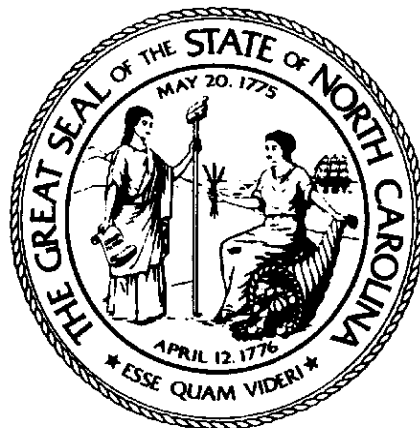


SALES ASSESSMENT RATIO STUDIES AS OF JANUARY 1, 2012



North Carolina Department of Revenue
Property Tax Division

Introduction

This report is a compilation of the sales assessment ratio studies, which were conducted pursuant to the provisions of N.C.G.S. 105-284. The sales assessment ratios contained in this report are used to equalize the public service company property valuations.

The studies were conducted in accordance with the Sales Ratio Study seminars instructed by the staff of the Property Tax Division. The ratios have sale transactions, which occurred during the period from 01/01/2011 to 12/31/2011.

The information contained in this report has been calculated with the source data submitted by each county, and has been reviewed by the staff of the Property Tax Division. This report should be viewed as a compilation of the sales-assessment ratios effective as of 01/01/2012.

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

W.R. Wilkes, Assistant Director
Greg Wood, Utilities Tax Analyst II
Michael S. Connolly, Property Valuation Specialist II
Property Tax Division
P. O. Box 871
Raleigh, N.C. 27602

The Sales Ratio Study is a study used to measure the level of appraisal. By checking the level of appraisal and equalizing values of the Public Service Companies of 4th and 7th year counties, we are ensuring fairness and equality amongst all taxpayers.

When reviewing this book, you will find the following columns: Revaluation Year, Median, Tax Rate, Effective Tax Rate and the COD (Coefficient of Dispersion). The list below gives an explanation of what each column represents.

Revaluation Year

This is the year of the last revaluation for the county identified in the same row.

Median

This column represents the final sales ratio value certified by the Department of Revenue. We calculate the median by aligning all of the ratios for a particular county from highest to lowest, and then selecting the middle value. If there is an odd number of values the median is the middle number, if there is an even number of values, the median is the two middle values added together and then divided by two. The median is chosen over other central tendencies such as the mean (average), because it is effected less by outliers.

Tax Rate

This is the actual tax rate of the current tax year.

Effective Tax Rate

The effective tax rate is the actual tax rate multiplied by the assessment level (median).

Coefficient of Dispersion

The Coefficient of Dispersion is used to measure uniformity in the sales ratio study. A high COD shows that there is a large variance between the highest ratios and the lowest ratios compared to the median. A low COD represents conformity amongst the county. In a reappraisal year, we would expect the COD to be lower than in non-reappraisal years.

2012 List of the Sales Ratio Study sorted Alphabetically by County

	County	Revaluation Year	Median	Tax Rate	Effective Tax Rate	COD
1	ALAMANCE	2009	107.99	.5200	.5615	22.78
2	ALEXANDER	2007	101.85	.6050	.6162	29.71
3	ALLEGHANY	2007	104.79	.4700	.4925	38.97
4	ANSON	2010	110.60	.7670	.8483	16.97
5	ASHE	2011	102.15	.4000	.4086	34.24
6	AVERY	2010	106.44	.4050	.4311	41.80
7	BEAUFORT	2010	104.36	.5300	.5531	31.09
8	BERTIE	2012	95.85	.7800	.7476	14.24
9	BLADEN	2007	100.00	.7400	.7400	40.69
10	BRUNSWICK	2011	103.11	.4425	.4563	28.95
11	BUNCOMBE	2006	99.00	.5250	.5198	22.67
12	BURKE	2007	114.85	.5200	.5972	31.18
13	CABARRUS	2012	97.84	.7000	.6849	4.12
14	CALDWELL	2005	96.49	.6299	.6078	29.56
15	CAMDEN	2007	116.02	.5900	.6845	33.99
16	CARTERET	2011	109.36	.2900	.3171	21.27
17	CASWELL	2008	96.71	.6590	.6373	15.18
18	CATAWBA	2011	100.51	.5300	.5327	9.78
19	CHATHAM	2009	104.66	.6219	.6509	20.84
20	CHEROKEE	2012	98.00	.5200	.5096	26.28
21	CHOWAN	2006	97.95	.6850	.6710	22.40
22	CLAY	2010	142.43	.3600	.5127	38.13
23	CLEVELAND	2008	102.45	.7200	.7376	33.29
24	COLUMBUS	2005	132.30	.8150	1.0782	35.85
25	CRAVEN	2010	106.79	.4700	.5019	11.56
26	CUMBERLAND	2009	100.15	.7400	.7411	16.56
27	CURRITUCK	2005	121.35	.3200	.3883	36.92
28	DARE	2005	123.12	.2800	.3447	23.71
29	DAVIDSON	2007	106.75	.5400	.5765	10.02
30	DAVIE	2009	107.05	.6200	.6637	13.06
31	DUPLIN	2009	95.47	.7100	.6778	47.91
32	DURHAM	2008	106.33	.7444	.7915	13.96
33	EDGECOMBE	2009	102.73	.8600	.8835	16.31
34	FORSYTH	2009	107.24	.6740	.7228	20.35
35	FRANKLIN	2012	100.00	.8725	.8725	14.40
36	GASTON	2007	110.02	.8350	.9187	23.12
37	GATES	2009	122.58	.6400	.7845	25.72
38	GRAHAM	2010	101.04	.4400	.4446	23.63
39	GRANVILLE	2010	104.97	.7950	.8345	43.32
40	GREENE	2005	92.95	.7560	.7027	39.47
41	GUILFORD	2012	99.56	.7804	.7770	7.48
42	HALIFAX	2007	96.88	.6800	.6588	27.14
43	HARNETT	2009	99.07	.7250	.7183	23.03
44	HAYWOOD	2011	99.80	.5413	.5402	24.55
45	HENDERSON	2011	96.45	.5136	.4954	16.65
46	HERTFORD	2011	108.98	.8400	.9154	35.99
47	HOKE	2006	93.13	.7300	.6798	12.01
48	HYDE	2009	109.48	.6400	.7007	39.22
49	IREDELL	2011	103.01	.4850	.4996	23.85
50	JACKSON	2008	124.94	.2800	.3498	30.80

2012 List of the Sales Ratio Study sorted Alphabetically by County

	County	Revaluation Year	Median	Tax Rate	Effective Tax Rate	COD
51	JOHNSTON	2011	101.88	.7800	.7947	9.08
52	JONES	2006	88.14	.8000	.7051	37.06
53	LEE	2007	98.16	.7500	.7362	23.42
54	LENOIR	2009	108.35	.8000	.8668	25.32
55	LINCOLN	2011	104.40	.5980	.6243	19.19
56	MACON	2007	120.35	.2790	.3358	21.99
57	MADISON	2012	99.73	.5200	.5186	37.30
58	MARTIN	2009	101.05	.6700	.6770	40.22
59	MCDOWELL	2011	94.64	.5500	.5205	56.11
60	MECKLENBURG	2011	100.15	.7922	.7934	11.01
61	MITCHELL	2009	104.51	.4000	.4180	35.70
62	MONTGOMERY	2012	95.68	.5700	.5454	34.89
63	MOORE	2007	100.19	.4650	.4659	20.52
64	NASH	2009	99.37	.6700	.6658	15.27
65	NEW HANOVER	2012	96.41	.5540	.5341	8.65
66	NORTHAMPTON	2011	103.82	.9200	.9551	20.94
67	ONSLow	2010	100.97	.5850	.5907	12.66
68	ORANGE	2009	105.15	.8580	.9022	8.81
69	PAMLICO	2012	97.28	.6250	.6080	18.49
70	PASQUOTANK	2006	107.48	.6200	.6664	32.15
71	PENDER	2011	101.43	.5120	.5193	23.24
72	PERQUIMANS	2008	127.00	.4400	.5588	29.91
73	PERSON	2005	99.91	.7000	.6994	30.95
74	PITT	2012	99.86	.6800	.6790	12.38
75	POLK	2009	100.25	.5200	.5213	26.82
76	RANDOLPH	2007	105.11	.5860	.6159	15.19
77	RICHMOND	2008	103.23	.8100	.8362	24.76
78	ROBESON	2010	98.00	.7700	.7546	10.40
79	ROCKINGHAM	2011	103.73	.6960	.7220	34.11
80	ROWAN	2011	97.30	.6225	.6057	9.84
81	RUTHERFORD	2012	100.43	.6070	.6096	43.91
82	SAMPSON	2011	101.77	.7850	.7989	52.04
83	SCOTLAND	2011	108.96	1.030	1.1223	29.48
84	STANLY	2005	94.56	.6700	.6336	34.46
85	STOKES	2009	106.00	.6400	.6784	17.98
86	SURRY	2012	99.75	.5820	.5805	8.89
87	SWAIN	2005	96.55	.3300	.3186	40.12
88	TRANSYLVANIA	2009	99.95	.3949	.3947	14.69
89	TYRRELL	2009	106.23	.6700	.7117	47.44
90	UNION	2008	119.78	.6600	.7905	14.33
91	VANCE	2008	130.87	.7820	1.0234	69.53
92	WAKE	2008	110.10	.5340	.5879	10.52
93	WARREN	2009	103.43	.6600	.6826	23.60
94	WASHINGTON	2005	100.15	.7900	.7912	40.23
95	WATAUGA	2006	102.02	.3130	.3193	36.88
96	WAYNE	2011	100.22	.7025	.7040	13.79
97	WILKES	2007	100.15	.6500	.6510	18.58
98	WILSON	2008	107.64	.7300	.7858	18.03
99	YADKIN	2009	111.95	.6900	.7725	31.96
100	YANCEY	2008	103.64	.4500	.4664	34.68

2012 List of the Sales Ratio Study sorted by Median

	County	Revaluation Year	Median	Tax Rate	Effective Tax Rate	COD
1	CLAY	2010	142.43	.3600	.5127	38.13
2	COLUMBUS	2005	132.30	.8150	1.0782	35.85
3	VANCE	2008	130.87	.7820	1.0234	69.53
4	PERQUIMANS	2008	127.00	.4400	.5588	29.91
5	JACKSON	2008	124.94	.2800	.3498	30.80
6	DARE	2005	123.12	.2800	.3447	23.71
7	GATES	2009	122.58	.6400	.7845	25.72
8	CURRITUCK	2005	121.35	.3200	.3883	36.92
9	MACON	2007	120.35	.2790	.3358	21.99
10	UNION	2008	119.78	.6600	.7905	14.33
11	CAMDEN	2007	116.02	.5900	.6845	33.99
12	BURKE	2007	114.85	.5200	.5972	31.18
13	YADKIN	2009	111.95	.6900	.7725	31.96
14	ANSON	2010	110.60	.7670	.8483	16.97
15	WAKE	2008	110.10	.5340	.5879	10.52
16	GASTON	2007	110.02	.8350	.9187	23.12
17	HYDE	2009	109.48	.6400	.7007	39.22
18	CARTERET	2011	109.36	.2900	.3171	21.27
19	HERTFORD	2011	108.98	.8400	.9154	35.99
20	SCOTLAND	2011	108.96	1.030	1.1223	29.48
21	LENOIR	2009	108.35	.8000	.8668	25.32
22	ALAMANCE	2009	107.99	.5200	.5615	22.78
23	WILSON	2008	107.64	.7300	.7858	18.03
24	PASQUOTANK	2006	107.48	.6200	.6664	32.15
25	FORSYTH	2009	107.24	.6740	.7228	20.35
26	DAVIE	2009	107.05	.6200	.6637	13.06
27	CRAVEN	2010	106.79	.4700	.5019	11.56
28	DAVIDSON	2007	106.75	.5400	.5765	10.02
29	AVERY	2010	106.44	.4050	.4311	41.80
30	DURHAM	2008	106.33	.7444	.7915	13.96
31	TYRRELL	2009	106.23	.6700	.7117	47.44
32	STOKES	2009	106.00	.6400	.6784	17.98
33	ORANGE	2009	105.15	.8580	.9022	8.81
34	RANDOLPH	2007	105.11	.5860	.6159	15.19
35	GRANVILLE	2010	104.97	.7950	.8345	43.32
36	ALLEGHANY	2007	104.79	.4700	.4925	38.97
37	CHATHAM	2009	104.66	.6219	.6509	20.84
38	MITCHELL	2009	104.51	.4000	.4180	35.70
39	LINCOLN	2011	104.40	.5980	.6243	19.19
40	BEAUFORT	2010	104.36	.5300	.5531	31.09
41	NORTHAMPTON	2011	103.82	.9200	.9551	20.94
42	ROCKINGHAM	2011	103.73	.6960	.7220	34.11
43	YANCEY	2008	103.64	.4500	.4664	34.68
44	WARREN	2009	103.43	.6600	.6826	23.60
45	RICHMOND	2008	103.23	.8100	.8362	24.76
46	BRUNSWICK	2011	103.11	.4425	.4563	28.95
47	IREDELL	2011	103.01	.4850	.4996	23.85
48	EDGECOMBE	2009	102.73	.8600	.8835	16.31
49	CLEVELAND	2008	102.45	.7200	.7376	33.29
50	ASHE	2011	102.15	.4000	.4086	34.24

2012 List of the Sales Ratio Study sorted by Median

	County	Revaluation Year	Median	Tax Rate	Effective Tax Rate	COD
51	WATAUGA	2006	102.02	.3130	.3193	36.88
52	JOHNSTON	2011	101.88	.7800	.7947	9.08
53	ALEXANDER	2007	101.85	.6050	.6162	29.71
54	SAMPSON	2011	101.77	.7850	.7989	52.04
55	PENDER	2011	101.43	.5120	.5193	23.24
56	MARTIN	2009	101.05	.6700	.6770	40.22
57	GRAHAM	2010	101.04	.4400	.4446	23.63
58	ONSLOW	2010	100.97	.5850	.5907	12.66
59	CATAWBA	2011	100.51	.5300	.5327	9.78
60	RUTHERFORD	2012	100.43	.6070	.6096	43.91
61	POLK	2009	100.25	.5200	.5213	26.82
62	WAYNE	2011	100.22	.7025	.7040	13.79
63	MOORE	2007	100.19	.4650	.4659	20.52
64	CUMBERLAND	2009	100.15	.7400	.7411	16.56
65	MECKLENBURG	2011	100.15	.7922	.7934	11.01
66	WASHINGTON	2005	100.15	.7900	.7912	40.23
67	WILKES	2007	100.15	.6500	.6510	18.58
68	BLADEN	2007	100.00	.7400	.7400	40.69
69	FRANKLIN	2012	100.00	.8725	.8725	14.40
70	TRANSYLVANIA	2009	99.95	.3949	.3947	14.69
71	PERSON	2005	99.91	.7000	.6994	30.95
72	PITT	2012	99.86	.6800	.6790	12.38
73	HAYWOOD	2011	99.80	.5413	.5402	24.55
74	SURRY	2012	99.75	.5820	.5805	8.89
75	MADISON	2012	99.73	.5200	.5186	37.30
76	GUILFORD	2012	99.56	.7804	.7770	7.48
77	NASH	2009	99.37	.6700	.6658	15.27
78	HARNETT	2009	99.07	.7250	.7183	23.03
79	BUNCOMBE	2006	99.00	.5250	.5198	22.67
80	LEE	2007	98.16	.7500	.7362	23.42
81	CHEROKEE	2012	98.00	.5200	.5096	26.28
82	ROBESON	2010	98.00	.7700	.7546	10.40
83	CHOWAN	2006	97.95	.6850	.6710	22.40
84	CABARRUS	2012	97.84	.7000	.6849	4.12
85	ROWAN	2011	97.30	.6225	.6057	9.84
86	PAMLICO	2012	97.28	.6250	.6080	18.49
87	HALIFAX	2007	96.88	.6800	.6588	27.14
88	CASWELL	2008	96.71	.6590	.6373	15.18
89	SWAIN	2005	96.55	.3300	.3186	40.12
90	CALDWELL	2005	96.49	.6299	.6078	29.56
91	HENDERSON	2011	96.45	.5136	.4954	16.65
92	NEW HANOVER	2012	96.41	.5540	.5341	8.65
93	BERTIE	2012	95.85	.7800	.7476	14.24
94	MONTGOMERY	2012	95.68	.5700	.5454	34.89
95	DUPLIN	2009	95.47	.7100	.6778	47.91
96	MCDOWELL	2011	94.64	.5500	.5205	56.11
97	STANLY	2005	94.56	.6700	.6336	34.46
98	HOKE	2006	93.13	.7300	.6798	12.01
99	GREENE	2005	92.95	.7560	.7027	39.47
100	JONES	2006	88.14	.8000	.7051	37.06

2012 List of the Sales Ratio Study sorted by County Tax Rate

	County	Revaluation Year	Median	Tax Rate	Effective Tax Rate	COD
1	SCOTLAND	2011	108.96	1.030	1.1223	29.48
2	NORTHAMPTON	2011	103.82	.9200	.9551	20.94
3	FRANKLIN	2012	100.00	.8725	.8725	14.40
4	EDGECOMBE	2009	102.73	.8600	.8835	16.31
5	ORANGE	2009	105.15	.8580	.9022	8.81
6	HERTFORD	2011	108.98	.8400	.9154	35.99
7	GASTON	2007	110.02	.8350	.9187	23.12
8	COLUMBUS	2005	132.30	.8150	1.0782	35.85
9	RICHMOND	2008	103.23	.8100	.8362	24.76
10	LENOIR	2009	108.35	.8000	.8668	25.32
11	JONES	2006	88.14	.8000	.7051	37.06
12	GRANVILLE	2010	104.97	.7950	.8345	43.32
13	MECKLENBURG	2011	100.15	.7922	.7934	11.01
14	WASHINGTON	2005	100.15	.7900	.7912	40.23
15	SAMPSON	2011	101.77	.7850	.7989	52.04
16	VANCE	2008	130.87	.7820	1.0234	69.53
17	GUILFORD	2012	99.56	.7804	.7770	7.48
18	JOHNSTON	2011	101.88	.7800	.7947	9.08
19	BERTIE	2012	95.85	.7800	.7476	14.24
20	ROBESON	2010	98.00	.7700	.7546	10.40
21	ANSON	2010	110.60	.7670	.8483	16.97
22	GREENE	2005	92.95	.7560	.7027	39.47
23	LEE	2007	98.16	.7500	.7362	23.42
24	DURHAM	2008	106.33	.7444	.7915	13.96
25	CUMBERLAND	2009	100.15	.7400	.7411	16.56
26	BLADEN	2007	100.00	.7400	.7400	40.69
27	WILSON	2008	107.64	.7300	.7858	18.03
28	HOKE	2006	93.13	.7300	.6798	12.01
29	HARNETT	2009	99.07	.7250	.7183	23.03
30	CLEVELAND	2008	102.45	.7200	.7376	33.29
31	DUPLIN	2009	95.47	.7100	.6778	47.91
32	WAYNE	2011	100.22	.7025	.7040	13.79
33	PERSON	2005	99.91	.7000	.6994	30.95
34	CABARRUS	2012	97.84	.7000	.6849	4.12
35	ROCKINGHAM	2011	103.73	.6960	.7220	34.11
36	YADKIN	2009	111.95	.6900	.7725	31.96
37	CHOWAN	2006	97.95	.6850	.6710	22.40
38	PITT	2012	99.86	.6800	.6790	12.38
39	HALIFAX	2007	96.88	.6800	.6588	27.14
40	FORSYTH	2009	107.24	.6740	.7228	20.35
41	TYRRELL	2009	106.23	.6700	.7117	47.44
42	MARTIN	2009	101.05	.6700	.6770	40.22
43	NASH	2009	99.37	.6700	.6658	15.27
44	STANLY	2005	94.56	.6700	.6336	34.46
45	UNION	2008	119.78	.6600	.7905	14.33
46	WARREN	2009	103.43	.6600	.6826	23.60
47	CASWELL	2008	96.71	.6590	.6373	15.18
48	WILKES	2007	100.15	.6500	.6510	18.58
49	GATES	2009	122.58	.6400	.7845	25.72
50	HYDE	2009	109.48	.6400	.7007	39.22

2012 List of the Sales Ratio Study sorted by County Tax Rate

	County	Revaluation Year	Median	Tax Rate	Effective Tax Rate	COD
51	STOKES	2009	106.00	.6400	.6784	17.98
52	CALDWELL	2005	96.49	.6299	.6078	29.56
53	PAMLICO	2012	97.28	.6250	.6080	18.49
54	ROWAN	2011	97.30	.6225	.6057	9.84
55	CHATHAM	2009	104.66	.6219	.6509	20.84
56	PASQUOTANK	2006	107.48	.6200	.6664	32.15
57	DAVIE	2009	107.05	.6200	.6637	13.06
58	RUTHERFORD	2012	100.43	.6070	.6096	43.91
59	ALEXANDER	2007	101.85	.6050	.6162	29.71
60	LINCOLN	2011	104.40	.5980	.6243	19.19
61	CAMDEN	2007	116.02	.5900	.6845	33.99
62	RANDOLPH	2007	105.11	.5860	.6159	15.19
63	ONSLow	2010	100.97	.5850	.5907	12.66
64	SURRY	2012	99.75	.5820	.5805	8.89
65	MONTGOMERY	2012	95.68	.5700	.5454	34.89
66	NEW HANOVER	2012	96.41	.5540	.5341	8.65
67	MCDOWELL	2011	94.64	.5500	.5205	56.11
68	HAYWOOD	2011	99.80	.5413	.5402	24.55
69	DAVIDSON	2007	106.75	.5400	.5765	10.02
70	WAKE	2008	110.10	.5340	.5879	10.52
71	BEAUFORT	2010	104.36	.5300	.5531	31.09
72	CATAWBA	2011	100.51	.5300	.5327	9.78
73	BUNCOMBE	2006	99.00	.5250	.5198	22.67
74	BURKE	2007	114.85	.5200	.5972	31.18
75	ALAMANCE	2009	107.99	.5200	.5615	22.78
76	POLK	2009	100.25	.5200	.5213	26.82
77	MADISON	2012	99.73	.5200	.5186	37.30
78	CHEROKEE	2012	98.00	.5200	.5096	26.28
79	HENDERSON	2011	96.45	.5136	.4954	16.65
80	PENDER	2011	101.43	.5120	.5193	23.24
81	IREDELL	2011	103.01	.4850	.4996	23.85
82	CRAVEN	2010	106.79	.4700	.5019	11.56
83	ALLEGHANY	2007	104.79	.4700	.4925	38.97
84	MOORE	2007	100.19	.4650	.4659	20.52
85	YANCEY	2008	103.64	.4500	.4664	34.68
86	BRUNSWICK	2011	103.11	.4425	.4563	28.95
87	PERQUIMANS	2008	127.00	.4400	.5588	29.91
88	GRAHAM	2010	101.04	.4400	.4446	23.63
89	AVERY	2010	106.44	.4050	.4311	41.80
90	MITCHELL	2009	104.51	.4000	.4180	35.70
91	ASHE	2011	102.15	.4000	.4086	34.24
92	TRANSYLVANIA	2009	99.95	.3949	.3947	14.69
93	CLAY	2010	142.43	.3600	.5127	38.13
94	SWAIN	2005	96.55	.3300	.3186	40.12
95	CURRITUCK	2005	121.35	.3200	.3883	36.92
96	WATAUGA	2006	102.02	.3130	.3193	36.88
97	CARTERET	2011	109.36	.2900	.3171	21.27
98	JACKSON	2008	124.94	.2800	.3498	30.80
99	DARE	2005	123.12	.2800	.3447	23.71
100	MACON	2007	120.35	.2790	.3358	21.99

2012 List of the Sales Ratio Study sorted by Effective Tax Rate

	County	Revaluation Year	Median	Tax Rate	Effective Tax Rate	COD
1	SCOTLAND	2011	108.96	1.030	1.1223	29.48
2	COLUMBUS	2005	132.30	.8150	1.0782	35.85
3	VANCE	2008	130.87	.7820	1.0234	69.53
4	NORTHAMPTON	2011	103.82	.9200	.9551	20.94
5	GASTON	2007	110.02	.8350	.9187	23.12
6	HERTFORD	2011	108.98	.8400	.9154	35.99
7	ORANGE	2009	105.15	.8580	.9022	8.81
8	EDGEcombe	2009	102.73	.8600	.8835	16.31
9	FRANKLIN	2012	100.00	.8725	.8725	14.40
10	LENOIR	2009	108.35	.8000	.8668	25.32
11	ANSON	2010	110.60	.7670	.8483	16.97
12	RICHMOND	2008	103.23	.8100	.8362	24.76
13	GRANVILLE	2010	104.97	.7950	.8345	43.32
14	SAMPSON	2011	101.77	.7850	.7989	52.04
15	JOHNSTON	2011	101.88	.7800	.7947	9.08
16	MECKLENBURG	2011	100.15	.7922	.7934	11.01
17	DURHAM	2008	106.33	.7444	.7915	13.96
18	WASHINGTON	2005	100.15	.7900	.7912	40.23
19	UNION	2008	119.78	.6600	.7905	14.33
20	WILSON	2008	107.64	.7300	.7858	18.03
21	GATES	2009	122.58	.6400	.7845	25.72
22	GUILFORD	2012	99.56	.7804	.7770	7.48
23	YADKIN	2009	111.95	.6900	.7725	31.96
24	ROBESON	2010	98.00	.7700	.7546	10.40
25	BERTIE	2012	95.85	.7800	.7476	14.24
26	CUMBERLAND	2009	100.15	.7400	.7411	16.56
27	BLADEN	2007	100.00	.7400	.7400	40.69
28	CLEVELAND	2008	102.45	.7200	.7376	33.29
29	LEE	2007	98.16	.7500	.7362	23.42
30	FORSYTH	2009	107.24	.6740	.7228	20.35
31	ROCKINGHAM	2011	103.73	.6960	.7220	34.11
32	HARNETT	2009	99.07	.7250	.7183	23.03
33	TYRRELL	2009	106.23	.6700	.7117	47.44
34	JONES	2006	88.14	.8000	.7051	37.06
35	WAYNE	2011	100.22	.7025	.7040	13.79
36	GREENE	2005	92.95	.7560	.7027	39.47
37	HYDE	2009	109.48	.6400	.7007	39.22
38	PERSON	2005	99.91	.7000	.6994	30.95
39	CABARRUS	2012	97.84	.7000	.6849	4.12
40	CAMDEN	2007	116.02	.5900	.6845	33.99
41	WARREN	2009	103.43	.6600	.6826	23.60
42	HOKE	2006	93.13	.7300	.6798	12.01
43	PITT	2012	99.86	.6800	.6790	12.38
44	STOKES	2009	106.00	.6400	.6784	17.98
45	DUPLIN	2009	95.47	.7100	.6778	47.91
46	MARTIN	2009	101.05	.6700	.6770	40.22
47	CHOWAN	2006	97.95	.6850	.6710	22.40
48	PASQUOTANK	2006	107.48	.6200	.6664	32.15
49	NASH	2009	99.37	.6700	.6658	15.27
50	DAVIE	2009	107.05	.6200	.6637	13.06

2012 List of the Sales Ratio Study sorted by Effective Tax Rate

	County	Revaluation Year	Median	Tax Rate	Effective Tax Rate	COD
51	HALIFAX	2007	96.88	.6800	.6588	27.14
52	WILKES	2007	100.15	.6500	.6510	18.58
53	CHATHAM	2009	104.66	.6219	.6509	20.84
54	CASWELL	2008	96.71	.6590	.6373	15.18
55	STANLY	2005	94.56	.6700	.6336	34.46
56	LINCOLN	2011	104.40	.5980	.6243	19.19
57	ALEXANDER	2007	101.85	.6050	.6162	29.71
58	RANDOLPH	2007	105.11	.5860	.6159	15.19
59	RUTHERFORD	2012	100.43	.6070	.6096	43.91
60	PAMLICO	2012	97.28	.6250	.6080	18.49
61	CALDWELL	2005	96.49	.6299	.6078	29.56
62	ROWAN	2011	97.30	.6225	.6057	9.84
63	BURKE	2007	114.85	.5200	.5972	31.18
64	ONSLow	2010	100.97	.5850	.5907	12.66
65	WAKE	2008	110.10	.5340	.5879	10.52
66	SURRY	2012	99.75	.5820	.5805	8.89
67	DAVIDSON	2007	106.75	.5400	.5765	10.02
68	ALAMANCE	2009	107.99	.5200	.5615	22.78
69	PERQUIMANS	2008	127.00	.4400	.5588	29.91
70	BEAUFORT	2010	104.36	.5300	.5531	31.09
71	MONTGOMERY	2012	95.68	.5700	.5454	34.89
72	HAYWOOD	2011	99.80	.5413	.5402	24.55
73	NEW HANOVER	2012	96.41	.5540	.5341	8.65
74	CATAWBA	2011	100.51	.5300	.5327	9.78
75	POLK	2009	100.25	.5200	.5213	26.82
76	MCDOWELL	2011	94.64	.5500	.5205	56.11
77	BUNCOMBE	2006	99.00	.5250	.5198	22.67
78	PENDER	2011	101.43	.5120	.5193	23.24
79	MADISON	2012	99.73	.5200	.5186	37.30
80	CLAY	2010	142.43	.3600	.5127	38.13
81	CHEROKEE	2012	98.00	.5200	.5096	26.28
82	CRAVEN	2010	106.79	.4700	.5019	11.56
83	IREDELL	2011	103.01	.4850	.4996	23.85
84	HENDERSON	2011	96.45	.5136	.4954	16.65
85	ALLEGHANY	2007	104.79	.4700	.4925	38.97
86	YANCEY	2008	103.64	.4500	.4664	34.68
87	MOORE	2007	100.19	.4650	.4659	20.52
88	BRUNSWICK	2011	103.11	.4425	.4563	28.95
89	GRAHAM	2010	101.04	.4400	.4446	23.63
90	AVERY	2010	106.44	.4050	.4311	41.80
91	MITCHELL	2009	104.51	.4000	.4180	35.70
92	ASHE	2011	102.15	.4000	.4086	34.24
93	TRANSYLVANIA	2009	99.95	.3949	.3947	14.69
94	CURRITUCK	2005	121.35	.3200	.3883	36.92
95	JACKSON	2008	124.94	.2800	.3498	30.80
96	DARE	2005	123.12	.2800	.3447	23.71
97	MACON	2007	120.35	.2790	.3358	21.99
98	WATAUGA	2006	102.02	.3130	.3193	36.88
99	SWAIN	2005	96.55	.3300	.3186	40.12
100	CARTERET	2011	109.36	.2900	.3171	21.27

2012 List of the Sales Ratio Study sorted by Reappraisal Year

	County	Revaluation Year	Median	Tax Rate	Effective Tax Rate	COD
1	BERTIE	2012	95.85	.7800	.7476	14.24
2	CABARRUS	2012	97.84	.7000	.6849	4.12
3	CHEROKEE	2012	98.00	.5200	.5096	26.28
4	FRANKLIN	2012	100.00	.8725	.8725	14.40
5	GUILFORD	2012	99.56	.7804	.7770	7.48
6	MADISON	2012	99.73	.5200	.5186	37.30
7	MONTGOMERY	2012	95.68	.5700	.5454	34.89
8	NEW HANOVER	2012	96.41	.5540	.5341	8.65
9	PAMLICO	2012	97.28	.6250	.6080	18.49
10	PITT	2012	99.86	.6800	.6790	12.38
11	RUTHERFORD	2012	100.43	.6070	.6096	43.91
12	SURRY	2012	99.75	.5820	.5805	8.89

2012 Reappraisal County Stats					
Minimum	95.68	0.5200	0.5096	4.12	
Maximum	100.43	0.8725	0.8725	43.91	
Average	98.37	0.6492	0.6389	19.25	

1	ASHE	2011	102.15	.4000	.4086	34.24
2	BRUNSWICK	2011	103.11	.4425	.4563	28.95
3	CARTERET	2011	109.36	.2900	.3171	21.27
4	CATAWBA	2011	100.51	.5300	.5327	9.78
5	HAYWOOD	2011	99.80	.5413	.5402	24.55
6	HENDERSON	2011	96.45	.5136	.4954	16.65
7	HERTFORD	2011	108.98	.8400	.9154	35.99
8	IREDELL	2011	103.01	.4850	.4996	23.85
9	JOHNSTON	2011	101.88	.7800	.7947	9.08
10	LINCOLN	2011	104.40	.5980	.6243	19.19
11	MCDOWELL	2011	94.64	.5500	.5205	56.11
12	MECKLENBURG	2011	100.15	.7922	.7934	11.01
13	NORTHAMPTON	2011	103.82	.9200	.9551	20.94
14	PENDER	2011	101.43	.5120	.5193	23.24
15	ROCKINGHAM	2011	103.73	.6960	.7220	34.11
16	ROWAN	2011	97.30	.6225	.6057	9.84
17	SAMPSON	2011	101.77	.7850	.7989	52.04
18	SCOTLAND	2011	108.96	1.030	1.1223	29.48
19	WAYNE	2011	100.22	.7025	.7040	13.79

2011 Reappraisal County Stats					
Minimum	94.64	0.2900	0.3171	9.08	
Maximum	109.36	1.0300	1.1223	56.11	
Average	102.19	0.6332	0.6487	24.95	

1	ANSON	2010	110.60	.7670	.8483	16.97
2	AVERY	2010	106.44	.4050	.4311	41.80
3	BEAUFORT	2010	104.36	.5300	.5531	31.09
4	CLAY	2010	142.43	.3600	.5127	38.13
5	CRAVEN	2010	106.79	.4700	.5019	11.56
6	GRAHAM	2010	101.04	.4400	.4446	23.63
7	GRANVILLE	2010	104.97	.7950	.8345	43.32
8	ONSLow	2010	100.97	.5850	.5907	12.66
9	ROBESON	2010	98.00	.7700	.7546	10.40

2010 Reappraisal County Stats					
Minimum	98.00	0.3600	0.4311	10.40	
Maximum	142.43	0.7950	0.8483	43.32	
Average	108.40	0.5691	0.6079	25.51	

2012 List of the Sales Ratio Study sorted by Reappraisal Year

	County	Revaluation Year	Median	Tax Rate	Effective Tax Rate	COD
1	ALAMANCE	2009	107.99	.5200	.5615	22.78
2	CHATHAM	2009	104.66	.6219	.6509	20.84
3	CUMBERLAND	2009	100.15	.7400	.7411	16.56
4	DAVIE	2009	107.05	.6200	.6637	13.06
5	DUPLIN	2009	95.47	.7100	.6778	47.91
6	EDGECOMBE	2009	102.73	.8600	.8835	16.31
7	FORSYTH	2009	107.24	.6740	.7228	20.35
8	GATES	2009	122.58	.6400	.7845	25.72
9	HARNETT	2009	99.07	.7250	.7183	23.03
10	HYDE	2009	109.48	.6400	.7007	39.22
11	LENOIR	2009	108.35	.8000	.8668	25.32
12	MARTIN	2009	101.05	.6700	.6770	40.22
13	MITCHELL	2009	104.51	.4000	.4180	35.70
14	NASH	2009	99.37	.6700	.6658	15.27
15	ORANGE	2009	105.15	.8580	.9022	8.81
16	POLK	2009	100.25	.5200	.5213	26.82
17	STOKES	2009	106.00	.6400	.6784	17.98
18	TRANSYLVANIA	2009	99.95	.3949	.3947	14.69
19	TYRRELL	2009	106.23	.6700	.7117	47.44
20	WARREN	2009	103.43	.6600	.6826	23.60
21	YADKIN	2009	111.95	.6900	.7725	31.96

2009 Reappraisal County Stats					
Minimum	95.47	0.3949	0.3947	8.81	
Maximum	122.58	0.8600	0.9022	47.91	
Average	104.89	0.6535	0.6855	25.41	

1	CASWELL	2008	96.71	.6590	.6373	15.18
2	CLEVELAND	2008	102.45	.7200	.7376	33.29
3	DURHAM	2008	106.33	.7444	.7915	13.96
4	JACKSON	2008	124.94	.2800	.3498	30.80
5	PERQUIMANS	2008	127.00	.4400	.5588	29.91
6	RICHMOND	2008	103.23	.8100	.8362	24.76
7	UNION	2008	119.78	.6600	.7905	14.33
8	VANCE	2008	130.87	.7820	1.0234	69.53
9	WAKE	2008	110.10	.5340	.5879	10.52
10	WILSON	2008	107.64	.7300	.7858	18.03
11	YANCEY	2008	103.64	.4500	.4664	34.68

2008 Reappraisal County Stats					
Minimum	96.71	0.2800	0.3498	10.52	
Maximum	130.87	0.8100	1.0234	69.53	
Average	112.06	0.6190	0.6878	26.82	

2012 List of the Sales Ratio Study sorted by Reappraisal Year

	County	Revaluation Year	Median	Tax Rate	Effective Tax Rate	COD
1	ALEXANDER	2007	101.85	.6050	.6162	29.71
2	ALLEGHANY	2007	104.79	.4700	.4925	38.97
3	BLADEN	2007	100.00	.7400	.7400	40.69
4	BURKE	2007	114.85	.5200	.5972	31.18
5	CAMDEN	2007	116.02	.5900	.6845	33.99
6	DAVIDSON	2007	106.75	.5400	.5765	10.02
7	GASTON	2007	110.02	.8350	.9187	23.12
8	HALIFAX	2007	96.88	.6800	.6588	27.14
9	LEE	2007	98.16	.7500	.7362	23.42
10	MACON	2007	120.35	.2790	.3358	21.99
11	MOORE	2007	100.19	.4650	.4659	20.52
12	RANDOLPH	2007	105.11	.5860	.6159	15.19
13	WILKES	2007	100.15	.6500	.6510	18.58

2007 Reappraisal County Stats					
Minimum	96.88	0.2790	0.3358	10.02	
Maximum	120.35	0.8350	0.9187	40.69	
Average	105.78	0.5931	0.6222	25.73	

1	BUNCOMBE	2006	99.00	.5250	.5198	22.67
2	CHOWAN	2006	97.95	.6850	.6710	22.40
3	HOKE	2006	93.13	.7300	.6798	12.01
4	JONES	2006	88.14	.8000	.7051	37.06
5	PASQUOTANK	2006	107.48	.6200	.6664	32.15
6	WATAUGA	2006	102.02	.3130	.3193	36.88

2006 Reappraisal County Stats					
Minimum	88.14	0.3130	0.3193	12.01	
Maximum	107.48	0.8000	0.7051	37.06	
Average	97.95	0.6122	0.5936	27.20	

1	CALDWELL	2005	96.49	.6299	.6078	29.56
2	COLUMBUS	2005	132.30	.8150	1.0782	35.85
3	CURRITUCK	2005	121.35	.3200	.3883	36.92
4	DARE	2005	123.12	.2800	.3447	23.71
5	GREENE	2005	92.95	.7560	.7027	39.47
6	PERSON	2005	99.91	.7000	.6994	30.95
7	STANLY	2005	94.56	.6700	.6336	34.46
8	SWAIN	2005	96.55	.3300	.3186	40.12
9	WASHINGTON	2005	100.15	.7900	.7912	40.23

2005 Reappraisal County Stats					
Minimum	92.95	0.2800	0.3186	23.71	
Maximum	132.30	0.8150	1.0782	40.23	
Average	106.38	0.5879	0.6183	34.59	

2012-2013
PROPERTY TAX RATES AND REVALUATION SCHEDULES FOR NORTH CAROLINA COUNTIES
 (All rates per \$100 valuation*)

Counties	Tax Rate	Year of latest revaluation	Next scheduled revaluation	Counties	Tax Rate	Year of latest revaluation	Next scheduled revaluation
Alamance	\$.5200	2009	2017	Johnston	\$.7800	2011	2019
Alexander	.6050	2007	2015	Jones	.8000	2006	2014
Alleghany	.4700	2007	2015	Lee	.7500	2007	2013
Anson	.7670	2010	2018	Lenoir	.8000	2009	2017
Ashe	.4000	2011	2015	Lincoln	.5980	2011	2019
Avery	.4050	2010	2018	Macon	.2790	2007	2015
Beaufort	.5300	2010	2018	Madison	.5200	2012	2020
Bertie	.7800	2012	2020	Martin	.6700	2009	2017
Bladen	.7400	2007	2015	McDowell	.5500	2011	2019
Brunswick	.4425	2011	2015	Mecklenburg	.7922	2011	2019
Buncombe	.5250	2006	2013	Mitchell	.4000	2009	2014
Burke	.5200	2007	2013	Montgomery	.5700	2012	2020
Cabarrus	.7000	2012	2016	Moore	.4650	2007	2015
Caldwell	.6299	2005	2013	Nash	.6700	2009	2017
Camden	.5900	2007	2015	New Hanover	.5540	2012	2016
Carteret	.2900	2011	2015	Northampton	.9200	2011	2015
Caswell	.6590	2008	2014	Onslow	.5850	2010	2014
Catawba	.5300	2011	2015	Orange	.8580	2009	2015
Chatham	.6219	2009	2015	Pamlico	.6250	2012	2020
Cherokee	.5200	2012	2016	Pasquotank	.6200	2006	2014
Chowan	.6850	2006	2014	Pender	.5120	2011	2019
Clay	.3600	2010	2018	Perquimans	.4400	2008	2016
Cleveland	.7200	2008	2014	Person	.7000	2005	2013
Columbus	.8150	2005	2013	Pitt	.6800	2012	2016
Craven	.4700	2010	2016	Polk	.5200	2009	2017
Cumberland	.7400	2009	2017	Randolph	.5860	2007	2013
Currituck	.3200	2005	2013	Richmond	.8100	2008	2014
Dare	.2800	2005	2013	Robeson	.7700	2010	2018
Davidson	.5400	2007	2015	Rockingham	.6960	2011	2015
Davie	.6200	2009	2013	Rowan	.6225	2011	2015
Duplin	.7100	2009	2017	Rutherford	.6070	2012	2016
Durham	.7444	2008	2016	Sampson	.7850	2011	2019
Edgecombe	.8600	2009	2017	Scotland	1.030	2011	2019
Forsyth	.6740	2009	2013	Stanly	.6700	2005	2013
Franklin	.8725	2012	2018	Stokes	.6400	2009	2013
Gaston	.8350	2007	2013	Surry	.5820	2012	2016
Gates	.6400	2009	2017	Swain	.3300	2005	2013
Graham	.4400	2010	2015	Transylvania	.3949	2009	2016
Granville	.7950	2010	2018	Tyrrell	.6700	2009	2017
Greene	.7560	2005	2013	Union	.6600	2008	2015
Guilford	.7804	2012	2020	Vance	.7820	2008	2016
Halifax	.6800	2007	2015	Wake	.5340	2008	2016
Harnett	.7250	2009	2015	Warren	.6600	2009	2017
Haywood	.5413	2011	2015	Washington	.7900	2005	2013
Henderson	.5136	2011	2015	Watauga	.3130	2006	2014
Hertford	.8400	2011	2019	Wayne	.7025	2011	2019
Hoke	.7300	2006	2014	Wilkes	.6500	2007	2013
Hyde	.6400	2009	2017	Wilson	.7300	2008	2016
Iredell	.4850	2011	2015	Yadkin	.6900	2009	2015
Jackson	.2800	2008	2016	Yancey	.4500	2008	2016

Property subject to taxation must be assessed at 100% of appraised value.
 Revaluations are effective January 1 of year shown. Real property must be revalued every 8 years but counties may elect to revalue more frequently.
 Year shown for next scheduled revaluation is the year indicated by the most recent county resolution provided to NCDOR as of July 2012.