

2003-2004 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 2003	COUNTIES AND MUNICIPALITIES	COUNTY RATES	MUNICIPAL RATES	RATE FOR COUNTY & MUNICIPALITY	EFFECTIVE COUNTY RATES	EFFECTIVE MUNICIPAL RATES	EFFECTIVE RATE FOR COUNTY & MUNICIPALITY
2001	.9864	Alamance	\$.52	\$...	\$.52	\$.5129	\$...	\$.5129
		Alamance	.52	.24	.76	.5129	.2367	.7497
		Burlington:						
		In Alamance	.52	.50	1.02	.5129	.4932	1.0061
		In Guilford	.7135	.5000	1.2135	.5751	.4030	.9781
		Elon	.52	.37	.89	.5129	.3650	.8779
		Gibsonville:						
		In Alamance	.52	.515	1.035	.5129	.5080	1.0209
		In Guilford	.7135	.5150	1.2285	.5751	.4151	.9902
		Graham	.52	.48	1.00	.5129	.4735	.9864
		Greenlevel	.500	.250	.75	.4581	.2290	.6871
		Haw River	.52	.45	.97	.5129	.4439	.9568
		Mebane:						
		In Alamance	.52	.47	.99	.5129	.4636	.9765
		In Orange	.845	.470	1.315	.7451	.4144	1.1596
		Ossipee	.52	.05	.57	.5129	.0493	.5622
		Sweptsonville	.52	...	.52	.5129	...	.5129
2002*	.9390	Alexander	.465	...	.465	.4366	...	.4366
		Taylorsville	.465	.370	.835	.4366	.3474	.7841
1999	.7377	Alleghany	.55	...	.55	.4057	...	.4057
		Sparta	.55	.20	.75	.4057	.1475	.5533
2002	.8405	Anson	.776	...	.776	.6522	...	.6522
		Ansonville	.776	.250	1.026	.6522	.2101	.8624
		Lilesville	.776	.480	1.256	.6522	.4034	1.0557
		McFarlan	.776	.240	1.016	.6522	.2017	.8539
		Morven	.776	.420	1.196	.6522	.3530	1.0052
		Peachland	.776	.300	1.076	.6522	.2522	.9044
		Polkton	.776	.250	1.026	.6522	.2101	.8624
		Wadesboro	.776	.530	1.306	.6522	.4455	1.0977

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1998	.6800	Ashe	\$.58	\$...	\$.58	\$.3944	\$...	\$.3944
		Jefferson	.58	.35	.93	.3944	.2380	.6324
		Lansing	.58	.46	1.04	.3944	.3128	.7072
		West Jefferson	.58	.52	1.10	.3944	.3536	.7480
2002*	.8235	Avery	.53	...	.53	.4365	...	.4365
		Banner Elk	.53	.51	1.04	.4365	.4200	.8564
		Beech Mountain:						
		In Avery	.530	.625	1.155	.4365	.5147	.9511
		In Watauga	.350	.625	.975	.3057	.5458	.8515
		Crossnore	.53	.24	.77	.4365	.1976	.6341
		Elk Park	.53	.32	.85	.4365	.2635	.7000
		Grandfather Village	.53	...	.53	.4365	...	.4365
		Newland	.53	.33	.86	.4365	.2718	.7082
		Seven Devils:						
		In Avery	.53	.58	1.11	.4365	.4776	.9141
		In Watauga	.35	.58	.93	.3057	.5065	.8122
		Sugar Mountain	.53	.52	1.05	.4365	.4282	.8647
2002	.9436	Beaufort	.60	...	.60	.5662	...	.5662
		Aurora	.60	.45	1.05	.5662	.4246	.9908
		Bath	.60	.25	.85	.5662	.2359	.8021
		Belhaven	.60	.52	1.12	.5662	.4907	1.0568
		Chocowinity	.60	.35	.95	.5662	.3303	.8964
		Pantego	.60	.16	.76	.5662	.1510	.7171
		Washington	.60	.55	1.15	.5662	.5190	1.0851
		Washington Park	.60	.24	.84	.5662	.2265	.7926
1996	.7500	Bertie	.89	...	.89	.6675	...	.6675
		Askeville	.89	.15	1.04	.6675	.1125	.7800
		Aulander	.89	.81	1.70	.6675	.6075	1.2750
		Colerain	.89	.47	1.36	.6675	.3525	1.0200
		Kelford	.89	.36	1.25	.6675	.2700	.9375
		Lewiston-Woodville	.89	.35	1.24	.6675	.2625	.9300
		Powellsville	.89	.30	1.19	.6675	.2250	.8925
		Roxobel	.89	.36	1.25	.6675	.2700	.9375
		Windsor	.89	.20	1.09	.6675	.1500	.8175

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1999	.7476	Bladen	\$.8425	\$...	\$.8425	\$.6299	\$...	\$.6299
		Bladenboro	.8425	.5900	1.4325	.6299	.4411	1.0709
		Clarkton	.8425	.5700	1.4125	.6299	.4261	1.0560
		Dublin	.8425	.4900	1.3325	.6299	.3663	.9962
		East Arcadia	.8425	.4800	1.3225	.6299	.3588	.9887
		Elizabethtown	.8425	.6850	1.5275	.6299	.5121	1.1420
		Tar Heel	.8425	.3000	1.1425	.6299	.2243	.8541
		White Lake	.8425	.4700	1.3125	.6299	.3514	.9812
1999*	1.0000	Brunswick	.52	...	.52	.5200	...	.5200
		Bald Head Island	.520	.465	.985	.5200	.4650	.9850
		Belville	.52	.15	.67	.5200	.1500	.6700
		Boiling Spring Lakes	.52	.25	.77	.5200	.2500	.7700
		Bolivia	.52	.06	.58	.5200	.0600	.5800
		Calabash	.52	.10	.62	.5200	.1000	.6200
		Carolina Shores	.52	.08	.60	.5200	.0800	.6000
		Caswell Beach	.52	.21	.73	.5200	.2100	.7300
		Holden Beach	.52	.18	.70	.5200	.1800	.7000
		Leland	.52	.18	.70	.5200	.1800	.7000
		Navassa	.52	.25	.77	.5200	.2500	.7700
		Northwest	.52	.20	.72	.5200	.2000	.7200
		Oak Island	.520	.365	.885	.5200	.3650	.8850
		Ocean Isle Beach	.52	.16	.68	.5200	.1600	.6800
		Sandy Creek	.52	.35	.87	.5200	.3500	.8700
		Shallotte	.52	.29	.81	.5200	.2900	.8100
		Southport	.52	.33	.85	.5200	.3300	.8500
		St. James	.52	.07	.59	.5200	.0700	.5900
		Sunset Beach	.52	.12	.64	.5200	.1200	.6400
		Varnamtown	.52	.05	.57	.5200	.0500	.5700
2002*	.9103	Buncombe	.59	...	.59	.5371	...	.5371
		Asheville	.59	.53	1.12	.5371	.4825	1.0195
		Biltmore Forest	.59	.36	.95	.5371	.3277	.8648
		Black Mountain	.590	.385	.975	.5371	.3505	.8875
		Montreat	.59	.35	.94	.5371	.3186	.8557
		Weaverville	.59	.43	1.02	.5371	.3914	.9285
		Woodfin	.590	.285	.875	.5371	.2594	.7965

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2001*	.8793	Burke	\$.59	\$...	\$.59	\$.5188	\$...	\$.5188
		Connelly Springs	.59	.05	.64	.5188	.0440	.5628
		Drexel	.59	.38	.97	.5188	.3341	.8529
		Glen Alpine	.59	.27	.86	.5188	.2374	.7562
		Hickory:						
		In Burke	.59	.50	1.09	.5188	.4397	.9584
		In Caldwell	.5839	.5000	1.0839	.5174	.4431	.9604
		In Catawba	.48	.50	.98	.4783	.4983	.9766
		Hildebran	.59	.15	.74	.5188	.1319	.6507
		Long View:						
		In Burke	.59	.40	.99	.5188	.3517	.8705
		In Catawba	.48	.40	.88	.4783	.3986	.8769
		Morganton	.59	.46	1.05	.5188	.4045	.9233
		Rhodhiss:						
		In Burke	.59	.55	1.14	.5188	.4836	1.0024
		In Caldwell	.5839	.5500	1.1339	.5174	.4874	1.0047
		Rutherford College	.59	.10	.69	.5188	.0879	.6067
		Valdese	.59	.40	.99	.5188	.3517	.8705
1999*	.8945	Cabarrus	.56	...	.56	.5009	...	.5009
		Concord	.56	.45	1.01	.5009	.4025	.9034
		Harrisburg	.560	.135	.695	.5009	.1208	.6217
		Kannapolis:						
		In Cabarrus	.56	.53	1.09	.5009	.4741	.9750
		In Rowan	.63	.53	1.16	.6300	.5300	1.1600
		Locust:						
		In Cabarrus	.56	.44	1.00	.5009	.3936	.8945
		In Stanly	.6675	.4400	1.1075	.5924	.3905	.9829
		Midland	.56	.15	.71	.5009	.1342	.6351
		Mount Pleasant	.560	.420	0.980	.5009	.3757	.8766
		Stanfield:						
		In Cabarrus	.56	.38	.94	.5009	.3399	.8408
		In Stanly	.6675	.3800	1.048	.5924	.3373	.9297

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2001*	.8861	Caldwell	\$.5839	\$...	\$.5839	\$.5174	\$...	\$.5174
		Blowing Rock:						
		In Caldwell	.5839	.2950	.8789	.5174	.2614	.7788
		In Watauga	.350	.295	.645	.3057	.2576	.5633
		Cajah Mountain	.5839	...	.5839	.5174	...	.5174
		Cedar Rock	.5839	.1000	.6839	.5174	.0886	.6060
		Gamewell	.5839	...	.5839	.5174	...	.5174
		Granite Falls	.5839	.4400	1.0239	.5174	.3899	.9073
		Hickory:						
		In Caldwell	.5839	.5000	1.0839	.5174	.4431	.9604
		In Burke	.59	.50	1.09	.5188	.4397	.9584
		In Catawba	.48	.50	.98	.4783	.4983	.9766
		Hudson	.5839	.3300	0.9139	.5174	.2924	.8098
		Lenoir	.5839	.5000	1.0839	.5174	.4431	.9604
		Rhodhiss:						
		In Caldwell	.5839	.5500	1.1339	.5174	.4874	1.0047
		In Burke	.59	.55	1.14	.5188	.4836	1.0024
		Sawmills	.5839	.1000	.6839	.5174	.0886	.6060
2001	.8481	Camden	.75	...	.75	.6361	...	.6361
		Elizabeth City:						
		In Camden	.75	.62	1.37	.6361	.5258	1.1619
		In Pasquotank	.86	.62	1.48	.6655	.4798	1.1452
2001*	.9245	Carteret	.42	...	.42	.3883	...	.3883
		Atlantic Beach	.42	.23	.65	.3883	.2126	.6009
		Beaufort	.420	.360	.780	.3883	.3328	.7211
		Bogue	.42	.05	.47	.3883	.0462	.4345
		Cape Carteret	.42	.23	.65	.3883	.2126	.6009
		Cedar Point	.42	.05	.47	.3883	.0462	.4345
		Emerald Isle	.420	.175	0.595	.3883	.1618	.5501
		Indian Beach	.42	.16	0.58	.3883	.1479	.5362
		Morehead City	.42	.38	.80	.3883	.3513	.7396
		Newport	.42	.43	.85	.3883	.3975	.7858
		Peletier	.42	.05	.47	.3883	.0462	.4345
		Pine Knoll Shores	.42	.18	0.60	.3883	.1664	.5547

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2000*	.8712	Caswell	\$.6611	\$...	\$.6611	\$.5760	\$...	\$.5760
		Milton	.6611	.2300	.8911	.5760	.2004	.7763
		Yanceyville	.6611	.3000	.9611	.5760	.2614	.8373
2003*	.9965	Catawba	.48	...	.48	.4783	...	.4783
		Brookford	.48	.52	1.00	.4783	.5182	.9965
		Catawba	.48	.48	.96	.4783	.4783	.9566
		Claremont	.48	.45	.93	.4783	.4484	.9267
		Conover	.48	.36	.84	.4783	.3587	.8371
		Hickory:						
		In Catawba	.48	.50	.98	.4783	.4983	.9766
		In Burke	.59	.50	1.09	.5188	.4397	.9584
		In Caldwell	.5839	.5000	1.0839	.5174	.4431	.9604
		Long View:						
		In Catawba	.48	.40	.88	.4783	.3986	.8769
		In Burke	.59	.40	.99	.5188	.3517	.8705
		Maiden	.48	.38	.86	.4783	.3787	.8570
		Newton	.48	.44	.92	.4783	.4385	.9168
2001*	.9402	Chatham	.6464	...	.6464	.6077	...	.6077
		Cary:						
		In Chatham	.6464	.4200	1.0664	.6077	.3949	1.0026
		In Wake	.604	.420	1.024	.5545	.3856	.9400
		Goldston	.6464	.1200	0.7664	.6077	.1128	.7206
		Pittsboro	.6464	.4300	1.0764	.6077	.4043	1.0120
		Siler City	.6464	.4100	1.0564	.6077	.3855	.9932
1996	.6034	Cherokee	.57	...	.57	.3439	...	.3439
		Andrews	.57	.57	1.14	.3439	.3439	.6879
		Murphy	.57	.51	1.08	.3439	.3077	.6517
1998	.8289	Chowan	.69	...	.69	.5719	...	.5719
		Edenton	.69	.42	1.11	.5719	.3481	.9201
2002	.9356	Clay	.4040	.37423742
		Hayesville	.40	.33	.73	.3742	.3087	.6830

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2000*	.8545	Cleveland	\$.62	\$...	\$.62	\$.5298	\$...	\$.5298
		Belwood	.6262	.52985298
		Boiling Springs	.62	.33	0.95	.5298	.2820	.8118
		Casar	.62	.05	.67	.5298	.0427	.5725
		Earl	.62	.18	0.8	.5298	.1538	.6836
		Fallston	.62	.05	.67	.5298	.0427	.5725
		Grover	.62	.29	0.91	.5298	.2478	.7776
		Kings Mountain:						
		In Cleveland	.62	.36	0.98	.5298	.3076	.8374
		In Gaston	.893	.360	1.253	.8930	.3600	1.2530
		Kingstown	.62	.35	0.97	.5298	.2991	.8289
		Lattimore	.62	.20	0.82	.5298	.1709	.7007
		Lawndale	.62	.23	0.85	.5298	.1965	.7263
		Mooreboro	.62	...	.62	.5298	...	.5298
		Patterson Springs	.62	...	.62	.5298	...	.5298
		Polkville	.62	.05	.67	.5298	.0427	.5725
		Shelby	.62	.42	1.04	.5298	.3589	.8887
		Waco	.62	.10	.72	.5298	.0855	.6152
1997	.7787	Columbus	.78	...	.78	.6074	...	.6074
		Boardman	.78	.05	.83	.6074	.0389	.6463
		Bolton	.78	.55	1.33	.6074	.4283	1.0357
		Brunswick	.78	.55	1.33	.6074	.4283	1.0357
		Cerro Gordo	.78	.20	0.98	.6074	.1557	.7631
		Chadbourn	.78	.68	1.46	.6074	.5295	1.1369
		Fair Bluff	.78	.64	1.42	.6074	.4984	1.1058
		Lake Waccamaw	.78	.27	1.05	.6074	.2102	.8176
		Sandyfield	.78	.35	1.13	.6074	.2725	.8799
		Tabor City	.78	.70	1.48	.6074	.5451	1.1525
		Whiteville	.78	.49	1.27	.6074	.3816	.9889

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2002	.9746	Craven	\$.56	\$...	\$.56	\$.5458	\$...	\$.5458
		Bridgeton	.56	.47	1.03	.5458	.4581	1.0038
		Cove City	.5600	.1500	.7100	.5458	.1462	.6920
		Dover	.5600	.3000	.8600	.5458	.2924	.8382
		Havelock	.56	.42	.98	.5458	.4093	.9551
		New Bern	.56	.47	1.03	.5458	.4581	1.0038
		River Bend	.5600	.1900	.7500	.5458	.1852	.7310
		Trent Woods	.56	.13	.69	.5458	.1267	.6725
		Vanceboro	.5600	.4800	1.0400	.5458	.4678	1.0136
2003*	1.0000	Cumberland	.88	...	.88	.8800	...	.8800
		Falcon	.88	.15	1.03	.8800	.1500	1.0300
		Fayetteville	.88	.53	1.41	.8800	.5300	1.4100
		Godwin	.88	.17	1.05	.8800	.1700	1.0500
		Hope Mills	.88	.41	1.29	.8800	.4100	1.2900
		Linden	.88	.15	1.03	.8800	.1500	1.0300
		Spring Lake	.88	.66	1.54	.8800	.6600	1.5400
		Stedman	.88	.37	1.25	.8800	.3700	1.2500
		Wade	.880	.235	1.115	.8800	.2350	1.1150
1997	.6630	Currituck	.62	...	.62	.4111	...	.4111
1998*	.5166	Dare	.54	...	.54	.2790	...	.2790
		Duck	.54	.20	.74	.2790	.1033	.3823
		Kill Devil Hills	.540	.425	.965	.2790	.2196	.4985
		Kitty Hawk	.54	.38	.92	.2790	.1963	.4753
		Manteo	.54	.37	.91	.2790	.1911	.4701
		Nags Head	.540	.378	.918	.2790	.1953	.4742
		Southern Shores	.54	.18	.72	.2790	.0930	.3720

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2001*	.9924	Davidson	\$.53	\$...	\$.53	\$.5260	\$...	\$.5260
		Denton	.53	.55	1.08	.5260	.5458	1.0718
		High Point:						
		In Davidson	.530	.622	1.152	.5260	.6173	1.1432
		In Forsyth	.692	.622	1.314	.6636	.5964	1.2600
		In Guilford	.7135	.6220	1.3355	.5751	.5013	1.0764
		In Randolph	.500	.622	1.122	.4501	.5599	1.0099
		Lexington	.530	.515	1.045	.5260	.5111	1.0371
		Thomasville:						
		In Davidson	.53	.55	1.08	.5260	.5458	1.0718
		In Randolph	.50	.55	1.05	.4501	.4951	.9451
2001*	.9392	Davie	.59	...	.59	.5541	...	.5541
		Bermuda Run	.59	.15	.74	.5541	.1409	.6950
		Cooleemee	.59	.38	.97	.5541	.3569	.9110
		Mocksville	.59	.32	.91	.5541	.3005	.8547
2001	.9161	Duplin	.745	...	.745	.6825	...	.6825
		Beulaville	.745	.490	1.235	.6825	.4489	1.1314
		Calypso	.745	.470	1.215	.6825	.4306	1.1131
		Faison:						
		In Duplin	.745	.530	1.275	.6825	.4855	1.1680
		In Sampson	.675	.530	1.205	.6750	.5300	1.2050
		Greenevers	.745	.250	.995	.7349	.2466	.9815
		Harrells:						
		In Duplin	.745	.130	.875	.6825	.1191	.8016
		In Sampson	.675	.130	.805	.6750	.1300	.8050
		Kenansville	.745	.470	1.215	.6825	.4306	1.1131
		Magnolia	.745	.600	1.345	.6825	.5497	1.2322
		Mount Olive:						
		In Duplin	.745	.590	1.335	.6825	.5405	1.2230
		In Wayne	.66	.59	1.25	.6591	.5892	1.2484
		Rose Hill	.745	.665	1.410	.6825	.6092	1.2917
		Teachey	.745	.450	1.195	.6825	.4122	1.0947
		Wallace:						
		In Duplin	.745	.660	1.405	.6825	.6046	1.2871
		In Pender	.59	.66	1.25	.5900	.6600	1.2500
		Warsaw	.745	.565	1.310	.6825	.5176	1.2001

YEAR OF LATEST REVALUATION	SALES ASSESS RATIO ¹ 2003	COUNTIES AND MUNICIPALITIES	COUNTY RATES	MUNICIPAL RATES	RATE FOR COUNTY & MUNICIPALITY	EFFECTIVE COUNTY RATES	EFFECTIVE MUNICIPAL RATES	EFFECTIVE RATE FOR COUNTY & MUNICIPALITY
2001*	.9444	Durham	\$.763	\$...	\$.763	\$.7206	\$...	\$.7206
		Chapel Hill:						
		In Durham	.763	.553	1.316	.7206	.5223	1.2428
		In Orange	.845	.553	1.398	.7451	.4876	1.2328
		Durham:						
		In Durham	.763	.545	1.308	.7206	.5147	1.2353
		In Orange	.845	.545	1.390	.7451	.4806	1.2257
		In Wake	.604	.545	1.149	.5545	.5003	1.0548
		Morrisville:						
		In Durham	.763	.470	1.233	.7206	.4439	1.1644
		In Wake	.6040	.3850	0.9890	.5545	.3534	.9079
		Raleigh:						
		In Durham	.763	.385	1.148	.7206	.3636	1.0842
		In Wake	.604	.385	0.9890	.5545	.3534	.9079
2001	.8505	Edgecombe	.91	...	.91	.7740	...	.7740
		Conetoe	.91	.20	1.11	.7740	.1701	.9441
		Leggett	.91	.25	1.16	.7740	.2126	.9866
		Macclesfield	.91	.45	1.36	.7740	.3827	1.1567
		Pinetops	.91	.36	1.27	.7740	.3062	1.0801
		Princeville	.91	.78	1.69	.7740	.6634	1.4373
		Rocky Mount:						
		In Edgecombe	.91	.50	1.41	.7740	.4253	1.1992
		In Nash	.66	.50	1.16	.6011	.4554	1.0564
		Sharpsburg:						
		In Edgecombe	.91	.45	1.36	.7740	.3827	1.1567
		In Nash	.66	.45	1.11	.6011	.4098	1.0109
		In Wilson	.72	.45	1.17	.6911	.4319	1.1230
		Speed	.91	.25	1.16	.7740	.2126	.9866
		Tarboro	.91	.42	1.33	.7740	.3572	1.1312
		Whitakers:						
		In Edgecombe	.91	.69	1.6	.7740	.5868	1.3608
		In Nash	.66	.69	1.35	.6011	.6284	1.2294

YEAR OF LATEST REVALUATION	SALES ASSESS RATIO ¹ 2003	COUNTIES AND MUNICIPALITIES	COUNTY RATES	MUNICIPAL RATES	RATE FOR COUNTY & MUNICIPALITY	EFFECTIVE COUNTY RATES	EFFECTIVE MUNICIPAL RATES	EFFECTIVE RATE FOR COUNTY & MUNICIPALITY
2001*	.9589	Forsyth	\$.692	\$...	\$.692	\$.6636	\$...	\$.6636
		Bethania	.692	.250	0.942	.6636	.2397	.9033
		Clemmons	.692	.090	.782	.6636	.0863	.7499
		High Point:						
		In Forsyth	.692	.622	1.314	.6636	.5964	1.2600
		In Davidson	.530	.622	1.152	.5260	.6173	1.1432
		In Guilford	.7135	.6220	1.3355	.5751	.5013	1.0764
		In Randolph	.500	.622	1.122	.4501	.5599	1.0099
		Kernersville:						
		In Forsyth	.692	.495	1.187	.6636	.4747	1.1382
		In Guilford	.7135	.4950	1.2085	.5751	.3990	.9741
		King:						
		In Forsyth	.6920	.3599	1.0519	.6636	.3451	1.0087
		In Stokes	.6200	.3599	.9799	.5767	.3348	.9115
		Lewisville	.692	.195	.887	.6636	.1870	.8505
		Rural Hall	.692	.220	.912	.6636	.2110	.8745
		Tobaccoville						
		In Forsyth	.692	.050	.742	.6636	.0479	.7115
		In Stokes	.62	.05	.67	.5767	.0465	.6232
		Walkertown	.692	.20	.892	.6636	.1918	.8553
		Winston-Salem	.692	.495	1.187	.6636	.4747	1.1382
1998*	.6654	Franklin	.9995	...	.9995	.6651	...	.6651
		Bunn	.9995	.7600	1.7595	.6651	.5057	1.1708
		Centerville	.9995	...	0.9995	.6651	...	.6651
		Franklinton	.9995	.6800	1.6795	.6651	.4525	1.1175
		Louisburg	.9995	.5250	1.5245	.6651	.3493	1.0144
		Wake Forest						
		In Franklin	.9995	.5300	1.5295	.6651	.3527	1.0177
		In Wake	.604	.530	1.134	.5545	.4865	1.0410
		Youngsville	.9995	.6600	1.6595	.6651	.4392	1.1042

YEAR OF LATEST REVALUATION	SALES ASSESS RATIO ¹ 2003	COUNTIES AND MUNICIPALITIES	COUNTY RATES	MUNICIPAL RATES	RATE FOR COUNTY & MUNICIPALITY	EFFECTIVE COUNTY RATES	EFFECTIVE MUNICIPAL RATES	EFFECTIVE RATE FOR COUNTY & MUNICIPALITY
2003*	1.0000	Gaston	\$.893	\$...	\$.893	\$.8930	\$...	\$.8930
		Belmont	.893	.460	1.353	.8930	.4600	1.3530
		Bessemer City	.893	.410	1.303	.8930	.4100	1.3030
		Cherryville	.893	.440	1.333	.8930	.4400	1.3330
		Cramerton	.893	.425	1.318	.8930	.4250	1.3180
		Dallas	.893	.350	1.243	.8930	.3500	1.2430
		Gastonia	.893	.530	1.423	.8930	.5300	1.4230
		High Shoals	.893	.430	1.323	.8930	.4300	1.3230
		Kings Mountain:						
		In Gaston	.893	.360	1.253	.8930	.3600	1.2530
		In Cleveland	.62	.36	0.98	.5298	.3076	.8374
		Lowell	.893	.340	1.233	.8930	.3400	1.2330
		McAdenville	.893	...	.893	.8930	...	.8930
		Mount Holly	.893	.450	1.343	.8930	.4500	1.3430
		Ranlo	.893	.370	1.263	.8930	.3700	1.2630
		Spencer Mountain	.893	.130	1.023	.8930	.1300	1.0230
		Stanley	.893	.540	1.433	.8930	.5400	1.4330
2001	.9531	Gates	.83	...	.83	.7911	...	.7911
		Gatesville	.83	.22	1.05	.7911	.2097	1.0008
2002*	.8155	Graham	.59	...	.59	.4811	...	.4811
		Lake Santeetlah	.59	.15	.74	.4811	.1223	.6035
		Robbinsville	.59	.50	1.09	.4811	.4078	.8889
2002	.9825	Granville	.635	...	.635	.6239	...	.6239
		Creedmoor	.635	.650	1.285	.6239	.6386	1.2625
		Oxford	.635	.550	1.185	.6239	.5404	1.1643
		Stem	.635	.450	1.085	.6239	.4421	1.0660
		Stovall	.635	.440	1.075	.6239	.4323	1.0562
1997	.7159	Greene	.85	...	.85	.6085	...	.6085
		Hookerton	.85	.55	1.40	.6085	.3937	1.0023
		Snow Hill	.85	.46	1.31	.6085	.3293	.9378
		Walstonburg	.85	.50	1.35	.6085	.3580	.9665

YEAR OF LATEST REVALUATION	SALES ASSESS RATIO ¹ 2003	COUNTIES AND MUNICIPALITIES	COUNTY RATES	MUNICIPAL RATES	RATE FOR COUNTY & MUNICIPALITY	EFFECTIVE COUNTY RATES	EFFECTIVE MUNICIPAL RATES	EFFECTIVE RATE FOR COUNTY & MUNICIPALITY
1996	.8060	Guilford	\$.7135	\$...	\$.7135	\$.5751	\$...	\$.5751
		Archdale:						
		In Guilford	.7135	.2300	0.9435	.5751	.1854	.7605
		In Randolph	.500	.230	.730	.4501	.2070	.6571
		Burlington						
		In Guilford	.7135	.5000	1.2135	.5751	.4030	.9781
		In Alamance	.52	.50	1.02	.5129	.4932	1.0061
		Gibsonville:						
		In Guilford	.7135	.5150	1.2285	.5751	.4151	.9902
		In Alamance	.520	.515	1.035	.5129	.5080	1.0209
		Greensboro	.7135	.6175	1.3310	.5751	.4977	1.0728
		High Point:						
		In Guilford	.7135	.6220	1.3355	.5751	.5013	1.0764
		In Davidson	.530	.622	1.152	.5260	.6173	1.1432
		In Forsyth	.692	.622	1.314	.6636	.5964	1.2600
		In Randolph	.500	.622	1.122	.4501	.5599	1.0099
		Jamestown	.7135	.3500	1.0635	.5751	.2821	.8572
		Kernersville:						
		In Guilford	.7135	.4950	1.2085	.5751	.3990	.9741
		In Forsyth	.692	.495	1.187	.6636	.4747	1.1382
		Oak Ridge	.7135	...	.7135	.5751	...	.5751
		Pleasant Garden	.7135	...	.7135	.5751	...	.5751
		Sedalia	.7135	...	.7135	.5751	...	.5751
		Stokesdale	.7135	...	.7135	.5751	...	.5751
		Summerfield	.7135	...	.7135	.5751	...	.5751
		Whitsett	.7135	...	.7135	.5751	...	.5751
1999	.8685	Halifax	.865	...	.865	.7513	...	.7513
		Enfield	.865	.650	1.515	.7513	.5645	1.3158
		Halifax	.865	.550	1.415	.7513	.4777	1.2289
		Hobgood	.865	.450	1.315	.7513	.3908	1.1421
		Littleton	.865	.650	1.515	.7513	.5645	1.3158
		Roanoke Rapids	.865	.509	1.374	.7513	.4421	1.1933
		Scotland Neck	.865	.600	1.465	.7513	.5211	1.2724
		Weldon	.865	.750	1.615	.7513	.6514	1.4026

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2003*	.9982	Harnett	\$.735	\$...	\$.735	\$.7337	\$...	\$.7337
		Angier	.7350	.4400	1.1750	.7337	.4392	1.1729
		Broadway:						
		In Harnett	.735	.490	1.225	.7337	.4891	1.2228
		In Lee	.67	.49	1.16	.6700	.4900	1.1600
		Coats	.735	.690	1.425	.7337	.6888	1.4224
		Dunn	.735	.460	1.195	.7337	.4592	1.1928
		Erwin	.735	.480	1.215	.7337	.4791	1.2128
		Lillington	.735	.560	1.295	.7337	.5590	1.2927
2002*	.9474	Haywood	.61	...	.61	.5779	...	.5779
		Canton	.61	.61	1.22	.5779	.5779	1.1558
		Clyde	.61	.45	1.06	.5779	.4263	1.0042
		Maggie Valley	.61	.39	1.00	.5779	.3695	.9474
		Waynesville	.61	.43	1.04	.5779	.4074	.9853
2003*	.9947	Henderson	.475	...	.475	.4725	...	.4725
		Flat Rock	.475	...	.475	.4725	...	.4725
		Fletcher	.475	.250	.725	.4725	.2487	.7212
		Hendersonville	.475	.430	.905	.4725	.4277	.9002
		Laurel Park	.475	.300	.775	.4725	.2984	.7709
		Mills River ^(a)	.475	...	.48	.4725	...	.4725
		Saluda:						
		In Henderson	.475	.500	.975	.4725	.4974	.9698
		In Polk	.5876	.5000	1.0876	.4922	.4188	.9110
1995	1.0000	Hertford	.91	...	.91	.9100	...	.9100
		Ahoskie	.91	.67	1.58	.9100	.6700	1.5800
		Cofield	.91	.45	1.36	.9100	.4500	1.3600
		Como	.91	.25	1.16	.9100	.2500	1.1600
		Harrellsville	.91	.35	1.26	.9100	.3500	1.2600
		Murfreesboro	.91	.68	1.59	.9100	.6800	1.5900
		Winton	.91	.58	1.49	.9100	.5800	1.4900

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1998	.9063	Hoke	\$.74	\$...	\$.74	\$.6707	\$...	\$.6707
		Raeford	.74	.47	1.21	.6707	.4260	1.0966
		Red Springs						
		In Hoke	.74	.63	1.37	.6707	.5710	1.2416
		In Robeson	.91	.63	1.54	.8243	.5707	1.3949
2003	.9574	Hyde	.70	...	.70	.6702	...	.6702
2003*	1.0000	Iredell	.435	...	.435	.4350	...	.4350
		Davidson:						
		In Iredell	.435	.325	.760	.4350	.3250	.7600
		In Mecklenburg	.7364	.3250	1.0614	.7223	.3188	1.0410
		Harmony	.435	.10	.535	.4350	.1000	.5350
		Love Valley	.435	.25	.685	.4350	.2500	.6850
		Moorestville	.435	.450	.885	.4350	.4500	.8850
		Statesville	.435	.38	.815	.4350	.3800	.8150
		Troutman	.435	.40	.835	.4350	.4000	.8350
2000*	.7833	Jackson	.48	...	.48	.3760	...	.3760
		Dillsboro	.48	.34	.82	.3760	.2663	.6423
		Forest Hills	.48	.10	.58	.3760	.0783	.4543
		Highlands:						
		In Jackson	.48	.15	.63	.3760	.1175	.4935
		In Macon	.37	.15	.52	.3700	.1500	.5200
		Sylva	.48	.45	.93	.3760	.3525	.7285
		Webster	.48	.08	.56	.3760	.0627	.4386

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2003	.9837	Johnston	\$.78	\$...	\$.78	\$.7673	\$...	\$.7673
		Benson	.78	.40	1.18	.7673	.3935	1.1608
		Clayton	.78	.49	1.27	.7673	.4820	1.2493
		Four Oaks	.78	.33	1.11	.7673	.3246	1.0919
		Kenly:						
		In Johnston	.78	.61	1.39	.7673	.6001	1.3673
		In Wilson	.72	.61	1.33	.6911	.5855	1.2765
		Micro	.78	.45	1.23	.7673	.4427	1.2100
		Pine Level	.78	.44	1.22	.7673	.4328	1.2001
		Princeton	.78	.47	1.25	.7673	.4623	1.2296
		Selma	.78	.43	1.21	.7673	.4230	1.1903
		Smithfield	.78	.57	1.35	.7673	.5607	1.3280
		Wilson's Mills	.78	.06	.84	.7673	.0590	.8263
		Zebulon						
		In Johnston	.78	.48	1.26	.7673	.4722	1.2395
		In Wake	.604	.480	1.084	.5545	.4406	.9951
1998	.7905	Jones	.77	...	.77	.6087	...	.6087
		Maysville	.77	.54	1.31	.6087	.4269	1.0356
		Pollocksville	.77	.40	1.17	.6087	.3162	.9249
		Trenton	.77	.51	1.28	.6087	.4032	1.0118
1995	1.0000	Lee	.67	...	.67	.6700	...	.6700
		Broadway:						
		In Lee	.67	.49	1.16	.6700	.4900	1.1600
		In Harnett	.76	.49	1.25	.7586	.4891	1.2478
		Sanford	.67	.56	1.23	.6700	.5600	1.2300
2001*	.9661	Lenoir	.775	...	.775	.7487	...	.7487
		Grifton:						
		In Lenoir	.775	.57	1.345	.7487	.5507	1.2994
		In Pitt	.70	.57	1.27	.5580	.4544	1.0124
		Kinston	.775	.60	1.375	.7487	.5797	1.3284
		La Grange	.775	.50	1.275	.7487	.4831	1.2318
		Pink Hill	.775	.58	1.355	.7487	.5603	1.3091
2000*	.8617	Lincoln	.6262	.53435343
		Lincolnton	.62	.56	1.18	.5343	.4826	1.0168

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2003*	1.0000	Macon	\$.37	\$...	\$.37	\$.3700	\$...	\$.3700
		Franklin	.37	.36	.73	.3700	.3600	.7300
		Highlands:						
		In Macon	.37	.15	.52	.3700	.1500	.5200
		In Jackson	.48	.15	.63	.3760	.1175	.4935
1996	.4552	Madison	.77	...	.77	.3505	...	.3505
		Hot Springs	.77	.65	1.42	.3505	.2959	.6464
		Mars Hill	.77	.55	1.32	.3505	.2504	.6009
		Marshall	.77	.73	1.50	.3505	.3323	.6828
2001	.9199	Martin	.785	...	.785	.7221	...	.7221
		Bear Grass	.785	.270	1.055	.7221	.2484	.9705
		Everetts	.785	.480	1.265	.7221	.4416	1.1637
		Hamilton	.785	.570	1.355	.7221	.5243	1.2465
		Hassell	.785	.250	1.035	.7221	.2300	.9521
		Jamesville	.785	.700	1.485	.7221	.6439	1.3661
		Oak City	.785	.450	1.235	.7221	.4140	1.1361
		Parmele	.785	.680	1.465	.7221	.6255	1.3477
		Robersonville	.785	.600	1.385	.7221	.5519	1.2741
		Williamston	.785	.800	1.585	.7221	.7359	1.4580
2003	1.0000	McDowell	.55	...	.55	.5500	...	.5500
		Marion	.55	.51	1.06	.5500	.5100	1.0600
		Old Fort	.55	.40	.95	.5500	.4000	.9500
2003	.9808	Mecklenburg	.7364	...	.7364	.7223	...	.7223
		Charlotte	.7364	.4200	1.1564	.7223	.4119	1.1342
		Cornelius	.7364	.2600	.9964	.7223	.2550	.9773
		Davidson:						
		In Mecklenburg	.7364	.3250	1.0614	.7223	.3188	1.0410
		In Iredell	.435	.325	.760	.4350	.3250	.7600
		Huntersville	.7364	.2800	1.0164	.7223	.2746	.9969
		Matthews	.7364	.2950	1.0314	.7223	.2893	1.0116
		Mint Hill	.7364	.2750	1.0114	.7223	.2697	.9920
		Pineville	.7364	.3000	1.0364	.7223	.2942	1.0165
		Weddington						
		In Mecklenburg	.7364	.0400	.7764	.7223	.0392	.7615
		In Union	.53	.04	.57	.4703	.0355	.5058

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2001	.8467	Mitchell	\$.53	\$...	\$.53	\$.4488	\$...	\$.4488
		Bakersville	.53	.49	1.02	.4488	.4149	.8636
		Spruce Pine	.53	.43	.96	.4488	.3641	.8128
1996	.7458	Montgomery	.605	...	.605	.4512	...	.4512
		Biscoe	.605	.600	1.205	.4512	.4475	.8987
		Candor	.605	.620	1.225	.4512	.4624	.9136
		Mount Gilead	.605	.650	1.255	.4512	.4848	.9360
		Star	.605	.570	1.175	.4512	.4251	.8763
		Troy	.605	.480	1.085	.4512	.3580	.8092
2003	1.0000	Moore	.475	...	.475	.4750	...	.4750
		Aberdeen	.475	.430	.905	.4750	.4300	.9050
		Cameron	.475	.490	0.965	.4750	.4900	.9650
		Carthage	.475	.420	.895	.4750	.4200	.8950
		Foxfire Village	.475	.270	.745	.4750	.2700	.7450
		Pinebluff	.475	.440	.915	.4750	.4400	.9150
		Pinehurst	.475	.290	.765	.4750	.2900	.7650
		Robbins	.475	.660	1.135	.4750	.6600	1.1350
		Southern Pines	.475	.390	.865	.4750	.3900	.8650
		Taylortown	.475	.400	.875	.4750	.4000	.8750
		Vass	.475	.530	1.005	.4750	.5300	1.0050
		Whispering Pines	.475	.340	.815	.4750	.3400	.8150
2001	.9107	Nash	.66	...	.66	.6011	...	.6011
		Bailey	.66	.61	1.27	.6011	.5555	1.1566
		Castalia	.66	.22	.88	.6011	.2004	.8014
		Dortches	.66	...	.66	.6011	...	.6011
		Middlesex	.66	.55	1.21	.6011	.5009	1.1019
		Momeyer	.66	.05	.71	.6011	.0455	.6466
		Nashville	.66	.61	1.27	.6011	.5555	1.1566
		Red Oak	.66	...	.66	.6011	...	.6011
		Rocky Mount:						
		In Nash	.66	.50	1.16	.6011	.4554	1.0564
		In Edgecombe	.91	.50	1.41	.7740	.4253	1.1992

YEAR OF LATEST REVALUATION	SALES ASSESS RATIO ¹ 2003	COUNTIES AND MUNICIPALITIES	COUNTY RATES	MUNICIPAL RATES	RATE FOR COUNTY & MUNICIPALITY	EFFECTIVE COUNTY RATES	EFFECTIVE MUNICIPAL RATES	EFFECTIVE RATE FOR COUNTY & MUNICIPALITY
2001	.9107	Nash (cont.)						
		Sharpsburg:						
		In Nash	\$.66	\$.45	\$ 1.11	\$.6011	\$.4098	\$ 1.0109
		In Edgecombe	.91	.45	1.36	.7740	.3827	1.1567
		In Wilson	.72	.45	1.17	.6911	.4319	1.1230
		Spring Hope	.66	.70	1.36	.6011	.6375	1.2386
		Whitakers:						
		In Nash	.66	.69	1.35	.6011	.6284	1.2294
		In Edgecombe	.91	.69	1.60	.7740	.5868	1.3608
1999	.9287	New Hanover	.68	...	.68	.6315	...	.6315
		Carolina Beach	.68	.38	1.060	.6315	.3529	.9844
		Kure Beach	.68	.295	.975	.6315	.2740	.9055
		Wilmington	.68	.47	1.15	.6315	.4365	1.0680
		Wrightsville Beach	.68	.143	.823	.6315	.1328	.7643
2001	.8608	Northampton	.88	...	.88	.7575	...	.7575
		Conway	.88	.39	1.27	.7575	.3357	1.0932
		Garysburg	.88	.60	1.48	.7575	.5165	1.2740
		Gaston	.88	.50	1.38	.7575	.4304	1.1879
		Jackson	.88	.55	1.43	.7575	.4734	1.2309
		Lasker	.88	.15	1.03	.7575	.1291	.8866
		Rich Square	.88	.55	1.43	.7575	.4734	1.2309
		Seaboard	.88	.50	1.38	.7575	.4304	1.1879
		Severn	.88	.37	1.25	.7575	.3185	1.0760
		Woodland	.88	.60	1.48	.7575	.5165	1.2740
2000*	.9301	Onslow	.67	...	.67	.6232	...	.6232
		Holly Ridge	.67	.50	1.17	.6232	.4651	1.0882
		Jacksonville	.67	.59	1.26	.6232	.5488	1.1719
		North Topsail Beach	.67	.45	1.12	.6232	.4185	1.0417
		Richlands	.67	.45	1.12	.6232	.4185	1.0417
		Surf City:						
		In Onslow	.67	.35	1.02	.6232	.3255	.9487
		In Pender	.59	.35	0.94	.5900	.3500	.9400
		Swansboro	.67	.38	1.05	.6232	.3534	.9766

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2001*	.8818	Orange	\$.845	\$...	\$.845	\$.7451	\$...	\$.7451
		Carrboro	.845	.6852	1.5302	.7451	.6042	1.3493
		Chapel Hill:						
		In Orange	.845	.553	1.398	.7451	.4876	1.2328
		In Durham	.763	.553	1.316	.7206	.5223	1.2428
		Durham:						
		In Orange	.845	.545	1.390	.7451	.4806	1.2257
		In Durham	.763	.545	1.308	.7206	.5147	1.2353
		In Wake	.604	.545	1.149	.5545	.5003	1.0548
		Hillsborough	.845	.62	1.4650	.7451	.5467	1.2918
		Mebane:						
		In Orange	.845	.47	1.315	.7451	.4144	1.1596
		In Alamance	.520	.47	.99	.5129	.4636	.9765
1996	.8426	Pamlico	.7445	...	.7445	.6273	...	.6273
		Alliance	.7445	...	.7445	.6273	...	.6273
		Arapahoe	.7445	.0300	.7745	.6273	.0253	.6526
		Bayboro	.7445	.2500	.9945	.6273	.2107	.8380
		Grantsboro	.7445	.0500	.7945	.6273	.0421	.6694
		Mesic	.7445	.2000	.9445	.6273	.1685	.7958
		Minnesott Beach	.7445	.1800	.9245	.6273	.1517	.7790
		Oriental	.7445	.2000	.9445	.6273	.1685	.7958
		Stonewall	.7445	.1500	.8945	.6273	.1264	.7537
		Vandemere	.7445	.2000	.9445	.6273	.1685	.7958
1998	.7738	Pasquotank	.86	...	.86	.6655	...	.6655
		Elizabeth City:						
		In Pasquotank	.86	.62	1.48	.6655	.4798	1.1452
		In Camden	.75	.62	1.37	.6361	.5258	1.1619

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2003	1.0000	Pender	\$.59	\$...	\$.59	\$.5900	\$...	\$.5900
		Atkinson	.59	.37	0.96	.5900	.3700	.9600
		Burgaw	.59	.54	1.13	.5900	.5400	1.1300
		St. Helena	.59	.05	.640	.5900	.0500	.6400
		Surf City:						
		In Pender	.59	.35	0.94	.5900	.3500	.9400
		In Onslow	.67	.35	1.02	.6232	.3255	.9487
		Topsail Beach	.59	.27	.86	.5900	.2700	.8600
		Wallace:						
		In Pender	.59	.66	1.25	.5900	.6600	1.2500
		In Duplin	.745	.660	1.405	.6825	.6046	1.2871
		Watha	.59	.05	.64	.5900	.0500	.6400
2000	.8758	Perquimans	.63	...	.63	.5518	...	.5518
		Hertford	.63	.48	1.11	.5518	.4204	.9721
		Winfall	.63	.35	.98	.5518	.3065	.8583
2001*	.9416	Person	.67	...	.67	.6309	...	.6309
		Roxboro	.67	.64	1.31	.6309	.6026	1.2335
1996	.7972	Pitt	.70	...	.70	.5580	...	.5580
		Ayden	.70	.55	1.25	.5580	.4385	.9965
		Bethel	.70	.59	1.29	.5580	.4703	1.0284
		Falkland	.70	.45	1.15	.5580	.3587	.9168
		Farmville	.70	.49	1.19	.5580	.3906	.9487
		Fountain	.70	.60	1.30	.5580	.4783	1.0364
		Greenville	.700	.615	1.315	.5580	.4903	1.0483
		Grifton:						
		In Pitt	.70	.57	1.27	.5580	.4544	1.0124
		In Lenoir	.775	.570	1.345	.7487	.5507	1.2994
		Grimesland	.70	.45	1.15	.5580	.3587	.9168
		Simpson	.70	.45	1.15	.5580	.3587	.9168
		Winterville	.70	.45	1.15	.5580	.3587	.9168

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2001	.8376	Polk	.58765876	.49224922
		Columbus	.5876	.3500	.9376	.4922	.2932	.7853
		Saluda:						
		In Polk	.5876	.5000	1.0876	.4922	.4188	.9110
		In Henderson	.475	.50	.975	.4725	.4974	.9698
		Tryon	.5876	.6375	1.2251	.4922	.5340	1.0261
2001	.9001	Randolph	\$.50	\$...	\$.50	\$.4501	\$...	\$.4501
		Archdale:						
		In Randolph	.500	.230	.730	.4501	.2070	.6571
		In Guilford	.7135	.2300	0.9435	.5751	.1854	.7605
		Asheboro	.5000	.5000	1.0000	.4501	.4501	.9001
		Franklinville	.50	.40	.90	.4501	.3600	.8101
		High Point:						
		In Randolph	.500	.622	1.122	.4501	.5599	1.0099
		In Davidson	.530	.622	1.152	.5260	.6173	1.1432
		In Forsyth	.692	.622	1.314	.6636	.5964	1.2600
		In Guilford	.7135	.6220	1.3355	.5751	.5013	1.0764
		Liberty	.50	.48	.98	.4501	.4320	.8821
		Ramseur	.50	.46	.96	.4501	.4140	.8641
		Randleman	.50	.48	.98	.4501	.4320	.8821
		Seagrove	.50	.40	.90	.4501	.3600	.8101
		Staley	.500	.125	.625	.4501	.1125	.5626
		Thomasville:						
		In Randolph	.500	.55	1.05	.4501	.4951	.9451
		In Davidson	.53	.55	1.08	.5260	.5458	1.0718
		Trinity	.50	.05	.55	.4501	.0450	.4951
1997*	.7823	Richmond	.82	...	.82	.6415	...	.6415
		Dobbins Heights	.82	.50	1.32	.6415	.3912	1.0326
		Ellerbe	.82	.50	1.32	.6415	.3912	1.0326
		Hamlet	.82	.66	1.48	.6415	.5163	1.1578
		Hoffman	.82	.20	1.02	.6415	.1565	.7979
		Norman	.8282	.64156415
		Rockingham	.82	.50	1.32	.6415	.3912	1.0326

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1996	.9058	Robeson	\$.910	\$...	\$.910	\$.8243	\$...	\$.8243
		Fairmont	.91	.69	1.60	.8243	.6250	1.4493
		Lumber Bridge	.91	.30	1.21	.8243	.2717	1.0960
		Lumberton	.91	.65	1.56	.8243	.5888	1.4130
		Marietta	.91	...	.91	.8243	...	.8243
		Maxton:						
		In Robeson	.91	.85	1.76	.8243	.7699	1.5942
		In Scotland	.99	.85	1.84	.9900	.8500	1.8400
		McDonald	.91	.05	.96	.8243	.0453	.8696
		Orrum	.91	...	.91	.8243	...	.8243
		Parkton	.91	.47	1.38	.8243	.4257	1.2500
		Pembroke	.91	.67	1.58	.8243	.6069	1.4312
		Proctorville	.91	.20	1.11	.8243	.1812	1.0054
		Raynham	.91	.25	1.16	.8243	.2265	1.0507
		Red Springs						
		In Robeson	.91	.63	1.54	.8243	.5707	1.3949
		In Hoke	.74	.63	1.37	.6707	.5710	1.2416
		Rennert	.91	.10	1.01	.8243	.0906	.9149
		Rowland	.91	.73	1.64	.8243	.6612	1.4855
		Saint Pauls	.91	.55	1.46	.9100	.5500	1.4600
1999*	.9892	Rockingham	.635	...	.635	.6281	...	.6281
		Eden	.635	.570	1.205	.6281	.5638	1.1920
		Madison	.635	.680	1.315	.6281	.6727	1.3008
		Mayodan	.635	.500	1.135	.6281	.4946	1.1227
		Reidsville	.635	.670	1.305	.6281	.6628	1.2909
		Stoneville	.635	.670	1.305	.6281	.6628	1.2909
		Wentworth	.635635	.62816281

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2003*	1.0000	Rowan	\$.63	\$...	\$.63	\$.6300	\$...	\$.6300
		China Grove	.63	.40	1.03	.6300	.4000	1.0300
		Cleveland	.63	.19	.82	.6300	.1900	.8200
		East Spencer	.63	.63	1.26	.6300	.6300	1.2600
		Faith	.63	.41	1.04	.6300	.4100	1.0400
		Granite Quarry	.63	.33	.96	.6300	.3300	.9600
		Kannapolis:						
		In Rowan	.63	.53	1.16	.6300	.5300	1.1600
		In Cabarrus	.56	.53	1.09	.5009	.4741	.9750
		Landis	.63	.28	.91	.6300	.2800	.9100
		Rockwell	.63	.25	.88	.6300	.2500	.8800
		Salisbury	.63	.58	1.21	.6300	.5800	1.2100
		Spencer	.63	.58	1.21	.6300	.5800	1.2100
2002*	.8962	Rutherford	.62	...	.62	.5556	...	.5556
		Bostic	.62	.25	.87	.5556	.2241	.7797
		Chimney Rock	.620	.115	.735	.5556	.1031	.6587
		Ellenboro	.62	.25	.87	.5556	.2241	.7797
		Forest City	.62	.26	.88	.5556	.2330	.7887
		Lake Lure	.62	.28	.90	.5556	.2509	.8066
		Ruth	.62	.26	.88	.5556	.2330	.7887
		Rutherfordton	.62	.49	1.11	.5556	.4391	.9948
		Spindale	.62	.45	1.07	.5556	.4033	.9589
2003	1.0000	Sampson	.675	...	.675	.6750	...	.6750
		Autryville	.675	.450	1.125	.6750	.4500	1.1250
		Clinton	.675	.410	1.085	.6750	.4100	1.0850
		Faison:						
		In Sampson	.675	.530	1.205	.6750	.5300	1.2050
		In Duplin	.745	.530	1.275	.6825	.4855	1.1680
		Garland	.675	.600	1.275	.6750	.6000	1.2750
		Harrells:						
		In Sampson	.675	.130	.805	.6750	.1300	.8050
		In Duplin	.745	.130	.875	.6825	.1191	.8016
		Newton Grove	.675	.360	1.035	.6750	.3600	1.0350
		Roseboro	.675	.650	1.325	.6750	.6500	1.3250
		Salemburg	.675	.320	.995	.6750	.3200	.9950
		Turkey	.675	.250	.925	.6750	.2500	.9250

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2003	1.0000	Scotland	\$.990	\$...	\$.990	\$.9900	\$...	\$.9900
		East Laurinburg	.99	...	0.99	.99009900
		Gibson	.99	.68	1.67	.9900	.6800	1.6700
		Laurinburg	.99	.38	1.37	.9900	.3800	1.3700
		Maxton:						
		In Scotland	.99	.85	1.84	.9900	.8500	1.8400
		In Robeson	.91	.85	1.76	.8243	.7699	1.5942
		Wagram	.99	.65	1.64	.9900	.6500	1.6400
2001*	.8875	Stanly	.6675	...	.6675	.5924	...	.5924
		Albemarle	.6675	.5400	1.2075	.5924	.4793	1.0717
		Badin	.6675	.3000	.9675	.5924	.2663	.8587
		Locust:						
		In Stanly	.6675	.3600	1.0275	.5924	.3195	.9119
		In Cabarrus	.56	.36	0.92	.5009	.3220	.8229
		Misenheimer	.6675	.1500	.8175	.5971	.1342	.7313
		New London	.6675	.1600	.8275	.5924	.1420	.7344
		Norwood	.6675	.4000	1.0675	.5924	.3550	.9474
		Oakboro	.6675	.4400	1.1075	.5924	.3905	.9829
		Red Cross	.6675	.1600	.8275	.5924	.1420	.7344
		Richfield	.6675	.1500	.8175	.5924	.1331	.7255
		Stanfield:						
		In Stanly	.6675	.3800	1.0475	.5924	.3373	.9297
		In Cabarrus	.56	.38	.94	.5009	.3399	.8408
2001*	.9302	Stokes	.62	...	.62	.5767	...	.5767
		Danbury	.62	.25	.87	.5767	.2326	.8093
		King:						
		In Stokes	.6200	.3599	.9799	.5767	.3348	.9115
		In Forsyth	.6920	.3599	1.0519	.6636	.3451	1.0087
		Tobaccoville						
		In Stokes	.62	.05	.67	.5767	.0465	.6232
		In Forsyth	.692	.050	.742	.6636	.0479	.7115
		Walnut Cove	.62	.42	1.04	.5767	.3907	.9674

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1999*	.8583	Surry	\$.640	\$...	\$.640	\$.5493	\$...	\$.5493
		Dobson	.64	.38	1.02	.5493	.3262	.8755
		Elkin:						
		In Surry	.640	.475	1.115	.5493	.4077	.9570
		In Wilkes	.610	.475	1.085	.5909	.4601	1.0510
		Mount Airy	.640	.560	1.200	.5493	.4806	1.0300
		Pilot Mountain	.64	.48	1.12	.5493	.4120	.9613
1997	.6608	Swain	.55	...	.55	.3634	...	.3634
		Bryson City	.55	.50	1.05	.3634	.3304	.6938
2002*	.9257	Transylvania	.48	...	.48	.4443	...	.4443
		Brevard	.480	.495	0.975	.4443	.4582	.9026
		Rosman	.4800	.4600	.9400	.4443	.4258	.8702
1997	.6713	Tyrrell	1.00	...	1.00	.6713	...	.6713
		Columbia	1.00	.60	1.60	.6713	.4028	1.0741
2000*	.8873	Union	.53	...	.53	.4703	...	.4703
		Fairview	.530	.020	.550	.4703	.0177	.4880
		Hemby Bridge	.530	.050	.580	.4703	.0444	.5146
		Indian Trail	.530	.080	.610	.4703	.0710	.5413
		Lake Park	.530	.220	.750	.4703	.1952	.6655
		Marshville	.53	.38	.91	.4703	.3372	.8074
		Marvin	.5300	.0517	.5817	.4703	.0459	.5161
		Mineral Springs	.53	.03	.56	.4703	.0266	.4969
		Monroe	.53	.50	1.03	.4703	.4437	.9139
		Stallings	.530	.160	.690	.4703	.1420	.6122
		Unionville	.53	.02	.55	.4703	.0177	.4880
		Waxhaw	.53	.37	.90	.4703	.3283	.7986
		Weddington						
		In Union	.530	.040	.570	.4703	.0355	.5058
		In Mecklenburg	.7364	.0400	.7764	.7223	.0392	.7615
		Wesley Chapel	.530	.020	.550	.4703	.0177	.4880
		Wingate	.53	.36	.89	.4703	.3194	.7897

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2000	.8242	Vance	\$.900	\$...	\$.900	\$.7418	\$...	\$.7418
		Henderson	.90	.61	1.51	.7418	.5028	1.2445
		Kittrell	.90	.10	1.00	.7418	.0824	.8242
		Middleburg	.90	.25	1.15	.7418	.2061	.9478
2000	.9180	Wake	.604	...	.604	.5545	...	.5545
		Apex	.604	.400	1.004	.5545	.3672	.9217
		Cary:						
		In Wake	.604	.420	1.024	.5545	.3856	.9400
		In Chatham	.6464	.4200	1.0664	.6077	.3949	1.0026
		Durham:						
		In Wake	.604	.545	1.149	.5545	.5003	1.0548
		In Durham	.763	.545	1.308	.7206	.5147	1.2353
		In Orange	.845	.545	1.390	.7451	.4806	1.2257
		Fuquay-Varina	.604	.520	1.124	.5545	.4774	1.0318
		Garner	.604	.560	1.164	.5545	.5141	1.0686
		Holly Springs	.604	.530	1.134	.5545	.4865	1.0410
		Knightdale	.604	.480	1.084	.5545	.4406	.9951
		Morrisville:						
		In Wake	.604	.470	1.074	.5545	.4315	.9859
		In Durham	.763	.470	1.233	.7206	.4439	1.1644
		Raleigh:						
		In Wake	.6040	.3850	0.9890	.5545	.3534	.9079
		In Durham	.763	.385	1.148	.7206	.3636	1.0842
		Rolesville	.604	.485	1.089	.5545	.4452	.9997
		Wake Forest						
		In Wake	.604	.530	1.134	.5545	.4865	1.0410
		In Franklin	.9995	.5300	1.5295	.6651	.3527	1.0177
		Wendell	.604	.540	1.144	.5545	.4957	1.0502
		Zebulon						
		In Wake	.604	.480	1.084	.5545	.4406	.9951
		In Johnston	.78	.48	1.26	.7673	.4722	1.2395
2001	.8240	Warren	.82	...	.82	.6757	...	.6757
		Macon	.82	.30	1.12	.6757	.2472	.9229
		Norlina	.82	.60	1.42	.6757	.4944	1.1701
		Warrenton	.82	.53	1.35	.6757	.4367	1.1124

YEAR OF LATEST REVALUATION	SALES ASSESS RATIO ¹ 2003	COUNTIES AND MUNICIPALITIES	COUNTY RATES	MUNICIPAL RATES	RATE FOR COUNTY & MUNICIPALITY	EFFECTIVE COUNTY RATES	EFFECTIVE MUNICIPAL RATES	EFFECTIVE RATE FOR COUNTY & MUNICIPALITY
1997	.7995	Washington	\$ 1.015	\$...	\$ 1.015	\$.8115	\$...	\$.8115
		Creswell	1.015	.500	1.515	.8115	.3998	1.2112
		Plymouth	1.015	.550	1.565	.8115	.4397	1.2512
		Roper	1.015	.620	1.635	.8115	.4957	1.3072
2002*	.8733	Watauga	.35	...	.35	.3057	...	.3057
		Beech Mountain:						
		In Watauga	.350	.625	.975	.3057	.5458	.8515
		In Avery	.530	.625	1.155	.4365	.5147	.9511
		Blowing Rock:						
		In Watauga	.350	.295	.645	.3057	.2576	.5633
		In Caldwell	.5839	.2950	.8789	.5174	.2614	.7788
		Boone	.35	.39	.74	.3057	.3406	.6462
		Seven Devils:						
		In Watauga	.35	.58	.93	.3057	.5065	.8122
		In Avery	.53	.58	1.11	.4365	.4776	.9141
2003	.9987	Wayne	.66	...	.66	.6591	...	.6591
		Eureka	.66	.50	1.16	.6591	.4994	1.1585
		Fremont	.66	.50	1.16	.6591	.4994	1.1585
		Goldsboro	.66	.60	1.26	.6591	.5992	1.2584
		Mount Olive:						
		In Wayne	.66	.59	1.25	.6591	.5892	1.2484
		In Duplin	.745	.590	1.335	.6825	.5405	1.2230
		Pikeville	.66	.50	1.16	.6591	.4994	1.1585
		Seven Springs	.66	.50	1.16	.6591	.4994	1.1585
		Walnut Creek	.66	.36	1.02	.6591	.3595	1.0187
2003*	.9687	Wilkes	.61	...	.61	.5909	...	.5909
		Elkin:						
		In Wilkes	.61	.475	1.085	.5909	.4601	1.0510
		In Surry	.640	.475	1.115	.5493	.4077	.9570
		North Wilkesboro	.61	.46	1.07	.5909	.4456	1.0365
		Ronda	.61	.40	1.01	.5909	.3875	.9784
		Wilkesboro	.61	.34	.95	.5909	.3294	.9203

YEAR OF LATEST REVALUATION	SALES ASSESS RATIO ¹ 2003	COUNTIES AND MUNICIPALITIES	COUNTY RATES	MUNICIPAL RATES	RATE FOR COUNTY & MUNICIPALITY	EFFECTIVE COUNTY RATES	EFFECTIVE MUNICIPAL RATES	EFFECTIVE RATE FOR COUNTY & MUNICIPALITY
2000	.9598	Wilson	\$.72	\$...	\$.72	\$.6911	\$...	\$.6911
		Black Creek	.72	.55	1.27	.6911	.5279	1.2189
		Elm City	.72	.63	1.35	.6911	.6047	1.2957
		Kenly:						
		In Wilson	.72	.61	1.33	.6911	.5855	1.2765
		In Johnston	.78	.61	1.39	.7673	.6001	1.3673
		Lucama	.72	.45	1.17	.6911	.4319	1.1230
		Saratoga	.72	.58	1.30	.6911	.5567	1.2477
		Sharpsburg:						
		In Wilson	.72	.45	1.17	.6911	.4319	1.1230
		In Edgecombe	.91	.45	1.36	.7740	.3827	1.1567
		In Nash	.66	.45	1.11	.6011	.4098	1.0109
		Sims	.7200	.4600	1.1800	.6911	.4415	1.1326
		Stantonsburg	.72	.43	1.15	.6911	.4127	1.1038
		Wilson	.72	.47	1.19	.6911	.4511	1.1422
1999*	.9660	Yadkin	.64	...	.64	.6182	...	.6182
		Boonville	.640	.480	1.120	.6182	.4637	1.0819
		East Bend	.64	.48	1.12	.6182	.4637	1.0819
		Jonesville	.64	.51	1.15	.6182	.4927	1.1109
		Yadkinville	.64	.34	0.98	.6182	.3284	.9467
2000	.8292	Yancey	.50	...	.50	.4146	...	.4146
		Burnsville	.50	.50	1.00	.4146	.4146	.8292

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
919-733-4548