFORD	2019	92.12	.5970	55.00	35.46
82	SAMPSON	2019	96.82	.8250	79.88	37.51
83	SCOTLAND	2019	100.32	1.0000	100.32	16.14
84	STANLY	2017	84.41	.6700	56.56	23.35
85	STOKES	2017	87.93	.6600	58.03	14.02
86	SURRY	2016	92.43	.5820	53.79	8.97
87	SWAIN	2013	84.91	.3600	30.57	54.52
88	TRANSYLVANIA	2016	83.76	.6360	53.27	26.25
89	TYRRELL	2017	100.02	.9400	94.02	44.32
90	UNION	2015	77.35	.7309	56.53	17.06

2020 List of the Sales Ratio Study Sorted Alphabetically by County

	County	Reappraisal	Median	Rate	Effective Tax Rate	COD
91	VANCE	2016	85.97	.8900	76.51	28.86
92	WAKE	2020	100.08	.6000	60.05	6.05
93	WARREN	2017	100.00	.8100	81.00	38.84
94	WASHINGTON	2013	100.00	.8550	85.50	18.52
95	WATAUGA	2014	85.44	.4030	34.43	19.82
96	WAYNE	2019	98.36	.6635	65.26	10.24
97	WILKES	2019	96.79	.6600	63.88	10.52
98	WILSON	2016	92.96	.7300	67.86	15.18
99	YADKIN	2017	94.09	.6600	62.10	22.31
100	YANCEY	2016	92.43	.6000	55.46	20.79

2020 List of the Sales Ratio Study Sorted Alphabetically by Median

	County	Reappraisal		Effective Tax		
		Year	Median	Rate	Rate	COD
1	HAYWOOD	2017	76.44	.5850	44.72	19.00
2	UNION	2015	77.35	.7309	56.53	17.06
3	NEW HANOVER	2017	79.22	.5550	43.97	14.12
4	ALEXANDER	2015	81.66	.7900	64.51	36.76
5	AVERY	2018	82.88	.5500	45.59	29.48
6	POLK	2017	83.16	.5494	45.69	30.32
7	COLUMBUS	2013	83.29	.8050	67.05	40.93
8	TRANSYLVANIA	2016	83.76	.6360	53.27	26.25
9	CURRITUCK	2013	83.94	.4800	40.29	23.58
10	BUNCOMBE	2017	84.33	.5290	44.61	20.05
11	STANLY	2017	84.41	.6700	56.56	23.35
12	SWAIN	2013	84.91	.3600	30.57	54.52
13	WATAUGA	2014	85.44	.4030	34.43	19.82
14	VANCE	2016	85.97	.8900	76.51	28.86
15	CAMDEN	2015	86.17	.7400	63.76	49.70
16	DUPLIN	2017	86.33	.7350	63.46	24.06
17	PASQUOTANK	2014	86.56	.7700	66.65	28.31
18	ALAMANCE	2017	86.77	.6700	58.13	30.84
19	FORSYTH	2017	86.84	.7435	64.57	16.66
20	GUILFORD	2017	87.07	.7305	63.60	16.02
21	GASTON	2019	87.18	.8300	72.36	17.39
22	GRANVILLE	2018	87.36	.8400	73.38	18.82
23	HYDE	2017	87.72	.7700	67.54	48.00
24	STOKES	2017	87.93	.6600	58.03	14.02
25	CLEVELAND	2016	88.08	.7200	63.42	41.66
26	CHATHAM	2017	88.65	.6700	59.40	19.25
27	BURKE	2019	88.68	.6950	61.63	17.88
28	ORANGE	2017	88.87	.8679	77.13	9.85
29	NASH	2017	89.24	.6700	59.79	33.77
30	ONslow	2018	89.25	.7050	62.92	10.64
31	DAVIE	2017	89.45	.7380	66.01	16.73
32	CRAVEN	2016	89.50	.5494	49.17	13.88
33	DURHAM	2019	90.17	.7122	64.22	9.76
34	ANSON	2018	90.19	.7770	70.07	25.51
35	FRANKLIN	2018	90.31	.8050	72.70	15.18
36	PERSON	2013	90.80	.7200	65.38	22.98
37	HARNETT	2017	91.14	.7500	68.36	19.21
38	RANDOLPH	2019	91.28	.6327	57.75	14.01
39	DAVIDSON	2015	91.80	.5400	49.57	16.10
40	CATAWBA	2019	91.83	.5750	52.80	11.03
41	CALDWELL	2013	91.85	.6300	57.86	11.96
42	LINCOLN	2019	91.98	.5990	55.10	10.78
43	RUTHERFORD	2019	92.12	.5970	55.00	35.46
44	SURRY	2016	92.43	.5820	53.79	8.97
45	YANCEY	2016	92.43	.6000	55.46	20.79

2020 List of the Sales Ratio Study Sorted Alphabetically by Median

	County	Reappraisal		Effective Tax		
		Year	Median	Rate	Rate	COD
46	PENDER	2019	92.53	.6450	59.68	26.24
47	WILSON	2016	92.96	.7300	67.86	15.18
48	BLADEN	2015	93.00	.8200	76.26	48.57
49	BRUNSWICK	2019	93.31	.4850	45.25	13.61
50	LEE	2019	93.57	.7750	72.51	12.48
51	MECKLENBURG	2019	93.60	.6169	57.74	9.44
52	MCDOWELL	2019	93.92	.5875	55.18	36.09
53	HENDERSON	2019	93.92	.5610	52.69	12.70
54	YADKIN	2017	94.09	.6600	62.10	22.31
55	GREENE	2013	94.17	.7860	74.02	35.13
56	ASHE	2019	94.20	.4430	41.73	21.50
57	CUMBERLAND	2017	94.24	.7990	75.30	11.13
58	ROWAN	2019	94.37	.6575	62.05	26.49
59	GRAHAM	2019	94.44	.6500	61.39	37.89
60	MITCHELL	2018	94.46	.5800	54.78	25.90
61	IREDELL	2019	95.40	.5375	51.28	7.79
62	MOORE	2019	95.60	.5100	48.76	18.91
63	BEAUFORT	2018	95.77	.6350	60.81	41.41
64	RICHMOND	2016	95.81	.8300	79.53	28.45
65	HOKE	2014	95.94	.7500	71.96	11.47
66	JONES	2014	96.24	.7700	74.10	29.44
67	CARTERET	2020	96.38	.3300	31.80	24.16
68	LENOIR	2017	96.46	.8450	81.51	16.33
69	JACKSON	2016	96.53	.3800	36.68	33.64
70	MACON	2019	96.58	.3747	36.19	15.61
71	WILKES	2019	96.79	.6600	63.88	10.52
72	SAMPSON	2019	96.82	.8250	79.88	37.51
73	JOHNSTON	2019	96.87	.7600	73.62	6.92
74	ROBESON	2018	97.14	.7700	74.80	18.96
75	CHOWAN	2014	97.29	.7550	73.46	31.64
76	CASWELL	2016	98.18	.7350	72.16	10.82
77	WAYNE	2019	98.36	.6635	65.26	10.24
78	MONTGOMERY	2020	98.40	.6200	61.01	21.29
79	NORTHAMPTON	2015	98.46	.9100	89.59	67.83
80	ALLEGHANY	2015	98.78	.5970	58.97	34.23
81	PAMLICO	2020	98.84	.6250	61.78	16.93
82	ROCKINGHAM	2019	98.93	.6950	68.75	20.60
83	EDGECOMBE	2017	99.10	.9500	94.14	19.75
84	MADISON	2020	99.41	.5000	49.70	45.21
85	CABARRUS	2020	99.54	.7400	73.66	6.91
86	CHEROKEE	2020	99.85	.4600	45.93	4.92
87	PITT	2020	99.94	.6797	67.93	7.39
88	CLAY	2018	100.00	.4300	43.00	54.41
89	PERQUIMANS	2016	100.00	.5900	59.00	54.70
90	WARREN	2017	100.00	.8100	81.00	38.84

2020 List of the Sales Ratio Study Sorted Alphabetically by Median

		Reappraisal		Effective Tax		
	County	Year	Median	Rate	Rate	COD
91	WASHINGTON	2013	100.00	.8550	85.50	18.52
92	TYRRELL	2017	100.02	.9400	94.02	44.32
93	WAKE	2020	100.08	.6000	60.05	6.05
94	GATES	2017	100.17	.7900	79.13	46.14
95	BERTIE	2020	100.31	.8650	86.77	5.98
96	SCOTLAND	2019	100.32	1.0000	100.32	16.14
97	HALIFAX	2020	101.44	.7600	77.09	25.19
98	DARE	2020	102.57	.4005	41.08	2.89
99	MARTIN	2017	105.83	.8100	85.72	37.83
100	HERTFORD	2019	107.06	.8400	89.93	29.81

2020 List of the Sales Ratio Study Sorted Alphabetically by Rate

	County	Reappraisal		Effective Tax		COD
		Year	Median	Rate	Rate	
1	CARTERET	2020	96.38	.3300	31.80	24.16
2	SWAIN	2013	84.91	.3600	30.57	54.52
3	MACON	2019	96.58	.3747	36.19	15.61
4	JACKSON	2016	96.53	.3800	36.68	33.64
5	DARE	2020	102.57	.4005	41.08	2.89
6	WATAUGA	2014	85.44	.4030	34.43	19.82
7	CLAY	2018	100.00	.4300	43.00	54.41
8	ASHE	2019	94.20	.4430	41.73	21.50
9	CHEROKEE	2020	99.85	.4600	45.93	4.92
10	CURRITUCK	2013	83.94	.4800	40.29	23.58
11	BRUNSWICK	2019	93.31	.4850	45.25	13.61
12	MADISON	2020	99.41	.5000	49.70	45.21
13	MOORE	2019	95.60	.5100	48.76	18.91
14	BUNCOMBE	2017	84.33	.5290	44.61	20.05
15	IREDELL	2019	95.40	.5375	51.28	7.79
16	DAVIDSON	2015	91.80	.5400	49.57	16.10
17	CRAVEN	2016	89.50	.5494	49.17	13.88
18	POLK	2017	83.16	.5494	45.69	30.32
19	AVERY	2018	82.88	.5500	45.59	29.48
20	NEW HANOVER	2017	79.22	.5550	43.97	14.12
21	HENDERSON	2019	93.92	.5610	52.69	12.70
22	CATAWBA	2019	91.83	.5750	52.80	11.03
23	MITCHELL	2018	94.46	.5800	54.78	25.90
24	SURRY	2016	92.43	.5820	53.79	8.97
25	HAYWOOD	2017	76.44	.5850	44.72	19.00
26	MCDOWELL	2019	93.92	.5875	55.18	36.09
27	PERQUIMANS	2016	100.00	.5900	59.00	54.70
28	ALLEGHANY	2015	98.78	.5970	58.97	34.23
29	RUTHERFORD	2019	92.12	.5970	55.00	35.46
30	LINCOLN	2019	91.98	.5990	55.10	10.78
31	WAKE	2020	100.08	.6000	60.05	6.05
32	YANCEY	2016	92.43	.6000	55.46	20.79
33	MECKLENBURG	2019	93.60	.6169	57.74	9.44
34	MONTGOMERY	2020	98.40	.6200	61.01	21.29
35	PAMLICO	2020	98.84	.6250	61.78	16.93
36	CALDWELL	2013	91.85	.6300	57.86	11.96
37	RANDOLPH	2019	91.28	.6327	57.75	14.01
38	BEAUFORT	2018	95.77	.6350	60.81	41.41
39	TRANSYLVANIA	2016	83.76	.6360	53.27	26.25
40	PENDER	2019	92.53	.6450	59.68	26.24
41	GRAHAM	2019	94.44	.6500	61.39	37.89
42	ROWAN	2019	94.37	.6575	62.05	26.49
43	STOKES	2017	87.93	.6600	58.03	14.02
44	WILKES	2019	96.79	.6600	63.88	10.52
45	YADKIN	2017	94.09	.6600	62.10	22.31

2020 List of the Sales Ratio Study Sorted Alphabetically by Rate

	County	Reappraisal		Effective Tax		COD
		Year	Median	Rate	Rate	
46	WAYNE	2019	98.36	.6635	65.26	10.24
47	ALAMANCE	2017	86.77	.6700	58.13	30.84
48	CHATHAM	2017	88.65	.6700	59.40	19.25
49	NASH	2017	89.24	.6700	59.79	33.77
50	STANLY	2017	84.41	.6700	56.56	23.35
51	PITT	2020	99.94	.6797	67.93	7.39
52	BURKE	2019	88.68	.6950	61.63	17.88
53	ROCKINGHAM	2019	98.93	.6950	68.75	20.60
54	ONSWLOW	2018	89.25	.7050	62.92	10.64
55	DURHAM	2019	90.17	.7122	64.22	9.76
56	CLEVELAND	2016	88.08	.7200	63.42	41.66
57	PERSON	2013	90.80	.7200	65.38	22.98
58	WILSON	2016	92.96	.7300	67.86	15.18
59	GUILFORD	2017	87.07	.7305	63.60	16.02
60	UNION	2015	77.35	.7309	56.53	17.06
61	CASWELL	2016	98.18	.7350	72.16	10.82
62	DUPLIN	2017	86.33	.7350	63.46	24.06
63	DAVIE	2017	89.45	.7380	66.01	16.73
64	CABARRUS	2020	99.54	.7400	73.66	6.91
65	CAMDEN	2015	86.17	.7400	63.76	49.70
66	FORSYTH	2017	86.84	.7435	64.57	16.66
67	HARNETT	2017	91.14	.7500	68.36	19.21
68	HOKE	2014	95.94	.7500	71.96	11.47
69	CHOWAN	2014	97.29	.7550	73.46	31.64
70	HALIFAX	2020	101.44	.7600	77.09	25.19
71	JOHNSTON	2019	96.87	.7600	73.62	6.92
72	HYDE	2017	87.72	.7700	67.54	48.00
73	JONES	2014	96.24	.7700	74.10	29.44
74	PASQUOTANK	2014	86.56	.7700	66.65	28.31
75	ROBESON	2018	97.14	.7700	74.80	18.96
76	LEE	2019	93.57	.7750	72.51	12.48
77	ANSON	2018	90.19	.7770	70.07	25.51
78	GREENE	2013	94.17	.7860	74.02	35.13
79	ALEXANDER	2015	81.66	.7900	64.51	36.76
80	GATES	2017	100.17	.7900	79.13	46.14
81	CUMBERLAND	2017	94.24	.7990	75.30	11.13
82	COLUMBUS	2013	83.29	.8050	67.05	40.93
83	FRANKLIN	2018	90.31	.8050	72.70	15.18
84	MARTIN	2017	105.83	.8100	85.72	37.83
85	WARREN	2017	100.00	.8100	81.00	38.84
86	BLADEN	2015	93.00	.8200	76.26	48.57
87	SAMPSON	2019	96.82	.8250	79.88	37.51
88	GASTON	2019	87.18	.8300	72.36	17.39
89	RICHMOND	2016	95.81	.8300	79.53	28.45
90	GRANVILLE	2018	87.36	.8400	73.38	18.82

2020 List of the Sales Ratio Study Sorted Alphabetically by Rate

		Reappraisal		Effective Tax		
	County	Year	Median	Rate	Rate	COD
91	HERTFORD	2019	107.06	.8400	89.93	29.81
92	LENOIR	2017	96.46	.8450	81.51	16.33
93	WASHINGTON	2013	100.00	.8550	85.50	18.52
94	BERTIE	2020	100.31	.8650	86.77	5.98
95	ORANGE	2017	88.87	.8679	77.13	9.85
96	VANCE	2016	85.97	.8900	76.51	28.86
97	NORTHAMPTON	2015	98.46	.9100	89.59	67.83
98	TYRRELL	2017	100.02	.9400	94.02	44.32
99	EDGECOMBE	2017	99.10	.9500	94.14	19.75
100	SCOTLAND	2019	100.32	1.0000	100.32	16.14

2020 List of the Sales Ratio Study Sorted Alphabetically by Effective Tax Rate

		Reappraisal		Effective Tax		
	County	Year	Median	Rate	Rate	COD
1	SWAIN	2013	84.91	.3600	30.57	54.52
2	CARTERET	2020	96.38	.3300	31.80	24.16
3	WATAUGA	2014	85.44	.4030	34.43	19.82
4	MACON	2019	96.58	.3747	36.19	15.61
5	JACKSON	2016	96.53	.3800	36.68	33.64
6	CURRITUCK	2013	83.94	.4800	40.29	23.58
7	DARE	2020	102.57	.4005	41.08	2.89
8	ASHE	2019	94.20	.4430	41.73	21.50
9	CLAY	2018	100.00	.4300	43.00	54.41
10	NEW HANOVER	2017	79.22	.5550	43.97	14.12
11	BUNCOMBE	2017	84.33	.5290	44.61	20.05
12	HAYWOOD	2017	76.44	.5850	44.72	19.00
13	BRUNSWICK	2019	93.31	.4850	45.25	13.61
14	AVERY	2018	82.88	.5500	45.59	29.48
15	POLK	2017	83.16	.5494	45.69	30.32
16	CHEROKEE	2020	99.85	.4600	45.93	4.92
17	MOORE	2019	95.60	.5100	48.76	18.91
18	CRAVEN	2016	89.50	.5494	49.17	13.88
19	DAVIDSON	2015	91.80	.5400	49.57	16.10
20	MADISON	2020	99.41	.5000	49.70	45.21
21	IREDELL	2019	95.40	.5375	51.28	7.79
22	HENDERSON	2019	93.92	.5610	52.69	12.70
23	CATAWBA	2019	91.83	.5750	52.80	11.03
24	TRANSYLVANIA	2016	83.76	.6360	53.27	26.25
25	SURRY	2016	92.43	.5820	53.79	8.97
26	MITCHELL	2018	94.46	.5800	54.78	25.90
27	RUTHERFORD	2019	92.12	.5970	55.00	35.46
28	LINCOLN	2019	91.98	.5990	55.10	10.78
29	MCDOWELL	2019	93.92	.5875	55.18	36.09
30	YANCEY	2016	92.43	.6000	55.46	20.79
31	UNION	2015	77.35	.7309	56.53	17.06
32	STANLY	2017	84.41	.6700	56.56	23.35
33	MECKLENBURG	2019	93.60	.6169	57.74	9.44
34	RANDOLPH	2019	91.28	.6327	57.75	14.01
35	CALDWELL	2013	91.85	.6300	57.86	11.96
36	STOKES	2017	87.93	.6600	58.03	14.02
37	ALAMANCE	2017	86.77	.6700	58.13	30.84
38	ALLEGHANY	2015	98.78	.5970	58.97	34.23
39	PERQUIMANS	2016	100.00	.5900	59.00	54.70
40	CHATHAM	2017	88.65	.6700	59.40	19.25
41	PENDER	2019	92.53	.6450	59.68	26.24
42	NASH	2017	89.24	.6700	59.79	33.77
43	WAKE	2020	100.08	.6000	60.05	6.05
44	BEAUFORT	2018	95.77	.6350	60.81	41.41
45	MONTGOMERY	2020	98.40	.6200	61.01	21.29

2020 List of the Sales Ratio Study Sorted Alphabetically by Effective Tax Rate

	County	Reappraisal		Effective Tax		
		Year	Median	Rate	Rate	COD
46	GRAHAM	2019	94.44	.6500	61.39	37.89
47	BURKE	2019	88.68	.6950	61.63	17.88
48	PAMLICO	2020	98.84	.6250	61.78	16.93
49	ROWAN	2019	94.37	.6575	62.05	26.49
50	YADKIN	2017	94.09	.6600	62.10	22.31
51	ONslow	2018	89.25	.7050	62.92	10.64
52	CLEVELAND	2016	88.08	.7200	63.42	41.66
53	DUPLIN	2017	86.33	.7350	63.46	24.06
54	GUILFORD	2017	87.07	.7305	63.60	16.02
55	CAMDEN	2015	86.17	.7400	63.76	49.70
56	WILKES	2019	96.79	.6600	63.88	10.52
57	DURHAM	2019	90.17	.7122	64.22	9.76
58	ALEXANDER	2015	81.66	.7900	64.51	36.76
59	FORSYTH	2017	86.84	.7435	64.57	16.66
60	WAYNE	2019	98.36	.6635	65.26	10.24
61	PERSON	2013	90.80	.7200	65.38	22.98
62	DAVIE	2017	89.45	.7380	66.01	16.73
63	PASQUOTANK	2014	86.56	.7700	66.65	28.31
64	COLUMBUS	2013	83.29	.8050	67.05	40.93
65	HYDE	2017	87.72	.7700	67.54	48.00
66	WILSON	2016	92.96	.7300	67.86	15.18
67	PITT	2020	99.94	.6797	67.93	7.39
68	HARNETT	2017	91.14	.7500	68.36	19.21
69	ROCKINGHAM	2019	98.93	.6950	68.75	20.60
70	ANSON	2018	90.19	.7770	70.07	25.51
71	HOKE	2014	95.94	.7500	71.96	11.47
72	CASWELL	2016	98.18	.7350	72.16	10.82
73	GASTON	2019	87.18	.8300	72.36	17.39
74	LEE	2019	93.57	.7750	72.51	12.48
75	FRANKLIN	2018	90.31	.8050	72.70	15.18
76	GRANVILLE	2018	87.36	.8400	73.38	18.82
77	CHOWAN	2014	97.29	.7550	73.46	31.64
78	JOHNSTON	2019	96.87	.7600	73.62	6.92
79	CABARRUS	2020	99.54	.7400	73.66	6.91
80	GREENE	2013	94.17	.7860	74.02	35.13
81	JONES	2014	96.24	.7700	74.10	29.44
82	ROBESON	2018	97.14	.7700	74.80	18.96
83	CUMBERLAND	2017	94.24	.7990	75.30	11.13
84	BLADEN	2015	93.00	.8200	76.26	48.57
85	VANCE	2016	85.97	.8900	76.51	28.86
86	HALIFAX	2020	101.44	.7600	77.09	25.19
87	ORANGE	2017	88.87	.8679	77.13	9.85
88	GATES	2017	100.17	.7900	79.13	46.14
89	RICHMOND	2016	95.81	.8300	79.53	28.45
90	SAMPSON	2019	96.82	.8250	79.88	37.51

2020 List of the Sales Ratio Study Sorted Alphabetically by Effective Tax Rate

		Reappraisal		Effective Tax		
	County	Year	Median	Rate	Rate	COD
91	WARREN	2017	100.00	.8100	81.00	38.84
92	LENOIR	2017	96.46	.8450	81.51	16.33
93	WASHINGTON	2013	100.00	.8550	85.50	18.52
94	MARTIN	2017	105.83	.8100	85.72	37.83
95	BERTIE	2020	100.31	.8650	86.77	5.98
96	NORTHAMPTON	2015	98.46	.9100	89.59	67.83
97	HERTFORD	2019	107.06	.8400	89.93	29.81
98	TYRRELL	2017	100.02	.9400	94.02	44.32
99	EDGECOMBE	2017	99.10	.9500	94.14	19.75
100	SCOTLAND	2019	100.32	1.0000	100.32	16.14

2020 List of the Sales Ratio Study Sorted Alphabetically by Reappraisal Year

	County	Reappraisal		Effective Tax		
		Year	Median	Rate	Rate	COD
1	BERTIE	2020	100.31	.8650	86.77	5.98
2	CABARRUS	2020	99.54	.7400	73.66	6.91
3	CARTERET	2020	96.38	.3300	31.80	24.16
4	CHEROKEE	2020	99.85	.4600	45.93	4.92
5	DARE	2020	102.57	.4005	41.08	2.89
6	HALIFAX	2020	101.44	.7600	77.09	25.19
7	MADISON	2020	99.41	.5000	49.70	45.21
8	MONTGOMERY	2020	98.40	.6200	61.01	21.29
9	PAMLICO	2020	98.84	.6250	61.78	16.93
10	PITT	2020	99.94	.6797	67.93	7.39
11	WAKE	2020	100.08	.6000	60.05	6.05

2020 Reappraisal County Stats					
Minimum	96.38	0.3300	31.80	2.89	
Maximum	102.57	0.8650	86.77	45.21	
Average	99.71	0.5982	59.71	15.17	

12	ASHE	2019	94.20	.4430	41.73	21.50
13	BRUNSWICK	2019	93.31	.4850	45.25	13.61
14	BURKE	2019	88.68	.6950	61.63	17.88
15	CATAWBA	2019	91.83	.5750	52.80	11.03
16	DURHAM	2019	90.17	.7122	64.22	9.76
17	GASTON	2019	87.18	.8300	72.36	17.39
18	GRAHAM	2019	94.44	.6500	61.39	37.89
19	HENDERSON	2019	93.92	.5610	52.69	12.70
20	HERTFORD	2019	107.06	.8400	89.93	29.81
21	IREDELL	2019	95.40	.5375	51.28	7.79
22	JOHNSTON	2019	96.87	.7600	73.62	6.92
23	LEE	2019	93.57	.7750	72.51	12.48
24	LINCOLN	2019	91.98	.5990	55.10	10.78
25	MACON	2019	96.58	.3747	36.19	15.61
26	MCDOWELL	2019	93.92	.5875	55.18	36.09
27	MECKLENBURG	2019	93.60	.6169	57.74	9.44
28	MOORE	2019	95.60	.5100	48.76	18.91
29	PENDER	2019	92.53	.6450	59.68	26.24
30	RANDOLPH	2019	91.28	.6327	57.75	14.01
31	ROCKINGHAM	2019	98.93	.6950	68.75	20.60
32	ROWAN	2019	94.37	.6575	62.05	26.49
33	RUTHERFORD	2019	92.12	.5970	55.00	35.46
34	SAMPSON	2019	96.82	.8250	79.88	37.51
35	SCOTLAND	2019	100.32	1.0000	100.32	16.14
36	WAYNE	2019	98.36	.6635	65.26	10.24
37	WILKES	2019	96.79	.6600	63.88	10.52

2020 List of the Sales Ratio Study Sorted Alphabetically by Reappraisal Year

County	Reappraisal Year	Median	Rate	Effective Tax Rate	COD
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2019 Reappraisal County Stats					
Minimum	87.18	0.3747	36.19	6.92	
Maximum	107.06	1.0000	100.32	37.89	
Average	94.61	0.6511	61.73	18.72	

38	ANSON	2018	90.19	.7770	70.07	25.51
39	AVERY	2018	82.88	.5500	45.59	29.48
40	BEAUFORT	2018	95.77	.6350	60.81	41.41
41	CLAY	2018	100.00	.4300	43.00	54.41
42	FRANKLIN	2018	90.31	.8050	72.70	15.18
43	GRANVILLE	2018	87.36	.8400	73.38	18.82
44	MITCHELL	2018	94.46	.5800	54.78	25.90
45	ONslow	2018	89.25	.7050	62.92	10.64
46	ROBESON	2018	97.14	.7700	74.80	18.96

2018 Reappraisal County Stats					
Minimum	82.88	0.4300	43.00	10.64	
Maximum	100.00	0.8400	74.80	54.41	
Average	91.93	0.6769	62.01	26.70	

47	ALAMANCE	2017	86.77	.6700	58.13	30.84
48	BUNCOMBE	2017	84.33	.5290	44.61	20.05
49	CHATHAM	2017	88.65	.6700	59.40	19.25
50	CUMBERLAND	2017	94.24	.7990	75.30	11.13
51	DAVIE	2017	89.45	.7380	66.01	16.73
52	DUPLIN	2017	86.33	.7350	63.46	24.06
53	EDGEcombe	2017	99.10	.9500	94.14	19.75
54	FORSYTH	2017	86.84	.7435	64.57	16.66
55	GATES	2017	100.17	.7900	79.13	46.14
56	GUILFORD	2017	87.07	.7305	63.60	16.02
57	HARNETT	2017	91.14	.7500	68.36	19.21
58	HAYWOOD	2017	76.44	.5850	44.72	19.00
59	HYDE	2017	87.72	.7700	67.54	48.00
60	LENOIR	2017	96.46	.8450	81.51	16.33
61	MARTIN	2017	105.83	.8100	85.72	37.83
62	NASH	2017	89.24	.6700	59.79	33.77
63	NEW HANOVER	2017	79.22	.5550	43.97	14.12
64	ORANGE	2017	88.87	.8679	77.13	9.85
65	POLK	2017	83.16	.5494	45.69	30.32
66	STANLY	2017	84.41	.6700	56.56	23.35
67	STOKES	2017	87.93	.6600	58.03	14.02
68	TYRRELL	2017	100.02	.9400	94.02	44.32

2020 List of the Sales Ratio Study Sorted Alphabetically by Reappraisal Year

	County	Reappraisal		Effective Tax		
		Year	Median	Rate	Rate	COD
69	WARREN	2017	100.00	.8100	81.00	38.84
70	YADKIN	2017	94.09	.6600	62.10	22.31

2017 Reappraisal County Stats					
	Minimum	76.44	0.5290	43.97	9.85
	Maximum	105.83	0.9500	94.14	48.00
	Average	90.31	0.7291	66.44	24.66

71	CASWELL	2016	98.18	.7350	72.16	10.82
72	CLEVELAND	2016	88.08	.7200	63.42	41.66
73	CRAVEN	2016	89.50	.5494	49.17	13.88
74	JACKSON	2016	96.53	.3800	36.68	33.64
75	PERQUIMANS	2016	100.00	.5900	59.00	54.70
76	RICHMOND	2016	95.81	.8300	79.53	28.45
77	SURRY	2016	92.43	.5820	53.79	8.97
78	TRANSYLVANIA	2016	83.76	.6360	53.27	26.25
79	VANCE	2016	85.97	.8900	76.51	28.86
80	WILSON	2016	92.96	.7300	67.86	15.18
81	YANCEY	2016	92.43	.6000	55.46	20.79

2016 Reappraisal County Stats					
	Minimum	83.76	0.3800	36.68	8.97
	Maximum	100.00	0.8900	79.53	54.70
	Average	92.33	0.6584	60.62	25.74

82	ALEXANDER	2015	81.66	.7900	64.51	36.76
83	ALLEGHANY	2015	98.78	.5970	58.97	34.23
84	BLADEN	2015	93.00	.8200	76.26	48.57
85	CAMDEN	2015	86.17	.7400	63.76	49.70
86	DAVIDSON	2015	91.80	.5400	49.57	16.10
87	NORTHAMPTON	2015	98.46	.9100	89.59	67.83
88	UNION	2015	77.35	.7309	56.53	17.06

2015 Reappraisal County Stats					
	Minimum	77.35	0.5400	49.57	16.10
	Maximum	98.78	0.9100	89.59	67.83
	Average	89.60	0.7326	65.60	38.61

89	CHOWAN	2014	97.29	.7550	73.46	31.64
90	HOKE	2014	95.94	.7500	71.96	11.47
91	JONES	2014	96.24	.7700	74.10	29.44
92	PASQUOTANK	2014	86.56	.7700	66.65	28.31

2020 List of the Sales Ratio Study Sorted Alphabetically by Reappraisal Year

	County	Reappraisal Year	Median	Rate	Effective Tax Rate	COD
93	WATAUGA	2014	85.44	.4030	34.43	19.82
2014 Reappraisal County Stats						
		Minimum	85.44	0.4030	34.43	11.47
		Maximum	97.29	0.7700	74.10	31.64
		Average	92.29	0.6896	64.12	24.14
94	CALDWELL	2013	91.85	.6300	57.86	11.96
95	COLUMBUS	2013	83.29	.8050	67.05	40.93
96	CURRITUCK	2013	83.94	.4800	40.29	23.58
97	GREENE	2013	94.17	.7860	74.02	35.13
98	PERSON	2013	90.80	.7200	65.38	22.98
99	SWAIN	2013	84.91	.3600	30.57	54.52
100	WASHINGTON	2013	100.00	.8550	85.50	18.52

2013 Reappraisal County Stats						
		Minimum	83.29	0.3600	30.57	11.96
		Maximum	100.00	0.8550	85.50	54.52
		Average	89.85	0.6623	60.10	29.66