

**TABLE 57. ARTICLE 40 FIRST ONE-HALF CENT LOCAL SALES AND USE TAX ALLOCATIONS AND DISTRIBUTABLE SHARES BY COUNTY
ARTICLE 42 SECOND ONE-HALF CENT LOCAL SALES AND USE TAX ALLOCATIONS AND DISTRIBUTABLE SHARES BY COUNTY
FOR FISCAL YEAR 2005-2006**

County	Per capita adjustment factor	Article 40				Article 42					Combined distributable proceeds Articles 40,42 [\$]
		Tax allocation per capita [\$]	Cost of collection [\$]	Per capita adjustment [G.S. 105-486(b)] [\$]	Distributable proceeds [\$]	Tax allocation per capita [\$]	Cost allocation * [G.S. 105-501] [\$]	Cost of collection [\$]	Per capita adjustment [G.S. 105-486(b)] [\$]	Distributable proceeds [\$]	
Alamance.....	1.02	7,738,467.25	32,597.78	170,330.66	7,876,200.13	7,738,467.25	60,893.73	32,341.01	169,088.28	7,814,320.79	15,690,520.92
Alexander.....	1.00	1,981,081.36	8,344.93	4,150.82	1,976,887.25	1,981,081.36	6,305.41	8,318.33	4,162.64	1,970,620.26	3,947,507.51
Alleghany.....	1.04	612,167.53	2,578.72	25,666.13	635,254.94	612,167.53	3,055.35	2,565.79	25,545.80	632,092.19	1,267,347.13
Anson.....	1.00	1,450,110.22	6,108.27	3,038.31	1,447,040.26	1,450,110.22	4,607.42	6,088.87	3,047.00	1,442,460.93	2,889,501.19
Ashe.....	0.97	1,417,252.35	5,970.16	(39,369.14)	1,371,913.05	1,417,252.35	8,433.73	5,934.53	(39,116.87)	1,363,767.22	2,735,680.27
Avery.....	1.12	1,016,703.17	4,282.91	123,620.50	1,136,040.76	1,016,703.17	8,729.48	4,246.01	122,572.00	1,126,299.68	2,262,340.44
Beaufort.....	1.06	2,587,931.86	10,901.46	160,043.93	2,737,074.33	2,587,931.86	17,904.25	10,825.95	158,969.50	2,718,171.16	5,455,245.49
Bertie.....	0.97	1,113,646.69	4,691.29	(30,935.50)	1,078,019.90	1,113,646.69	3,078.24	4,678.33	(30,835.71)	1,075,054.41	2,153,074.31
Bladen.....	1.04	1,861,918.81	7,843.18	78,064.05	1,932,139.68	1,861,918.81	6,350.96	7,816.39	77,821.41	1,925,572.87	3,857,712.55
Brunswick.....	1.17	4,785,703.58	20,157.79	820,170.54	5,585,716.33	4,785,703.58	52,079.45	19,937.67	811,304.45	5,524,990.91	11,110,707.24
Buncombe.....	1.06	12,131,500.86	51,102.11	750,241.83	12,830,640.58	12,131,500.86	141,579.23	50,504.77	741,638.66	12,681,055.52	25,511,696.10
Burke.....	1.02	5,018,457.17	21,140.15	110,460.66	5,107,777.68	5,018,457.17	22,540.04	21,045.10	110,028.46	5,084,900.49	10,192,678.17
Cabarrus.....	1.05	8,263,382.60	34,807.48	428,742.63	8,657,317.75	8,263,382.60	85,658.66	34,446.32	424,401.73	8,567,679.35	17,224,997.10
Caldwell.....	1.02	4,432,802.51	18,672.89	97,569.99	4,511,699.61	4,432,802.51	21,557.10	18,581.91	97,151.75	4,489,815.25	9,001,514.86
Camden.....	0.92	478,090.25	2,013.53	(37,084.26)	438,992.46	478,090.25	2,636.08	2,002.43	(36,873.92)	436,577.82	875,570.28
Carteret.....	1.14	3,487,019.77	14,688.27	493,432.59	3,965,764.09	3,487,019.77	41,048.38	14,514.68	487,667.53	3,919,124.24	7,884,888.33
Caswell.....	0.95	1,336,650.82	5,630.65	(63,750.61)	1,267,269.56	1,336,650.82	2,056.37	5,621.99	(63,635.42)	1,265,337.04	2,532,606.60
Catawba.....	0.99	8,337,753.26	35,121.92	(65,557.27)	8,237,074.07	8,337,753.26	77,502.16	34,795.08	(64,842.67)	8,160,613.35	16,397,687.42
Chatham.....	1.02	3,099,017.10	13,053.78	68,212.51	3,154,175.83	3,099,017.10	15,769.10	12,987.26	67,904.43	3,138,165.17	6,292,341.00
Cherokee.....	0.98	1,448,522.23	6,101.64	(25,813.42)	1,416,607.17	1,448,522.23	13,897.72	6,042.97	(25,547.55)	1,403,033.99	2,819,641.16
Chowan.....	1.09	816,507.87	3,439.47	74,886.87	887,955.27	816,507.87	4,576.91	3,420.19	74,477.46	882,988.23	1,770,943.50
Clay.....	0.96	541,856.44	2,282.40	(20,447.62)	519,126.42	541,856.44	3,538.62	2,267.47	(20,307.34)	515,743.01	1,034,869.43
Cleveland.....	1.01	5,499,864.88	23,168.22	66,289.81	5,542,986.47	5,499,864.88	27,893.52	23,050.49	66,023.61	5,514,944.48	11,057,930.95
Columbus.....	0.81	3,080,625.86	12,977.11	(576,398.99)	2,491,249.76	3,080,625.86	14,096.31	12,917.68	(573,722.30)	2,479,889.57	4,971,139.33
Craven.....	1.04	5,196,511.57	21,890.69	217,871.89	5,392,492.77	5,196,511.57	38,304.00	21,729.28	216,332.20	5,352,810.49	10,745,303.26
Cumberland.....	0.98	17,536,215.90	73,869.34	(312,505.44)	17,149,841.12	17,536,215.90	130,944.79	73,317.42	(309,950.09)	17,022,003.60	34,171,844.72
Currituck.....	0.94	1,229,043.57	5,176.55	(70,856.60)	1,153,010.42	1,229,043.57	16,807.86	5,104.92	(69,872.82)	1,137,257.97	2,290,268.39
Dare.....	1.49	1,929,256.81	8,126.42	945,396.21	2,866,526.60	1,929,256.81	54,989.89	7,892.17	918,473.43	2,784,848.18	5,651,374.78
Davidson.....	0.98	8,646,918.78	36,424.29	(154,093.09)	8,456,401.40	8,646,918.78	40,832.64	36,252.03	(153,255.81)	8,416,578.30	16,872,979.70
Davie.....	0.93	2,137,976.77	9,005.77	(144,548.41)	1,984,422.59	2,137,976.77	10,198.53	8,962.74	(143,831.93)	1,974,983.57	3,959,406.16
Duplin.....	1.02	2,903,274.63	12,229.59	63,903.86	2,954,948.90	2,903,274.63	12,029.48	12,178.87	63,675.80	2,942,742.08	5,897,690.98
Durham.....	1.14	13,473,015.21	56,753.28	1,906,505.18	15,322,767.11	13,473,015.21	150,958.25	56,117.84	1,885,312.15	15,151,251.27	30,474,018.38
Edgecombe.....	1.02	3,044,822.74	12,826.37	67,019.15	3,099,015.52	3,044,822.74	13,871.92	12,767.87	66,752.64	3,084,935.59	6,183,951.11
Forsyth.....	0.96	18,095,343.99	76,224.57	(682,851.82)	17,336,267.60	18,095,343.99	187,405.43	75,433.51	(675,552.36)	17,156,952.69	34,493,220.29
Franklin.....	0.97	2,979,875.19	12,551.95	(82,776.05)	2,884,547.19	2,979,875.19	12,345.05	12,499.93	(82,395.56)	2,872,634.65	5,757,181.84
Gaston.....	1.03	10,838,882.19	45,658.20	346,505.75	11,139,729.74	10,838,882.19	68,536.97	45,369.45	344,452.16	11,069,427.93	22,209,157.67
Gates.....	0.95	619,531.39	2,609.66	(29,548.06)	587,373.67	619,531.39	1,086.86	2,605.10	(29,488.32)	586,351.11	1,173,724.78
Graham.....	0.98	455,715.65	1,919.68	(8,121.13)	445,674.84	455,715.65	2,311.42	1,909.89	(8,074.18)	443,420.16	889,095.00
Granville.....	1.03	2,986,714.31	12,581.21	95,481.69	3,069,614.79	2,986,714.31	12,084.00	12,530.25	95,133.24	3,057,233.30	6,126,848.09
Greene.....	0.95	1,128,507.43	4,753.76	(53,823.26)	1,069,930.41	1,128,507.43	2,313.22	4,743.99	(53,698.58)	1,067,751.64	2,137,682.05
Guilford.....	0.94	24,525,959.07	103,313.27	(1,413,972.74)	23,008,673.06	24,525,959.07	257,759.93	102,226.04	(1,398,803.42)	22,767,169.68	45,775,842.74
Halifax.....	1.01	3,190,474.36	13,440.08	38,454.63	3,215,488.91	3,190,474.36	17,015.60	13,368.35	38,290.28	3,198,380.69	6,413,869.60
Harnett.....	0.99	5,616,237.95	23,657.25	(44,158.49)	5,548,422.21	5,616,237.95	22,185.63	23,563.71	(43,913.03)	5,526,575.58	11,074,997.79
Haywood.....	1.02	3,186,635.04	13,423.26	70,140.86	3,243,352.64	3,186,635.04	25,562.12	13,315.27	69,618.33	3,217,375.98	6,460,728.62
Henderson.....	1.02	5,419,398.94	22,828.20	227,217.68	5,623,788.42	5,419,398.94	40,006.07	22,659.28	225,608.64	5,582,342.23	11,206,130.65

TABLE 57. - Continued

County	Per capita adjustment factor	Article 40				Article 42					Combined distributable proceeds Articles 40,42
		Tax allocation per capita [\$]	Cost of collection [\$]	Per capita adjustment [G.S. 105-486(b)] [\$]	Distributable proceeds [\$]	Tax allocation per capita [\$]	Cost allocation * [G.S. 105-501] [\$]	Cost of collection [\$]	Per capita adjustment [G.S. 105-486(b)] [\$]	Distributable proceeds [\$]	
Hertford.....	1.01	1,339,910.65	5,644.38	16,149.95	1,350,416.22	1,339,910.65	7,514.10	5,612.68	16,076.44	1,342,860.31	2,693,276.53
Hope.....	0.97	2,173,054.60	9,152.97	(60,363.69)	2,103,537.94	2,173,054.60	4,931.79	9,132.14	(60,199.51)	2,098,791.16	4,202,329.10
Hyde.....	0.98	318,932.79	1,343.55	(5,683.61)	311,905.63	318,932.79	2,171.86	1,334.30	(5,640.87)	309,785.76	621,691.39
Iredell.....	0.99	7,665,986.16	32,291.27	(60,274.84)	7,573,420.05	7,665,986.16	80,851.55	31,950.19	(59,543.03)	7,493,641.39	15,067,061.44
Jackson.....	1.05	2,008,564.27	8,460.69	104,213.56	2,104,317.14	2,008,564.27	16,926.38	8,389.07	103,360.57	2,086,609.39	4,190,926.53
Johnston.....	1.00	7,958,753.13	33,523.10	16,676.28	7,941,906.31	7,958,753.13	55,740.97	33,288.16	16,659.02	7,886,383.02	15,828,289.33
Jones.....	0.90	577,950.47	2,434.50	(56,338.74)	519,177.23	577,950.47	1,231.69	2,429.28	(56,211.31)	518,078.19	1,037,255.42
Lee.....	0.96	2,829,524.56	11,919.11	(106,775.89)	2,710,829.56	2,829,524.56	23,760.89	11,818.85	(105,843.51)	2,688,101.31	5,398,930.87
Lenoir.....	0.88	3,307,154.72	13,931.59	(388,258.02)	2,904,965.11	3,307,154.72	20,543.62	13,844.86	(385,804.05)	2,886,962.19	5,791,927.30
Lincoln.....	0.97	3,839,969.84	16,175.41	(106,668.43)	3,717,126.00	3,839,969.84	23,154.92	16,077.81	(105,976.59)	3,694,760.52	7,411,886.52
Macon.....	0.98	1,791,808.01	7,547.73	(31,931.02)	1,752,329.26	1,791,808.01	20,118.57	7,462.67	(31,550.07)	1,732,676.70	3,485,005.96
Madison.....	0.96	1,139,644.62	4,800.60	(43,005.98)	1,091,838.04	1,139,644.62	3,396.86	4,786.27	(42,863.33)	1,088,598.16	2,180,436.20
Martin.....	1.03	1,395,740.06	5,879.68	44,619.97	1,434,480.35	1,395,740.06	7,525.83	5,847.94	44,397.23	1,426,763.52	2,861,243.87
McDowell.....	1.09	2,440,910.06	10,282.21	223,870.57	2,654,498.42	2,440,910.06	11,799.38	10,232.44	222,819.38	2,641,697.62	5,296,196.04
Mecklenburg.....	0.89	43,317,408.10	182,463.00	(4,654,082.44)	38,480,862.66	43,317,408.10	567,676.43	180,074.58	(4,592,546.79)	37,977,110.30	76,457,972.96
Mitchell.....	0.95	902,573.22	3,802.04	(43,047.53)	855,723.65	902,573.22	5,479.98	3,778.90	(42,774.72)	850,539.62	1,706,263.27
Montgomery.....	0.97	1,533,873.82	6,461.55	(42,608.81)	1,484,803.46	1,533,873.82	5,804.10	6,437.07	(42,427.93)	1,479,204.72	2,964,008.18
Moore.....	1.11	4,474,331.99	18,847.42	499,477.95	4,954,962.52	4,474,331.99	40,975.06	18,674.48	494,960.11	4,909,642.56	9,864,605.08
Nash.....	0.93	5,116,379.36	21,552.04	(345,918.10)	4,748,909.22	5,116,379.36	41,578.97	21,376.70	(343,042.44)	4,710,381.25	9,459,290.47
New Hanover.....	1.07	9,816,649.14	41,349.35	704,839.88	10,480,139.67	9,816,649.14	149,483.78	40,718.03	694,228.26	10,320,675.59	20,800,815.26
Northampton.....	1.00	1,218,694.27	5,133.89	2,553.23	1,216,113.61	1,218,694.27	2,921.15	5,121.60	2,562.75	1,213,214.27	2,429,327.88
Onslow.....	1.04	9,004,204.18	37,928.46	377,516.88	9,343,792.60	9,004,204.18	63,458.40	37,660.93	374,969.76	9,278,054.61	18,621,847.21
Orange.....	1.15	6,829,206.48	28,767.93	1,034,373.80	7,834,812.35	6,829,206.48	47,671.58	28,566.74	1,027,240.19	7,780,208.35	15,615,020.70
Pamlico.....	0.99	737,765.90	3,107.79	(5,800.84)	728,857.27	737,765.90	2,842.32	3,095.79	(5,769.13)	726,058.66	1,454,915.93
Pasquotank.....	1.00	2,117,644.34	8,919.92	4,437.16	2,113,161.58	2,117,644.34	17,641.67	8,845.47	4,426.77	2,095,583.97	4,208,745.55
Pender.....	0.99	2,541,955.18	10,707.09	(19,986.32)	2,511,261.77	2,541,955.18	13,059.41	10,651.86	(19,851.78)	2,498,392.13	5,009,653.90
Perquimans.....	1.06	667,868.07	2,813.30	41,302.57	706,357.34	667,868.07	2,260.41	2,803.79	41,171.30	703,975.17	1,410,332.51
Person.....	1.00	2,088,146.93	8,796.29	4,374.91	2,083,725.55	2,088,146.93	10,943.34	8,750.13	4,378.55	2,072,832.01	4,156,557.56
Pitt.....	1.07	7,977,617.86	33,604.15	572,795.89	8,516,809.60	7,977,617.86	74,363.41	33,290.19	567,557.06	8,437,521.32	16,954,330.92
Polk.....	1.00	1,070,471.63	4,509.31	2,242.79	1,068,205.11	1,070,471.63	3,894.76	4,492.88	2,248.23	1,064,332.22	2,132,537.33
Randolph.....	0.99	7,663,573.13	32,282.24	(60,256.53)	7,571,034.36	7,663,573.13	35,641.00	32,131.81	(59,879.04)	7,535,921.28	15,106,955.64
Richmond.....	1.09	2,622,814.62	11,048.60	240,554.03	2,852,320.05	2,622,814.62	12,851.84	10,994.48	239,408.82	2,838,377.12	5,690,697.17
Robeson.....	1.04	7,140,436.51	30,078.44	299,374.75	7,409,732.82	7,140,436.51	32,884.64	29,939.76	298,086.63	7,375,698.74	14,785,431.56
Rockingham.....	1.01	5,202,394.97	21,915.22	62,704.33	5,243,184.08	5,202,394.97	24,005.09	21,814.10	62,481.39	5,219,057.17	10,462,241.25
Rowan.....	0.92	7,516,687.78	31,663.98	(583,053.56)	6,901,970.24	7,516,687.78	42,165.51	31,486.14	(579,687.30)	6,863,348.83	13,765,319.07
Rutherford.....	0.98	3,570,362.98	15,040.24	(63,626.20)	3,491,696.54	3,570,362.98	19,372.72	14,958.50	(63,235.51)	3,472,796.25	6,964,492.79
Sampson.....	0.96	3,534,064.25	14,886.97	(133,362.63)	3,385,814.65	3,534,064.25	15,974.47	14,819.59	(132,714.98)	3,370,555.21	6,756,369.86
Scotland.....	0.98	2,074,887.11	8,739.61	(36,975.35)	2,029,172.15	2,074,887.11	11,367.86	8,691.70	(36,746.81)	2,018,080.74	4,047,252.89
Stanly.....	0.99	3,335,433.80	14,050.46	(26,225.72)	3,295,157.62	3,335,433.80	20,206.82	13,965.29	(26,024.36)	3,275,237.33	6,570,394.95
Stokes.....	1.01	2,589,417.28	10,907.73	31,210.32	2,609,719.87	2,589,417.28	7,114.02	10,877.74	31,157.57	2,602,583.09	5,212,302.96
Surry.....	1.05	4,079,265.88	17,183.70	211,650.76	4,273,732.94	4,079,265.88	28,751.37	17,062.48	210,210.74	4,243,662.77	8,517,395.71
Swain.....	1.02	759,974.86	3,201.31	16,727.75	773,501.30	759,974.86	3,600.41	3,186.09	16,658.11	769,846.47	1,543,347.77
Tyrrell.....	1.10	1,676,481.44	7,062.01	170,454.46	1,839,873.89	1,676,481.44	13,131.61	7,006.55	169,140.50	1,825,483.78	3,665,357.67
Tyrrell.....	0.99	235,913.54	993.83	(1,854.95)	233,064.76	235,913.54	787.39	990.48	(1,845.75)	232,289.92	465,354.68
Union.....	1.01	8,539,332.02	35,967.55	102,927.05	8,606,291.52	8,539,332.02	61,195.69	35,709.48	102,295.53	8,544,722.38	17,151,013.90

TABLE 57. - Continued

County	Per capita adjustment factor	Article 40				Article 42					Combined distributable proceeds Articles 40,42
		Tax allocation per capita [\$]	Cost of collection [\$]	Per capita adjustment [G.S. 105-486(b)] [\$]	Distributable proceeds [\$]	Tax allocation per capita [\$]	Cost allocation * [G.S. 105-501] [\$]	Cost of collection [\$]	Per capita adjustment [G.S. 105-486(b)] [\$]	Distributable proceeds [\$]	
Vance.....	1.04	2,474,688.10	10,424.61	103,755.30	2,568,018.79	2,474,688.10	15,129.00	10,360.91	103,152.44	2,552,350.63	5,120,369.42
Wake.....	0.96	40,745,406.62	171,625.05	(1,537,576.57)	39,036,205.00	40,745,406.62	478,825.60	169,605.61	(1,518,999.75)	38,577,975.66	77,614,180.66
Warren.....	0.97	1,133,256.97	4,773.83	(31,480.16)	1,097,002.98	1,133,256.97	2,537.30	4,763.15	(31,395.23)	1,094,561.29	2,191,564.27
Washington....	1.04	761,007.45	3,205.73	31,906.49	789,708.21	761,007.45	2,818.69	3,193.83	31,797.97	786,792.90	1,576,501.11
Watauga.....	1.06	2,419,129.21	10,190.52	149,604.74	2,558,543.43	2,419,129.21	31,363.56	10,058.00	147,695.58	2,525,403.23	5,083,946.66
Wayne.....	0.96	6,493,711.70	27,354.02	(245,048.81)	6,221,308.87	6,493,711.70	38,243.73	27,192.74	(243,523.45)	6,184,751.78	12,406,060.65
Wilkes.....	1.02	3,781,432.90	15,929.22	83,232.63	3,848,736.31	3,781,432.90	21,166.12	15,839.95	82,814.86	3,827,241.69	7,675,978.00
Wilson.....	0.98	4,310,746.33	18,158.53	(76,819.97)	4,215,767.83	4,310,746.33	30,184.97	18,031.31	(76,227.60)	4,186,302.45	8,402,070.28
Yadkin.....	1.00	2,090,926.74	8,807.87	4,380.84	2,086,499.71	2,090,926.74	7,691.22	8,775.46	4,391.26	2,078,851.32	4,165,351.03
Yancey	1.01	1,019,579.60	4,294.89	12,289.04	1,027,573.75	1,019,579.60	4,963.01	4,273.93	12,242.12	1,022,584.78	2,050,158.53
Totals.....	-	481,650,966.13	2,028,875.98	-	479,622,090.15	481,650,966.13	4,055,034.70	2,011,774.01	-	475,584,157.42	955,206,247.57

Proceeds from Articles 40 and 42 are allocated to counties based on a county's share of state population. County allocated amounts are then reduced by administrative costs retained by the State and adjusted by an adjustment factor according to special provisions prescribed in G.S. 105-486(b).

Per capita adjustment amounts are developed using a combination of the per capita adjustment factors and a rounding process (the sum of the adjustment factors for all counties exceeds 100). [The adjustment factors are provided for reference.]

*Article 42 per capita tax allocation amounts are reduced for expenses associated with the Property Tax Commission, a property tax appraisal and assessment training program (School of Government at UNC-Chapel Hill), Local Government Commission, et al. (G.S. 105-501). For this reason, the distributable proceeds amounts for Articles 40 and 42 are not equal.

Effective September 27, 2005, G.S. 105-469(a) was rewritten to change the method of allocating the proceeds generated from food transactions subject to the one-half percent taxes levied under Articles 40 and 42. Prior to the law change, the per capita portion of the food distribution was included in the Article 39 1% local tax distribution; the law change provided that the per capita portion of the food distribution be included in distributable amounts of Articles 40 and 42. Per capita portions of the food distribution for the October 2005-June 2006 period are included in the above Article 40 and 42 distributable proceeds and are not separately identifiable. [Per capita portions of the food distribution for July-September 2005 are included in the Article 39 1% local tax distributable proceeds reported in *Table 56*.]

These amounts do not agree with the actual receipts of the local governments in fiscal year 2005-06 due to the lag in the collection/distribution cycle.