

EFFECTIVE TAX RATES FOR NORTH CAROLINA

COUNTIES AND MUNICIPALITIES

(All Tax Rates Per \$100 Valuation)

FISCAL YEAR 2002-2003

**ISSUED BY
NORTH CAROLINA DEPARTMENT OF REVENUE
TAX RESEARCH DIVISION**

2002-2003 TAX RATES AND EFFECTIVE TAX RATES

(No special district rates are included in either county or municipal rates)

Effective rates are adjusted county and municipal rates which aid in comparison of jurisdictions. As counties are on various revaluation cycles, the ratio of assessed value to the actual value differ. These differences are adjusted by applying the sales assessment ratio (the ratio of selling price of property to the assessed value of property) to the tax rate to obtain an effective rate.

YEAR OF LATEST REVALUATION	SALES ASSESS RATIO ¹ 2002	COUNTIES AND MUNICIPALITIES	RATE FOR			EFFECTIVE COUNTY RATES	EFFECTIVE MUNICIPAL RATES	EFFECTIVE RATE FOR COUNTY & MUNICIPALITY
			COUNTY RATES	MUNICIPAL RATES	COUNTY & MUNICIPALITY			
2001	.9763	Alamance	\$.50	\$...	\$.50	\$.4882	\$...	\$.4882
		Alamance	.50	.24	.74	.4882	.2343	.7225
		Burlington:						
		In Alamance	.50	.50	1.00	.4882	.4882	.9763
		In Guilford	.6742	.5000	1.1742	.5609	.4160	.9768
		Elon	.50	.37	.87	.4882	.3612	.8494
		Gibsonville:						
		In Alamance	.500	.515	1.015	.4882	.5028	.9909
		In Guilford	.6742	.5150	1.1892	.5609	.4284	.9893
		Graham	.50	.48	.98	.4882	.4686	.9568
		Greenlevel	.500	.250	.75	.4555	.2277	.6832
		Haw River	.50	.45	.95	.4882	.4393	.9275
		Mebane:						
		In Alamance	.50	.47	.97	.4882	.4589	.9470
In Orange	.83	.47	1.30	.7483	.4238	1.1721		
Sweptsonville	.50	...	.50	.4882	...	.4882		
2002*	.9904	Alexander	.465	...	.465	.4605	...	.4605
		Taylorsville	.465	.370	.835	.4605	.3664	.8270
1999	.7942	Alleghany	.55	...	.55	.4368	...	.4368
		Sparta	.55	.20	.75	.4368	.1588	.5957
2002	.9603	Anson	.776	...	.776	.7452	...	.7452
		Ansonville	.776	.250	1.026	.7452	.2401	.9853
		Lilesville	.776	.480	1.256	.7452	.4609	1.2061
		McFarlan	.776	.240	1.016	.7452	.2305	.9757
		Morven	.776	.420	1.196	.7452	.4033	1.1485
		Peachland	.776	.300	1.076	.7452	.2881	1.0333
		Polkton	.776	.250	1.026	.7452	.2401	.9853
		Wadesboro	.776	.530	1.306	.7452	.5090	1.2542

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1998	.7100	Ashe	\$.58	\$...	\$.58	\$.4118	\$...	\$.4118
		Jefferson	.58	.35	.93	.4118	.2485	.6603
		Lansing	.58	.46	1.04	.4118	.3266	.7384
		West Jefferson	.58	.52	1.10	.4118	.3692	.7810
2002	1.0000	Avery	.53	...	.53	.5300	...	.5300
		Banner Elk	.53	.55	1.08	.5300	.5500	1.0800
		Beech Mountain:						
		In Avery	.530	.625	1.155	.5300	.6250	1.1550
		In Watauga	.370	.625	.995	.3585	.6056	.9641
		Crossnore	.53	.24	.77	.5300	.2400	.7700
		Elk Park	.53	.32	.85	.5300	.3200	.8500
		Grandfather Village	.53	...	.53	.5300	...	.5300
		Newland	.53	.33	.86	.5300	.3300	.8600
		Seven Devils:						
		In Avery	.53	.58	1.11	.5300	.5800	1.1100
In Watauga	.37	.58	.95	.3585	.5620	.9205		
Sugar Mountain	.53	.52	1.05	.5300	.5200	1.0500		
2002	1.0000	Beaufort	.6575	...	.6575	.6575	...	.6575
		Aurora	.6575	.4500	1.1075	.6575	.4500	1.1075
		Bath	.6575	.2500	.9075	.6575	.2500	.9075
		Belhaven	.6575	.5200	1.1775	.6575	.5200	1.1775
		Chocowinity	.6575	.3500	1.0075	.6575	.3500	1.0075
		Pantego	.6575	.1600	.8175	.6575	.1600	.8175
		Washington	.6575	.5500	1.2075	.6575	.5500	1.2075
		Washington Park	.6575	.2100	.8675	.6575	.2100	.8675
1996	.8316	Bertie	.89	...	.89	.7401	...	.7401
		Askeville	.89	.15	1.04	.7401	.1247	.8649
		Aulander	.89	.81	1.70	.7401	.6736	1.4137
		Colerain	.89	.40	1.29	.7401	.3326	1.0728
		Kelford	.89	.36	1.25	.7401	.2994	1.0395
		Lewiston-Woodville	.89	.35	1.24	.7401	.2911	1.0312
		Powellsville	.89	.30	1.19	.7401	.2495	.9896
		Roxobel	.89	.29	1.18	.7401	.2412	.9813
Windsor	.89	.15	1.04	.7401	.1247	.8649		

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1999	.8356	Bladen	\$.8425	\$...	\$.8425	\$.7040	\$...	\$.7040
		Bladenboro	.8425	.5900	1.4325	.7040	.4930	1.1970
		Clarkton	.8425	.5500	1.3925	.7040	.4596	1.1636
		Dublin	.8425	.4900	1.3325	.7040	.4094	1.1134
		East Arcadia	.8425	.4800	1.3225	.7040	.4011	1.1051
		Elizabethtown	.8425	.6900	1.5325	.7040	.5766	1.2806
		Tar Heel	.8425	.3000	1.1425	.7040	.2507	.9547
		White Lake	.8425	.4700	1.3125	.7040	.3927	1.0967
1999*	.8122	Brunswick	.5925	...	.5925	.4812	...	.4812
		Bald Head Island	.5925	.6350	1.2275	.4812	.5157	.9970
		Belville	.5925	.1500	.7425	.4812	.1218	.6031
		Boiling Spring Lakes	.5925	.2500	.8425	.4812	.2031	.6843
		Bolivia	.5925	.0600	.6525	.4812	.0487	.5300
		Calabash	.5925	.0600	.6525	.4812	.0487	.5300
		Carolina Shores	.5925	.0800	.6725	.4812	.0650	.5462
		Caswell Beach	.5925	.2700	.8625	.4812	.2193	.7005
		Holden Beach	.5925	.1900	.7825	.4812	.1543	.6355
		Leland	.5925	.1800	.7725	.4812	.1462	.6274
		Navassa	.5925	.3000	.8925	.4812	.2437	.7249
		Northwest	.5925	.2000	.7925	.4812	.1624	.6437
		Oak Island	.5925	.3800	.9725	.4812	.3086	.7899
		Ocean Isle Beach	.5925	.1600	.7525	.4812	.1300	.6112
		Sandy Creek	.5925	.3500	.9425	.4812	.2843	.7655
		Shallotte	.5925	.3100	.9025	.4812	.2518	.7330
		Southport	.5925	.4000	.9925	.4812	.3249	.8061
		St. James	.5925	.1000	.6925	.4812	.0812	.5624
		Sunset Beach	.5925	.0950	.6875	.4812	.0772	.5584
		Varnamtown	.5925	.0500	.6425	.4812	.0406	.5218
2002*	.9938	Buncombe	.59	...	.59	.5863	...	.5863
		Asheville	.59	.53	1.12	.5863	.5267	1.1131
		Biltmore Forest	.59	.36	.95	.5863	.3578	.9441
		Black Mountain	.590	.385	.975	.5863	.3826	.9690
		Montreat	.59	.31	.90	.5863	.3081	.8944
		Weaverville	.59	.43	1.02	.5863	.4273	1.0137
		Woodfin	.590	.325	.915	.5863	.3230	.9093

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2001*	.9336	Burke	\$.59	\$...	\$.59	\$.5508	\$...	\$.5508
		Connelly Springs	.590	.050	.640	.5508	.0467	.5975
		Drexel	.59	.38	.97	.5508	.3548	.9056
		Glen Alpine	.59	.27	.86	.5508	.2521	.8029
		Hickory:						
		In Burke	.59	.55	1.14	.5508	.5135	1.0643
		In Caldwell	.5839	.5500	1.1339	.5242	.4937	1.0179
		In Catawba	.495	.550	1.045	.4417	.4908	.9325
		Hildebran	.59	.15	.74	.5508	.1400	.6909
		Long View:						
		In Burke	.59	.40	.99	.5508	.3734	.9243
		In Catawba	.495	.400	.895	.4417	.3569	.7986
		Morganton	.59	.46	1.05	.5508	.4295	.9803
		Rhodhiss:						
		In Burke	.59	.55	1.14	.5508	.5135	1.0643
		In Caldwell	.5839	.5500	1.1339	.5242	.4937	1.0179
		Rutherford College	.590	.100	.6900	.5508	.0934	.6442
		Valdese	.59	.40	.99	.5508	.3734	.9243
1999*	.9402	Cabarrus	.56	...	.56	.5265	...	.5265
		Concord	.56	.45	1.01	.5265	.4231	.9496
		Harrisburg	.560	.135	.6950	.5265	.1269	.6534
		Kannapolis:						
		In Cabarrus	.56	.53	1.09	.5265	.4983	1.0248
		In Rowan	.635	.530	1.165	.5894	.4919	1.0814
		Locust:						
		In Cabarrus	.56	.44	1.00	.5265	.4137	.9402
		In Stanly	.6675	.4400	1.1075	.6369	.4198	1.0568
		Midland	.56	.15	.71	.5265	.1410	.6675
		Mount Pleasant	.56	.42	.98	.5265	.3949	.9214
		Stanfield:						
		In Cabarrus	.56	.38	.94	.5265	.3573	.8838
		In Stanly	.6675	.3800	1.0475	.6369	.3626	.9995

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2001*	.8977	Caldwell	\$.5839	\$...	\$.5839	\$.5242	\$...	\$.5242
		Blowing Rock:						
		In Caldwell	.5839	.3050	.8889	.5242	.2738	.7980
		In Watauga	.370	.305	.675	.3585	.2955	.6540
		Cajah Mountain	.5839	...	.5839	.5242	...	.5242
		Cedar Rock	.5839	.1000	.6839	.5242	.0898	.6139
		Gamewell	.5839	...	.5839	.5242	...	.5242
		Granite Falls	.5839	.4400	1.0239	.5242	.3950	.9192
		Hickory:						
		In Caldwell	.5839	.5500	1.1339	.5242	.4937	1.0179
		In Burke	.59	.55	1.14	.5508	.5135	1.0643
		In Catawba	.495	.550	1.045	.4417	.4908	.9325
		Hudson	.5839	.3300	.9139	.5242	.2962	.8204
		Lenoir	.5839	.5000	1.0839	.5242	.4489	.9730
		Rhodhiss:						
		In Caldwell	.5839	.5500	1.1339	.5242	.4937	1.0179
		In Burke	.59	.55	1.14	.5508	.5135	1.0643
		Sawmills	.5839	.1000	.6839	.5242	.0898	.6139
2001	.9017	Camden	.75	...	.75	.6763	...	.6763
		Elizabeth City:						
		In Camden	.75	.62	1.37	.6763	.5591	1.2353
		In Pasquotank	.86	.62	1.48	.6943	.5005	1.1948
2001*	.9404	Carteret	.42	...	.42	.3950	...	.3950
		Atlantic Beach	.42	.23	.65	.3950	.2163	.6113
		Beaufort	.42	.36	.78	.3950	.3385	.7335
		Bogue	.42	.05	.47	.3950	.0470	.4420
		Cape Carteret	.42	.23	.65	.3950	.2163	.6113
		Cedar Point	.42	.05	.47	.3950	.0470	.4420
		Emerald Isle	.420	.185	.6050	.3950	.1740	.5689
		Indian Beach	.42	.16	.58	.3950	.1505	.5454
		Morehead City	.42	.38	.80	.3950	.3574	.7523
		Newport	.42	.43	.85	.3950	.4044	.7993
		Peletier	.42	.05	.47	.3950	.0470	.4420
		Pine Knoll Shores	.42	.17	.59	.3950	.1599	.5548

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2000*	.9276	Caswell	\$.6611	\$...	\$.6611	\$.6132	\$...	\$.6132
		Milton	.6611	.2300	.8911	.6132	.2133	.8266
		Yanceyville	.6611	.3000	.9611	.6132	.2783	.8915
1999*	.8923	Catawba	.495	...	.495	.4417	...	.4417
		Brookford	.495	.520	1.015	.4417	.4640	.9057
		Catawba	.495	.480	.975	.4417	.4283	.8700
		Claremont	.495	.450	.945	.4417	.4015	.8432
		Conover	.495	.380	.875	.4417	.3391	.7808
		Hickory:						
		In Catawba	.495	.550	1.045	.4417	.4908	.9325
		In Burke	.59	.55	1.14	.5508	.5135	1.0643
		In Caldwell	.5839	.5500	1.1339	.5242	.4937	1.0179
		Long View:						
		In Catawba	.495	.400	.895	.4417	.3569	.7986
		In Burke	.59	.40	.99	.5508	.3734	.9243
		Maiden	.495	.400	.895	.4417	.3569	.7986
		Newton	.495	.470	.965	.4417	.4194	.8611
2001*	.9440	Chatham	.6464	...	.6464	.6102	...	.6102
		Cary:						
		In Chatham	.6464	.4200	1.0664	.6102	.3965	1.0067
		In Wake	.564	.420	.984	.5235	.3898	.9133
		Goldston	.6464	.0800	.7264	.6102	.0755	.6857
		Pittsboro	.6464	.4300	1.0764	.6102	.4059	1.0161
		Siler City	.6464	.3700	1.0164	.6102	.3493	.9595
1996	.6550	Cherokee	.57	...	.57	.3734	...	.3734
		Andrews	.57	.57	1.14	.3734	.3734	.7467
		Murphy	.57	.51	1.08	.3734	.3341	.7074
1998	.8165	Chowan	.69	...	.69	.5634	...	.5634
		Edenton	.690	.395	1.085	.5634	.3225	.8859
2002	1.0000	Clay	.3737	.37003700
		Hayesville	.37	.33	.70	.3700	.3300	.7000

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2000*	.8510	Cleveland	\$.62	\$...	\$.62	\$.5276	\$...	\$.5276
		Belwood	.6262	.52765276
		Boiling Springs	.62	.30	.92	.5276	.2553	.7829
		Casar	.62	.05	.67	.5276	.0426	.5702
		Earl	.62	.18	.80	.5276	.1532	.6808
		Fallston	.62	.05	.67	.5276	.0426	.5702
		Grover	.62	.29	.91	.5276	.2468	.7744
		Kings Mountain:						
		In Cleveland	.62	.36	.98	.5276	.3064	.8340
		In Gaston	.9183	.3600	1.2783	.7456	.2923	1.0379
		Kingstown	.62	.35	.97	.5276	.2979	.8255
		Lattimore	.62	.20	.82	.5276	.1702	.6978
		Lawndale	.62	.23	.85	.5276	.1957	.7234
		Moorestboro	.62	...	.62	.5276	...	.5276
		Patterson Springs	.62	...	.62	.5276	...	.5276
		Polkville	.62	.05	.67	.5276	.0426	.5702
		Shelby	.62	.42	1.04	.5276	.3574	.8850
		Waco	.62	.10	.72	.5276	.0851	.6127
1997	.8109	Columbus	.78	...	.78	.6325	...	.6325
		Boardman	.78	.05	.83	.6325	.0405	.6730
		Bolton	.78	.55	1.33	.6325	.4460	1.0785
		Brunswick	.78	.55	1.33	.6325	.4460	1.0785
		Cerro Gordo	.78	.20	.98	.6325	.1622	.7947
		Chadbourn	.78	.68	1.46	.6325	.5514	1.1839
		Fair Bluff	.78	.64	1.42	.6325	.5190	1.1515
		Lake Waccamaw	.78	.27	1.05	.6325	.2189	.8514
		Sandyfield	.78	.35	1.13	.6325	.2838	.9163
		Tabor City	.78	.70	1.48	.6325	.5676	1.2001
		Whiteville	.78	.49	1.27	.6325	.3973	1.0298

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2002	1.0000	Craven	\$.58	\$...	\$.58	\$.5800	\$...	\$.5800
		Bridgeton	.58	.47	1.05	.5800	.4700	1.0500
		Cove City	.58	.15	.73	.5800	.1500	.7300
		Dover	.58	.30	.88	.5800	.3000	.8800
		Havelock	.58	.42	1.00	.5800	.4200	1.0000
		New Bern	.58	.47	1.05	.5800	.4700	1.0500
		River Bend	.58	.19	.77	.5800	.1900	.7700
		Trent Woods	.58	.13	.71	.5800	.1300	.7100
		Vanceboro	.58	.48	1.06	.5800	.4800	1.0600
1996*	.9403	Cumberland	.925	...	.925	.8698	...	.8698
		Falcon	.925	.150	1.075	.8698	.1410	1.0108
		Fayetteville	.925	.530	1.455	.8698	.4984	1.3681
		Godwin	.925	.170	1.095	.8698	.1599	1.0296
		Hope Mills	.925	.410	1.335	.8698	.3855	1.2553
		Linden	.925	.150	1.075	.8698	.1410	1.0108
		Spring Lake	.925	.660	1.585	.8698	.6206	1.4904
		Stedman	.925	.370	1.295	.8698	.3479	1.2177
		Wade	.925	.235	1.160	.8698	.2210	1.0907
1997	.7970	Currituck	.62	...	.62	.4941	...	.4941
1998*	.6854	Dare	.54	...	.54	.3701	...	.3701
		Duck	.54	.20	.74	.3701	.1371	.5072
		Kill Devil Hills	.540	.425	.965	.3701	.2913	.6614
		Kitty Hawk	.54	.38	.92	.3701	.2605	.6306
		Manteo	.54	.37	.91	.3701	.2536	.6237
		Nags Head	.540	.378	.918	.3701	.2591	.6292
		Southern Shores	.54	.18	.72	.3701	.1234	.4935

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2001*	.9839	Davidson	\$.53	\$...	\$.53	\$.5215	\$...	\$.5215
		Denton	.53	.52	1.05	.5215	.5116	1.0331
		High Point:						
		In Davidson	.530	.622	1.152	.5215	.6120	1.1335
		In Forsyth	.692	.622	1.314	.6691	.6014	1.2705
		In Guilford	.6742	.6220	1.2962	.5609	.5174	1.0783
		In Randolph	.480	.622	1.102	.4372	.5665	1.0037
		Lexington	.530	.515	1.045	.5215	.5067	1.0282
		Thomasville:						
		In Davidson	.53	.55	1.08	.5215	.5411	1.0626
		In Randolph	.48	.55	1.03	.4372	.5009	.9381
2001*	.9588	Davie	.59	...	.59	.5657	...	.5657
		Bermuda Run	.59	.15	.74	.5657	.1438	.7095
		Cooleemee	.59	.38	.97	.5657	.3643	.9300
		Mocksville	.59	.32	.91	.5657	.3068	.8725
2001	.9109	Duplin	.705	...	.705	.6422	...	.6422
		Beulaville	.705	.490	1.195	.6422	.4463	1.0885
		Calypso	.705	.470	1.1750	.6422	.4281	1.0703
		Faison:						
		In Duplin	.705	.530	1.235	.6422	.4828	1.1250
		In Sampson	.75	.53	1.28	.5400	.3816	.9216
		Greenevers	.705	.250	.955	.6883	.2441	.9324
		Harrells:						
		In Duplin	.705	.130	.835	.6422	.1184	.7606
		In Sampson	.75	.13	.88	.5400	.0936	.6336
		Kenansville	.705	.470	1.1750	.6422	.4281	1.0703
		Magnolia	.705	.600	1.305	.6422	.5465	1.1887
		Mount Olive:						
		In Duplin	.705	.690	1.395	.6422	.6285	1.2707
		In Wayne	.70	.69	1.39	.5215	.5141	1.0356
Rose Hill	.705	.665	1.370	.6422	.6057	1.2479		

YEAR OF LATEST REVALUATION	SALES ASSESS RATIO ¹ 2002	COUNTIES AND MUNICIPALITIES	COUNTY RATES	MUNICIPAL RATES	RATE FOR COUNTY & MUNICIPALITY	EFFECTIVE COUNTY RATES	EFFECTIVE MUNICIPAL RATES	EFFECTIVE RATE FOR COUNTY & MUNICIPALITY
2001	.9109	Duplin (cont.)						
		Teachey	\$.705	\$.450	\$ 1.155	\$.6422	\$.4099	\$ 1.0521
		Wallace:						
		In Duplin	.705	.660	1.365	.6422	.6012	1.2434
		In Pender	.668	.660	1.328	.4309	.4257	.8566
		Warsaw	.705	.565	1.270	.6422	.5147	1.1568
2001*	.9728	Durham	.753	...	.753	.7325	...	.7325
		Chapel Hill:						
		In Durham	.753	.553	1.306	.7325	.5380	1.2705
		In Orange	.830	.553	1.383	.7483	.4986	1.2469
		Durham:						
		In Durham	.753	.545	1.298	.7325	.5302	1.2627
		In Orange	.830	.545	1.375	.7483	.4914	1.2397
		In Wake	.564	.545	1.109	.5235	.5059	1.0294
		Morrisville:						
		In Durham	.753	.470	1.223	.7325	.4572	1.1897
		In Wake	.564	.470	1.034	.5235	.4363	.9598
		Raleigh:						
		In Durham	.753	.385	1.138	.7325	.3745	1.1070
		In Wake	.564	.385	.949	.5235	.3574	.8809
2001	.8710	Edgecombe	.91	...	.91	.7926	...	.7926
		Conetoe	.91	.20	1.11	.7926	.1742	.9668
		Leggett	.91	.25	1.16	.7926	.2178	1.0104
		Macclesfield	.91	.45	1.36	.7926	.3920	1.1846
		Pinetops	.91	.36	1.27	.7926	.3136	1.1062
		Princeville	.91	.78	1.69	.7926	.6794	1.4720
		Rocky Mount:						
		In Edgecombe	.91	.48	1.39	.7926	.4181	1.2107
		In Nash	.66	.48	1.14	.6061	.4408	1.0470

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2001	.8710	Edgecombe (cont.)						
		Sharpsburg:						
		In Edgecombe	\$.91	\$.45	\$ 1.36	\$.7926	\$.3920	\$ 1.1846
		In Nash	.66	.45	1.11	.6061	.4133	1.0194
		In Wilson	.68	.45	1.13	.6554	.4337	1.0891
		Speed	.91	.25	1.16	.7926	.2178	1.0104
		Tarboro	.91	.42	1.33	.7926	.3658	1.1584
		Whitakers:						
		In Edgecombe	.91	.67	1.58	.7926	.5836	1.3762
		In Nash	.66	.67	1.33	.6061	.6153	1.2215
2001*	.9669	Forsyth	.692	...	.692	.6691	...	.6691
		Bethania	.692	.250	.9420	.6691	.2417	.9108
		Clemmons	.692	.090	.782	.6691	.0870	.7561
		High Point:						
		In Forsyth	.692	.622	1.314	.6691	.6014	1.2705
		In Davidson	.530	.622	1.152	.5215	.6120	1.1335
		In Guilford	.6742	.6220	1.2962	.5609	.5174	1.0783
		In Randolph	.480	.622	1.102	.4372	.5665	1.0037
		Kernersville:						
		In Forsyth	.692	.495	1.187	.6691	.4786	1.1477
		In Guilford	.6742	.4950	1.1692	.5609	.4118	.9727
		King:						
		In Forsyth	.6920	.3599	1.0519	.6691	.3480	1.0171
		In Stokes	.6200	.3599	.9799	.5735	.3329	.9064
		Lewisville	.692	.195	.887	.6691	.1885	.8576
		Rural Hall	.692	.220	.912	.6691	.2127	.8818
		Tobaccoville						
		In Forsyth	.692	.050	.742	.6691	.0483	.7174
		In Stokes	.62	.05	.67	.5735	.0463	.6198
		Walkertown	.692	.200	.892	.6691	.1934	.8625
		Winston-Salem	.692	.495	1.187	.6691	.4786	1.1477

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1998*	.7414	Franklin	\$.9995	\$...	\$.9995	\$.7410	\$...	\$.7410
		Bunn	.9995	.7600	1.7595	.7410	.5635	1.3045
		Centerville	.9995	...	.9995	.7410	...	.7410
		Franklinton	.9995	.6800	1.6795	.7410	.5042	1.2452
		Louisburg	.9995	.5250	1.5245	.7410	.3892	1.1303
		Wake Forest						
		In Franklin	.9995	.5200	1.5195	.7410	.3855	1.1266
		In Wake	.564	.520	1.084	.5235	.4827	1.0062
		Youngsville	.9995	.6600	1.6595	.7410	.4893	1.2304
1997*	.8119	Gaston	.9183	...	.9183	.7456	...	.7456
		Belmont	.9183	.4800	1.3983	.7456	.3897	1.1353
		Bessemer City	.9183	.4100	1.3283	.7456	.3329	1.0784
		Cherryville	.9183	.4400	1.3583	.7456	.3572	1.1028
		Cramerton	.9183	.4250	1.3433	.7456	.3451	1.0906
		Dallas	.9183	.3500	1.2683	.7456	.2842	1.0297
		Gastonia	.9183	.5425	1.4608	.7456	.4405	1.1860
		High Shoals	.9183	.4300	1.3483	.7456	.3491	1.0947
		Kings Mountain:						
		In Gaston	.9183	.3600	1.2783	.7456	.2923	1.0379
		In Cleveland	.62	.36	.98	.5276	.3064	.8340
		Lowell	.9183	.3600	1.2783	.7456	.2923	1.0379
		McAdenville	.9183	...	.9183	.7456	...	.7456
		Mount Holly	.9183	.4900	1.4083	.7456	.3978	1.1434
		Ranlo	.9183	.3700	1.2883	.7456	.3004	1.0460
		Spencer Mountain	.9183	.1300	1.0483	.7456	.1055	.8511
		Stanley	.9183	.5400	1.4583	.7456	.4384	1.1840
2001	.9558	Gates	.81	...	.81	.7742	...	.7742
		Gatesville	.81	.22	1.03	.7742	.2103	.9845
2002*	1.0000	Graham	.60	...	.60	.6000	...	.6000
		Lake Santeetlah	.60	.15	.75	.6000	.1500	.7500
		Robbinsville	.60	.50	1.10	.6000	.5000	1.1000

YEAR OF LATEST REVALUATION	SALES ASSESS RATIO ¹ 2002	COUNTIES AND MUNICIPALITIES	COUNTY RATES	MUNICIPAL RATES	RATE FOR COUNTY & MUNICIPALITY	EFFECTIVE COUNTY RATES	EFFECTIVE MUNICIPAL RATES	EFFECTIVE RATE FOR COUNTY & MUNICIPALITY
2002	1.0000	Granville	\$.635	\$...	\$.635	\$.6350	\$...	\$.6350
		Creedmoor	.635	.660	1.295	.6350	.6600	1.2950
		Oxford	.635	.550	1.185	.6350	.5500	1.1850
		Stem	.635	.350	.985	.6350	.3500	.9850
		Stovall	.635	.440	1.075	.6350	.4400	1.0750
1997	.6752	Greene	.85	...	.85	.5739	...	.5739
		Hookerton	.85	.55	1.40	.5739	.3714	.9453
		Snow Hill	.85	.46	1.31	.5739	.3106	.8845
		Walstonburg	.85	.50	1.35	.5739	.3376	.9115
1996	.8319	Guilford	.6742	...	.6742	.5609	...	.5609
		Archdale:						
		In Guilford	.6742	.2300	.9042	.5609	.1913	.7522
		In Randolph	.480	.230	.710	.4372	.2095	.6467
		Burlington						
		In Guilford	.6742	.5000	1.1742	.5609	.4160	.9768
		In Alamance	.50	.50	1.00	.4882	.4882	.9763
		Gibsonville:						
		In Guilford	.6742	.5150	1.1892	.5609	.4284	.9893
		In Alamance	.500	.515	1.015	.4882	.5028	.9909
		Greensboro	.6742	.6175	1.2917	.5609	.5137	1.0746
		High Point:						
		In Guilford	.6742	.6220	1.2962	.5609	.5174	1.0783
		In Davidson	.530	.622	1.152	.5215	.6120	1.1335
		In Forsyth	.692	.622	1.314	.6691	.6014	1.2705
		In Randolph	.480	.622	1.102	.4372	.5665	1.0037
		Jamestown	.6742	.3400	1.0142	.5609	.2828	.8437
		Kernersville:						
		In Guilford	.6742	.4950	1.1692	.5609	.4118	.9727
		In Forsyth	.692	.495	1.187	.6691	.4786	1.1477

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1996	.8319	Guilford (cont.)						
		Oak Ridge	\$.6742	\$...	\$.6742	\$.5609	\$...	\$.5609
		Pleasant Garden	.67426742	.56095609
		Sedalia	.6742	...	.6742	.5609	...	.5609
		Stokesdale	.6742	...	.6742	.5609	...	.5609
		Summerfield	.6742	...	.6742	.5609	...	.5609
		Whitsett	.6742	...	.6742	.5609	...	.5609
1999*	.8645	Halifax	.785	...	.785	.6786	...	.6786
		Enfield	.785	.600	1.385	.6786	.5187	1.1973
		Halifax	.785	.500	1.285	.6786	.4323	1.1109
		Hobgood	.785	.450	1.235	.6786	.3890	1.0677
		Littleton	.785	.650	1.435	.6786	.5619	1.2406
		Roanoke Rapids	.785	.509	1.294	.6786	.4400	1.1187
		Scotland Neck	.785	.600	1.385	.6786	.5187	1.1973
		Weldon	.785	.750	1.535	.6786	.6484	1.3270
1997*	.8577	Harnett	.76	...	.76	.6519	...	.6519
		Angier	.76	.44	1.20	.6519	.3774	1.0292
		Broadway:						
		In Harnett	.76	.53	1.29	.6519	.4546	1.1064
		In Lee	.78	.53	1.31	.5870	.3988	.9858
		Coats	.76	.69	1.45	.6519	.5918	1.2437
		Dunn	.76	.46	1.22	.6519	.3945	1.0464
		Erwin	.76	.48	1.24	.6519	.4117	1.0635
		Lillington	.76	.63	1.39	.6519	.5404	1.1922
2002*	1.0000	Haywood	.61	...	.61	.6100	...	.6100
		Canton	.61	.61	1.22	.6100	.6100	1.2200
		Clyde	.61	.48	1.09	.6100	.4800	1.0900
		Maggie Valley	.61	.39	1.00	.6100	.3900	1.0000
		Waynesville	.61	.43	1.04	.6100	.4300	1.0400

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1999*	.8588	Henderson	\$.50	\$...	\$.50	\$.4294	\$...	\$.4294
		Flat Rock	.5050	.42944294
		Fletcher	.50	.27	.77	.4294	.2319	.6613
		Hendersonville	.50	.45	.95	.4294	.3865	.8159
		Laurel Park	.50	.31	.81	.4294	.2662	.6956
		Saluda:						
		In Henderson	.50	.50	1.00	.4294	.4294	.8588
		In Polk	.5376	.5000	1.0376	.4803	.4467	.9270
1995	.7704	Hertford	1.09	...	1.09	.8397	...	.8397
		Ahoskie	1.09	.74	1.83	.8397	.5701	1.4098
		Cofield	1.09	.45	1.54	.8397	.3467	1.1864
		Como	1.09	.30	1.39	.8397	.2311	1.0709
		Harrellsville	1.09	.35	1.44	.8397	.2696	1.1094
		Murfreesboro	1.09	.71	1.80	.8397	.5470	1.3867
		Winton	1.09	.63	1.72	.8397	.4854	1.3251
1998	.9175	Hoke	.74	...	.74	.6790	...	.6790
		Raeford	.74	.47	1.21	.6790	.4312	1.1102
		Red Springs						
		In Hoke	.74	.63	1.37	.6790	.5780	1.2570
		In Robeson	.91	.63	1.54	.8179	.5662	1.3842
1995	.6640	Hyde	.95	...	.95	.6308	...	.6308
1999*	.8947	Iredell	.47	...	.47	.4205	...	.4205
		Davidson:						
		In Iredell	.470	.335	.805	.4205	.2997	.7202
		In Mecklenburg	.8397	.3350	1.1747	.7357	.2935	1.0292
		Harmony	.47	.10	.57	.4205	.0895	.5100
		Love Valley	.47	.25	.72	.4205	.2237	.6442
		Mooreville	.47	.47	.94	.4205	.4205	.8410
		Statesville	.47	.41	.88	.4205	.3668	.7873
		Troutman	.47	.40	.87	.4205	.3579	.7784

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2000*	.8100	Jackson	\$.48	\$...	\$.48	\$.3888	\$...	\$.3888
		Dillsboro	.48	.30	.78	.3888	.2430	.6318
		Forest Hills	.48	.10	.58	.3888	.0810	.4698
		Highlands:						
		In Jackson	.48	.18	.66	.3888	.1458	.5346
		In Macon	.44	.18	.62	.3689	.1509	.5199
		Sylva	.48	.40	.88	.3888	.3240	.7128
		Webster	.48	.04	.52	.3888	.0324	.4212
		1995	.7725	Johnston	.8585	.6566	...	.6566
Benson	.85			.48	1.33	.6566	.3708	1.0274
Clayton	.85			.61	1.46	.6566	.4712	1.1279
Four Oaks	.85			.38	1.23	.6566	.2936	.9502
Kenly:								
In Johnston	.85			.68	1.53	.6566	.5253	1.1819
In Wilson	.72			.68	1.40	.6939	.6554	1.3493
Micro	.85			.50	1.35	.6566	.3863	1.0429
Pine Level	.85			.52	1.37	.6566	.4017	1.0583
Princeton	.85			.60	1.45	.6566	.4635	1.1201
Selma	.85			.52	1.37	.6566	.4017	1.0583
Smithfield	.85			.63	1.48	.6566	.4867	1.1433
Wilson's Mills	.85			.06	.91	.6566	.0464	.7030
Zebulon								
In Johnston	.85	.46	1.31	.6566	.3554	1.0120		
In Wake	.564	.460	1.024	.5235	.4270	.9505		
1998	.9315	Jones	.75	...	.75	.6986	...	.6986
		Maysville	.75	.54	1.29	.6986	.5030	1.2016
		Pollocksville	.75	.40	1.15	.6986	.3726	1.0712
		Trenton	.75	.51	1.26	.6986	.4751	1.1737
1995	.7525	Lee	.78	...	.78	.5870	...	.5870
		Broadway:						
		In Lee	.78	.53	1.31	.5870	.3988	.9858
		In Harnett	.76	.53	1.29	.6519	.4546	1.1064
Sanford	.78	.57	1.35	.5870	.4289	1.0159		

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2001*	.9960	Lenoir	\$.75	\$...	\$.75	\$.7470	\$...	\$.7470
		Grifton:						
		In Lenoir	.75	.57	1.32	.7470	.5677	1.3147
		In Pitt	.68	.57	1.25	.5409	.4534	.9944
		Kinston	.750	.575	1.325	.7470	.5727	1.3197
		La Grange	.75	.50	1.25	.7470	.4980	1.2450
		Pink Hill	.75	.58	1.33	.7470	.5777	1.3247
2000*	.8968	Lincoln	.62	...	.62	.5560	...	.5560
		Lincolnton	.62	.56	1.18	.5560	.5022	1.0582
1999*	.8385	Macon	.44	...	.44	.3689	...	.3689
		Franklin	.44	.36	.80	.3689	.3019	.6708
		Highlands:						
		In Macon	.44	.18	.62	.3689	.1509	.5199
		In Jackson	.48	.18	.66	.3888	.1458	.5346
1996	.4955	Madison	.77	...	.77	.3815	...	.3815
		Hot Springs	.77	.65	1.42	.3815	.3221	.7036
		Mars Hill	.77	.55	1.32	.3815	.2725	.6541
		Marshall	.77	.73	1.50	.3815	.3617	.7433
2001	.9368	Martin	.785	...	.785	.7354	...	.7354
		Bear Grass	.785	.270	1.055	.7354	.2529	.9883
		Everetts	.785	.480	1.265	.7354	.4497	1.1851
		Hamilton	.785	.570	1.355	.7354	.5340	1.2694
		Hassell	.785	.250	1.035	.7354	.2342	.9696
		Jamesville	.785	.700	1.485	.7354	.6558	1.3911
		Oak City	.785	.450	1.235	.7354	.4216	1.1569
		Parmele	.785	.680	1.465	.7354	.6370	1.3724
		Robersonville	.785	.600	1.385	.7354	.5621	1.2975
		Williamston	.785	.800	1.585	.7354	.7494	1.4848
1995	.6575	McDowell	.6375	...	.6375	.4192	...	.4192
		Marion	.6375	.5500	1.1875	.4192	.3616	.7808
		Old Fort	.6375	.4300	1.0675	.4192	.2827	.7019

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1998*	.8761	Mecklenburg	\$.8397	\$...	\$.8397	\$.7357	\$...	\$.7357
		Charlotte	.8397	.4670	1.3067	.7357	.4091	1.1448
		Cornelius	.8397	.2900	1.1297	.7357	.2541	.9897
		Davidson:						
		In Mecklenburg	.8397	.3550	1.1947	.7357	.3110	1.0467
		In Iredell	.470	.355	.825	.4205	.3176	.7381
		Huntersville	.8397	.3120	1.1517	.7357	.2733	1.0090
		Matthews	.8397	.3200	1.1597	.7357	.2804	1.0160
		Mint Hill	.8397	.2900	1.1297	.7357	.2541	.9897
		Pineville	.8397	.3000	1.1397	.7357	.2628	.9985
		Weddington						
		In Mecklenburg	.8397	.0500	.8897	.7357	.0438	.7795
		In Union	.4705	.0500	.5205	.4434	.0471	.4906
2001	.8462	Mitchell	.53	...	.53	.4485	...	.4485
		Bakersville	.53	.49	1.02	.4485	.4146	.8631
		Spruce Pine	.53	.40	.93	.4485	.3385	.7870
1996	.6648	Montgomery	.61	...	.61	.4055	...	.4055
		Biscoe	.61	.62	1.23	.4055	.4122	.8177
		Candor	.61	.62	1.23	.4055	.4122	.8177
		Mount Gilead	.61	.65	1.26	.4055	.4321	.8376
		Star	.61	.57	1.18	.4055	.3789	.7845
		Troy	.61	.48	1.09	.4055	.3191	.7246
1995	.7800	Moore	.545	...	.545	.4251	...	.4251
		Aberdeen	.545	.480	1.025	.4251	.3744	.7995
		Cameron	.545	.510	1.055	.4251	.3978	.8229
		Carthage	.545	.470	1.015	.4251	.3666	.7917
		Foxfire Village	.545	.270	.815	.4251	.2106	.6357
		Pinebluff	.545	.470	1.015	.4251	.3666	.7917
		Pinehurst	.545	.350	.895	.4251	.2730	.6981

YEAR OF LATEST REVALUATION	SALES ASSESS RATIO ¹ 2002	COUNTIES AND MUNICIPALITIES	COUNTY RATES	MUNICIPAL RATES	RATE FOR COUNTY & MUNICIPALITY	EFFECTIVE COUNTY RATES	EFFECTIVE MUNICIPAL RATES	EFFECTIVE RATE FOR COUNTY & MUNICIPALITY
1995	.7800	Moore (cont.)						
		Robbins	\$.545	\$.680	\$ 1.225	\$.4251	\$.5304	\$.9555
		Southern Pines	.545	.500	1.045	.4251	.3900	.8151
		Taylortown	.545	.400	.945	.4251	.3120	.7371
		Vass	.5450	.5875	1.1325	.4251	.4583	.8834
		Whispering Pines	.545	.390	.935	.4251	.3042	.7293
2001	.9184	Nash	.66	...	.66	.6061	...	.6061
		Bailey	.66	.61	1.27	.6061	.5602	1.1664
		Castalia	.66	.22	.88	.6061	.2020	.8082
		Dortches	.66	...	.66	.6061	...	.6061
		Middlesex	.66	.55	1.21	.6061	.5051	1.1113
		Momeyer	.66	.05	.71	.6061	.0459	.6521
		Nashville	.66	.61	1.27	.6061	.5602	1.1664
		Red Oak	.66	...	.66	.6061	...	.6061
		Rocky Mount:						
		In Nash	.66	.48	1.14	.6061	.4408	1.0470
		In Edgecombe	.91	.48	1.39	.7926	.4181	1.2107
		Sharpsburg:						
		In Nash	.66	.45	1.11	.6061	.4133	1.0194
		In Edgecombe	.91	.45	1.36	.7926	.3920	1.1846
		In Wilson	.72	.45	1.17	.6939	.4337	1.1276
		Spring Hope	.66	.70	1.36	.6061	.6429	1.2490
		Whitakers:						
		In Nash	.66	.67	1.33	.6061	.6153	1.2215
		In Edgecombe	.91	.67	1.58	.7926	.5836	1.3762
1999	.9302	New Hanover	.69	...	.69	.6418	...	.6418
		Carolina Beach	.690	.395	1.085	.6418	.3674	1.0093
		Kure Beach	.690	.295	.985	.6418	.2744	.9162
		Wilmington	.69	.47	1.16	.6418	.4372	1.0790
		Wrightsville Beach	.690	.143	.833	.6418	.1330	.7749

YEAR OF LATEST REVALUATION	SALES ASSESS RATIO ¹ 2002	COUNTIES AND MUNICIPALITIES	COUNTY RATES	MUNICIPAL RATES	RATE FOR COUNTY & MUNICIPALITY	EFFECTIVE COUNTY RATES	EFFECTIVE MUNICIPAL RATES	EFFECTIVE RATE FOR COUNTY & MUNICIPALITY
2001*	.9412	Northampton	\$.88	\$...	\$.88	\$.8283	\$...	\$.8283
		Conway	.88	.39	1.27	.8283	.3671	1.1953
		Garysburg	.88	.60	1.48	.8283	.5647	1.3930
		Gaston	.88	.50	1.38	.8283	.4706	1.2989
		Jackson	.88	.55	1.43	.8283	.5177	1.3459
		Lasker	.88	.15	1.03	.8283	.1412	.9694
		Rich Square	.88	.55	1.43	.8283	.5177	1.3459
		Seaboard	.88	.50	1.38	.8283	.4706	1.2989
		Severn	.88	.37	1.25	.8283	.3482	1.1765
		Woodland	.88	.60	1.48	.8283	.5647	1.3930
2000*	.9722	Onslow	.68	...	.68	.6611	...	.6611
		Holly Ridge	.68	.50	1.18	.6611	.4861	1.1472
		Jacksonville	.68	.59	1.27	.6611	.5736	1.2347
		North Topsail Beach	.68	.45	1.13	.6611	.4375	1.0986
		Richlands	.68	.45	1.13	.6611	.4375	1.0986
		Surf City:						
		In Onslow	.68	.37	1.05	.6611	.3597	1.0208
		In Pender	.668	.370	1.038	.4309	.2387	.6695
		Swansboro	.68	.38	1.06	.6611	.3694	1.0305
2001*	.9016	Orange	.83	...	.83	.7483	...	.7483
		Carrboro	.8300	.6852	1.5152	.7483	.6178	1.3661
		Chapel Hill:						
		In Orange	.830	.553	1.383	.7483	.4986	1.2469
		In Durham	.753	.553	1.306	.7325	.5380	1.2705
		Durham:						
		In Orange	.830	.545	1.375	.7483	.4914	1.2397
		In Durham	.753	.545	1.298	.7325	.5302	1.2627
		In Wake	.564	.545	1.109	.5235	.5059	1.0294
		Hillsborough	.8300	.6225	1.4525	.7483	.5612	1.3096
		Mebane:						
		In Orange	.83	.47	1.30	.7483	.4238	1.1721
		In Alamance	.50	.47	.97	.4882	.4589	.9470

YEAR OF LATEST REVALUATION	SALES ASSESS RATIO ¹ 2002	COUNTIES AND MUNICIPALITIES	COUNTY RATES	MUNICIPAL RATES	RATE FOR COUNTY & MUNICIPALITY	EFFECTIVE COUNTY RATES	EFFECTIVE MUNICIPAL RATES	EFFECTIVE RATE FOR COUNTY & MUNICIPALITY
1996	.8501	Pamlico	\$.7445	\$...	\$.7445	\$.6329	\$...	\$.6329
		Alliance	.7445	...	.7445	.6329	...	.6329
		Arapahoe	.7445	.0300	.7745	.6329	.0255	.6584
		Bayboro	.7445	.2500	.9945	.6329	.2125	.8454
		Grantsboro	.7445	.0500	.7945	.6329	.0425	.6754
		Mesic	.7445	.2000	.9445	.6329	.1700	.8029
		Minnesott Beach	.7445	.1800	.9245	.6329	.1530	.7859
		Oriental	.7445	.2000	.9445	.6329	.1700	.8029
		Stonewall	.7445	.1500	.8945	.6329	.1275	.7604
		Vandemere	.7445	.2000	.9445	.6329	.1700	.8029
1998	.8073	Pasquotank	.86	...	.86	.6943	...	.6943
		Elizabeth City:						
		In Pasquotank	.86	.62	1.48	.6943	.5005	1.1948
		In Camden	.75	.62	1.37	.6763	.5591	1.2353
1995	.6450	Pender	.668	...	.668	.4309	...	.4309
		Atkinson	.668	.450	1.118	.4309	.2903	.7211
		Burgaw	.668	.620	1.288	.4309	.3999	.8308
		St. Helena	.668	.100	.768	.6004	.0899	.6903
		Surf City:						
		In Pender	.668	.370	1.038	.4309	.2387	.6695
		In Onslow	.68	.37	1.05	.6611	.3597	1.0208
		Topsail Beach	.668	.310	.978	.4309	.2000	.6308
		Wallace:						
		In Pender	.668	.660	1.328	.4309	.4257	.8566
		In Duplin	.705	.660	1.365	.6422	.6012	1.2434
		Watha	.668	.050	.7180	.4309	.0323	.4631
2000	.9311	Perquimans	.61	...	.61	.5680	...	.5680
		Hertford	.61	.48	1.09	.5680	.4469	1.0149
		Winfall	.61	.35	.96	.5680	.3259	.8939
2001*	.9597	Person	.6767	.64306430
		Roxboro	.67	.65	1.32	.6430	.6238	1.2668

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1996	.7955	Pitt	\$.68	\$...	\$.68	\$.5409	\$...	\$.5409
		Ayden	.68	.55	1.23	.5409	.4375	.9785
		Bethel	.68	.59	1.27	.5409	.4693	1.0103
		Falkland	.68	.45	1.13	.5409	.3580	.8989
		Farmville	.68	.49	1.17	.5409	.3898	.9307
		Fountain	.68	.60	1.28	.5409	.4773	1.0182
		Greenville	.680	.615	1.295	.5409	.4892	1.0302
		Grifton:						
		In Pitt	.68	.57	1.25	.5409	.4534	.9944
		In Lenoir	.75	.57	1.32	.7470	.5677	1.3147
		Grimesland	.68	.45	1.13	.5409	.3580	.8989
		Simpson	.68	.45	1.13	.5409	.3580	.8989
		Winterville	.68	.45	1.13	.5409	.3580	.8989
2001	.8934	Polk	.5376	...	.5376	.4803	...	.4803
		Columbus	.5376	.3400	.8776	.4803	.3038	.7840
		Saluda:						
		In Polk	.5376	.5000	1.0376	.4803	.4467	.9270
		In Henderson	.50	.50	1.00	.4294	.4294	.8588
		Tryon	.5376	.6375	1.1751	.4803	.5695	1.0498
2001	.9108	Randolph	.48	...	.48	.4372	...	.4372
		Archdale:						
		In Randolph	.48	.23	.71	.4372	.2095	.6467
		In Guilford	.6742	.2300	.9042	.5609	.1913	.7522
		Asheboro	.48	.50	.98	.4372	.4554	.8926
		Franklinville	.48	.40	.88	.4372	.3643	.8015
		High Point:						
		In Randolph	.480	.622	1.102	.4372	.5665	1.0037
		In Davidson	.530	.622	1.152	.5215	.6120	1.1335
		In Forsyth	.692	.622	1.314	.6691	.6014	1.2705
		In Guilford	.6742	.6220	1.2962	.5609	.5174	1.0783
		Liberty	.48	.48	.96	.4372	.4372	.8744

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2001	.9108	Randolph (cont.)						
		Ramseur	\$.48	\$.46	\$.94	\$.4372	\$.4190	\$.8562
		Randleman	.48	.48	.96	.4372	.4372	.8744
		Seagrove	.48	.40	.88	.4372	.3643	.8015
		Staley	.480	.125	.605	.4372	.1139	.5510
		Thomasville:						
		In Randolph	.48	.55	1.03	.4372	.5009	.9381
		In Davidson	.53	.55	1.08	.5215	.5411	1.0626
		Trinity	.48	.05	.53	.4372	.0455	.4827
1997*	.7453	Richmond	.82	...	.82	.6111	...	.6111
		Dobbins Heights	.82	.50	1.32	.6111	.3727	.9838
		Ellerbe	.82	.50	1.32	.6111	.3727	.9838
		Hamlet	.82	.66	1.48	.6111	.4919	1.1030
		Hoffman	.82	.20	1.02	.6111	.1491	.7602
		Norman	.82	...	.82	.6111	...	.6111
		Rockingham	.82	.50	1.32	.6111	.3727	.9838
1996	.8988	Robeson	.91	...	.91	.8179	...	.8179
		Fairmont	.91	.69	1.60	.8179	.6202	1.4381
		Lumber Bridge	.91	.30	1.21	.8179	.2696	1.0875
		Lumberton	.91	.65	1.56	.8179	.5842	1.4021
		Marietta	.91	...	.91	.8179	...	.8179
		Maxton:						
		In Robeson	.91	.85	1.76	.8179	.7640	1.5819
		In Scotland	1.08	.85	1.93	.8584	.6756	1.5340
		McDonald	.91	.05	.96	.8179	.0449	.8628
		Orrum	.91	...	.91	.8179	...	.8179
		Parkton	.91	.47	1.38	.8179	.4224	1.2403
		Pembroke	.91	.67	1.58	.8179	.6022	1.4201
		Proctorville	.91	.20	1.11	.8179	.1798	.9977

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1996	.8988	Robeson (cont.)						
		Raynham	\$.91	\$.25	\$ 1.16	\$.8179	\$.2247	\$ 1.0426
		Red Springs						
		In Robeson	.91	.63	1.54	.8179	.5662	1.3842
		In Hoke	.74	.63	1.37	.6790	.5780	1.2570
		Rennert	.91	.10	1.01	.8179	.0899	.9078
		Rowland	.91	.73	1.64	.8179	.6561	1.4740
		Saint Pauls	.91	.55	1.46	.5870	.3548	.9417
1999*	.8522	Rockingham	.69	...	.69	.5880	...	.5880
		Eden	.69	.57	1.26	.5880	.4858	1.0738
		Madison	.69	.68	1.37	.5880	.5795	1.1675
		Mayodan	.69	.50	1.19	.5880	.4261	1.0141
		Reidsville	.69	.68	1.37	.5880	.5795	1.1675
		Stoneville	.69	.67	1.36	.5880	.5710	1.1590
		Wentworth	.69	...	.69	.5880	...	.5880
1999*	.9282	Rowan	.635	...	.635	.5894	...	.5894
		China Grove	.635	.400	1.035	.5894	.3713	.9607
		Cleveland	.635	.190	.825	.5894	.1764	.7658
		East Spencer	.635	.630	1.265	.5894	.5848	1.1742
		Faith	.635	.410	1.045	.5894	.3806	.9700
		Granite Quarry	.635	.350	.985	.5894	.3249	.9143
		Kannapolis:						
		In Rowan	.635	.530	1.165	.5894	.4919	1.0814
		In Cabarrus	.56	.53	1.09	.5265	.4983	1.0248
		Landis	.635	.280	.915	.5894	.2599	.8493
		Rockwell	.635	.270	.9050	.5894	.2506	.8400
		Salisbury	.635	.600	1.235	.5894	.5569	1.1463
		Spencer	.635	.580	1.215	.5894	.5384	1.1278

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2002*	.9690	Rutherford	\$.62	\$...	\$.62	\$.6008	\$...	\$.6008
		Bostic	.62	.25	.87	.6008	.2423	.8430
		Chimney Rock	.620	.125	.745	.6008	.1211	.7219
		Ellenboro	.62	.25	.87	.6008	.2423	.8430
		Forest City	.62	.24	.86	.6008	.2326	.8333
		Lake Lure	.62	.27	.89	.6008	.2616	.8624
		Ruth	.62	.26	.88	.6008	.2519	.8527
		Rutherfordton	.62	.49	1.11	.6008	.4748	1.0756
		Spindale	.62	.45	1.07	.6008	.4361	1.0368
1995	.7200	Sampson	.75	...	.75	.5400	...	.5400
		Autryville	.75	.45	1.20	.5400	.3240	.8640
		Clinton	.75	.43	1.18	.5400	.3096	.8496
		Faison:						
		In Sampson	.75	.53	1.28	.5400	.3816	.9216
		In Duplin	.705	.530	1.235	.6422	.4828	1.1250
		Garland	.75	.67	1.42	.5400	.4824	1.0224
		Harrells:						
		In Sampson	.75	.13	.88	.5400	.0936	.6336
		In Duplin	.705	.130	.835	.6422	.1184	.7606
		Newton Grove	.75	.36	1.11	.5400	.2592	.7992
		Roseboro	.75	.70	1.45	.5400	.5040	1.0440
		Salemburg	.75	.37	1.12	.5400	.2664	.8064
		Turkey	.75	.25	1.00	.5400	.1800	.7200
1995	.7948	Scotland	1.08	...	1.08	.8584	...	.8584
		East Laurinburg	1.08	...	1.08	.8584	...	.8584
		Gibson	1.08	.70	1.78	.8584	.5564	1.4147
		Laurinburg	1.08	.45	1.53	.8584	.3577	1.2160
		Maxton:						
		In Scotland	1.08	.85	1.93	.8584	.6756	1.5340
		In Robeson	.91	.85	1.76	.8179	.7640	1.5819
		Wagram	1.08	.70	1.78	.8584	.5564	1.4147

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2001*	.9542	Stanly	\$.6675	\$...	\$.6675	\$.6369	\$...	\$.6369
		Albemarle	.6675	.5400	1.2075	.6369	.5153	1.1522
		Badin	.6675	.2530	.9205	.6369	.2414	.8783
		Locust:						
		In Stanly	.6675	.4400	1.1075	.6369	.4198	1.0568
		In Cabarrus	.56	.44	1.00	.5265	.4137	.9402
		New London	.6675	.1600	.8275	.6369	.1527	.7896
		Norwood	.6675	.4000	1.0675	.6369	.3817	1.0186
		Oakboro	.6675	.4400	1.1075	.6369	.4198	1.0568
		Red Cross	.6675	.1008	.7683	.6369	.0962	.7331
		Richfield	.6675	.1500	.8175	.6369	.1431	.7801
		Stanfield:						
		In Stanly	.6675	.3800	1.0475	.6369	.3626	.9995
		In Cabarrus	.56	.38	.94	.5265	.3573	.8838
2001*	.9250	Stokes	.62	...	.62	.5735	...	.5735
		Danbury	.62	.25	.87	.5735	.2313	.8048
		King:						
		In Stokes	.6200	.3599	.9799	.5735	.3329	.9064
		In Forsyth	.6920	.3599	1.0519	.6691	.3480	1.0171
		Tobaccoville						
		In Stokes	.62	.05	.67	.5735	.0463	.6198
		In Forsyth	.692	.050	.742	.6691	.0483	.7174
		Walnut Cove	.62	.42	1.04	.5735	.3885	.9620
1999*	.9000	Surry	.64	...	.64	.5760	...	.5760
		Dobson	.64	.38	1.02	.5760	.3420	.9180
		Elkin:						
		In Surry	.640	.475	1.115	.5760	.4275	1.0035
		In Wilkes	.655	.475	1.130	.5530	.4010	.9539
		Mount Airy	.64	.56	1.20	.5760	.5040	1.0800
		Pilot Mountain	.64	.48	1.12	.5760	.4320	1.0080

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1997	.6657	Swain	\$.55	\$...	\$.55	\$.3661	\$...	\$.3661
		Bryson City	.55	.50	1.05	.3661	.3329	.6990
2002	.9966	Transylvania	.4646	.45844584
		Brevard	.460	.495	.955	.4584	.4933	.9518
		Rosman	.46	.46	.92	.4584	.4584	.9169
1997	.7825	Tyrrell	1.00	...	1.00	.7825	...	.7825
		Columbia	1.00	.60	1.60	.7825	.4695	1.2520
2000*	.9425	Union	.4705	...	.4705	.4434	...	.4434
		Fairview	.4705	.0200	.4905	.4434	.0189	.4623
		Hemby Bridge	.4705	.0500	.5205	.4434	.0471	.4906
		Indian Trail	.4705	.0800	.5505	.4434	.0754	.5188
		Lake Park	.4705	.1800	.6505	.4434	.1697	.6131
		Marshville	.4705	.3800	.8505	.4434	.3582	.8016
		Marvin	.4705	.0517	.5222	.4434	.0487	.4922
		Mineral Springs	.4705	.0300	.5005	.4434	.0283	.4717
		Monroe	.4705	.5000	.9705	.4434	.4713	.9147
		Stallings	.4705	.1400	.6105	.4434	.1320	.5754
		Unionville	.4705	.0200	.4905	.4434	.0189	.4623
		Waxhaw	.4705	.3700	.8405	.4434	.3487	.7922
		Weddington						
		In Union	.4705	.0500	.5205	.4434	.0471	.4906
		In Mecklenburg	.8397	.0500	.8897	.7357	.0438	.7795
		Wesley Chapel	.4705	.0200	.4905	.4434	.0189	.4623
		Wingate	.4705	.4000	.8705	.4434	.3770	.8204
2000	.8402	Vance	.88	...	.88	.7394	...	.7394
		Henderson	.88	.61	1.49	.7394	.5125	1.2519
		Kittrell	.88	.10	.98	.7394	.0840	.8234
		Middleburg	.88	.25	1.13	.7394	.2101	.9494

YEAR OF LATEST REVALUATION	SALES ASSESS RATIO ¹ 2002	COUNTIES AND MUNICIPALITIES	COUNTY RATES	MUNICIPAL RATES	RATE FOR COUNTY & MUNICIPALITY	EFFECTIVE COUNTY RATES	EFFECTIVE MUNICIPAL RATES	EFFECTIVE RATE FOR COUNTY & MUNICIPALITY
2000	.9282	Wake	\$.564	\$...	\$.564	\$.5235	\$...	\$.5235
		Apex	.564	.400	.964	.5235	.3713	.8948
		Cary:						
		In Wake	.564	.420	.984	.5235	.3898	.9133
		In Chatham	.6464	.4200	1.0664	.6102	.3965	1.0067
		Durham:						
		In Wake	.564	.545	1.109	.5235	.5059	1.0294
		In Durham	.753	.545	1.298	.7325	.5302	1.2627
		In Orange	.830	.545	1.375	.7483	.4914	1.2397
		Fuquay-Varina	.564	.520	1.084	.5235	.4827	1.0062
		Garner	.564	.560	1.124	.5235	.5198	1.0433
		Holly Springs	.564	.530	1.094	.5235	.4919	1.0155
		Knightdale	.564	.460	1.024	.5235	.4270	.9505
		Morrisville:						
		In Wake	.564	.470	1.034	.5235	.4363	.9598
		In Durham	.753	.470	1.223	.7325	.4572	1.1897
		Raleigh:						
		In Wake	.564	.385	.949	.5235	.3574	.8809
		In Durham	.753	.385	1.138	.7325	.3745	1.1070
		Rolesville	.564	.485	1.049	.5235	.4502	.9737
		Wake Forest						
		In Wake	.564	.520	1.084	.5235	.4827	1.0062
		In Franklin	.9995	.5200	1.5195	.7410	.3855	1.1266
		Wendell	.564	.540	1.104	.5235	.5012	1.0247
		Zebulon						
		In Wake	.564	.480	1.044	.5235	.4455	.9690
		In Johnston	.85	.48	1.33	.6566	.3708	1.0274
2001	.8660	Warren	.82	...	.82	.7101	...	.7101
		Macon	.82	.30	1.12	.7101	.2598	.9699
		Norlina	.82	.60	1.42	.7101	.5196	1.2297
		Warrenton	.82	.53	1.35	.7101	.4590	1.1691

YEAR OF LATEST REVALUATION	SALES ASSESS RATIO ¹ 2002	COUNTIES AND MUNICIPALITIES	COUNTY RATES	MUNICIPAL RATES	RATE FOR COUNTY & MUNICIPALITY	EFFECTIVE COUNTY RATES	EFFECTIVE MUNICIPAL RATES	EFFECTIVE RATE FOR COUNTY & MUNICIPALITY
1997	.7600	Washington	\$ 1.015	\$...	\$ 1.015	\$.7714	\$...	\$.7714
		Creswell	1.015	.500	1.515	.7714	.3800	1.1514
		Plymouth	1.015	.550	1.565	.7714	.4180	1.1894
		Roper	1.015	.620	1.635	.7714	.4712	1.2426
2002*	.9689	Watauga	.37	...	.37	.3585	...	.3585
		Beech Mountain:						
		In Watauga	.370	.625	.995	.3585	.6056	.9641
		In Avery	.530	.625	1.155	.5300	.6250	1.1550
		Blowing Rock:						
		In Watauga	.370	.305	.675	.3585	.2955	.6540
		In Caldwell	.5561	.3050	.8611	.4992	.2738	.7730
		Boone	.37	.39	.76	.3585	.3779	.7364
		Seven Devils:						
		In Watauga	.37	.58	.95	.3585	.5620	.9205
		In Avery	.53	.58	1.11	.5300	.5800	1.1100
1995	.7450	Wayne	.70	...	.70	.5215	...	.5215
		Eureka	.70	.57	1.27	.5215	.4247	.9462
		Fremont	.70	.55	1.25	.5215	.4098	.9313
		Goldsboro	.70	.62	1.32	.5215	.4619	.9834
		Mount Olive:						
		In Wayne	.70	.69	1.39	.5215	.5141	1.0356
		In Duplin	.705	.690	1.395	.6422	.6285	1.2707
		Pikeville	.70	.60	1.30	.5215	.4470	.9685
		Seven Springs	.70	.50	1.20	.5215	.3725	.8940
		Walnut Creek	.70	.40	1.10	.5215	.2980	.8195
1998*	.8442	Wilkes	.655	...	.655	.5530	...	.5530
		Elkin:						
		In Wilkes	.655	.475	1.130	.5530	.4010	.9539
		In Surry	.640	.475	1.115	.5760	.4275	1.0035
		North Wilkesboro	.655	.460	1.115	.5530	.3883	.9413
		Ronda	.655	.400	1.055	.5530	.3377	.8906
		Wilkesboro	.655	.340	.995	.5530	.2870	.8400

YEAR OF LATEST REVALUATION	SALES ASSESS RATIO ¹ 2002	COUNTIES AND MUNICIPALITIES	COUNTY RATES	MUNICIPAL RATES	RATE FOR COUNTY & MUNICIPALITY	EFFECTIVE COUNTY RATES	EFFECTIVE MUNICIPAL RATES	EFFECTIVE RATE FOR COUNTY & MUNICIPALITY
2000	.9638	Wilson	\$.72	\$...	\$.72	\$.6939	\$...	\$.6939
		Black Creek	.72	.55	1.27	.6939	.5301	1.2240
		Elm City	.72	.63	1.35	.6939	.6072	1.3011
		Kenly:						
		In Wilson	.72	.68	1.40	.6939	.6554	1.3493
		In Johnston	.85	.68	1.53	.6566	.5253	1.1819
		Lucama	.72	.45	1.17	.6939	.4337	1.1276
		Saratoga	.72	.58	1.30	.6939	.5590	1.2529
		Sharpsburg:						
		In Wilson	.72	.45	1.17	.6939	.4337	1.1276
		In Edgecombe	.91	.45	1.36	.7926	.3920	1.1846
		In Nash	.66	.45	1.11	.6061	.4133	1.0194
		Sims	.72	.46	1.18	.6939	.4433	1.1373
		Stantonsburg	.72	.43	1.15	.6939	.4144	1.1084
		Wilson	.72	.47	1.19	.6939	.4530	1.1469
1999*	.8606	Yadkin	.64	...	.64	.5508	...	.5508
		Boonville	.64	.48	1.12	.5508	.4131	.9639
		East Bend	.64	.48	1.12	.5508	.4131	.9639
		Jonesville	.64	.51	1.15	.5508	.4389	.9897
		Yadkinville	.64	.34	.98	.5508	.2926	.8434
2000	.8963	Yancey	.50	...	.50	.4482	...	.4482
		Burnsville	.50	.50	1.00	.4482	.4482	.8963

¹ Sales assessment ratio furnished by Property Tax Division, North Carolina Department of Revenue.

* All counties must revalue real property at least every 8 years, but may elect to revalue more frequently. These counties have adopted a more frequent revaluation schedule.

North Carolina Department of Revenue
Tax Research Division
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