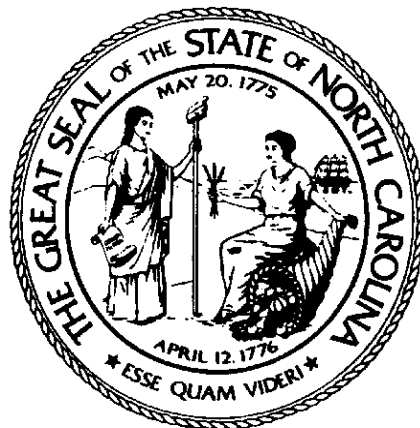


# SALES ASSESSMENT RATIO STUDIES AS OF JANUARY 1, 2014



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 01/01/2013 to 12/31/2013.

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 01/01/2014.

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

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The Sales Ratio Study is a study used to measure the level of appraisal. By checking the level of appraisal and equalizing values of the Public Service Companies of 4<sup>th</sup> and 7<sup>th</sup> 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.

2014 List of the Sales Ratio Study sorted Alphabetically by County

County	Revaluation		Rate	Effective	
	Year	Median		Tax Rate	COD
1 ALAMANCE	2009	107.26	.5300	.5685	23.73
2 ALEXANDER	2007	100.04	.6650	.6653	25.74
3 ALLEGHANY	2007	113.48	.4700	.5333	46.64
4 ANSON	2010	111.94	.7670	.8586	32.67
5 ASHE	2011	114.53	.4000	.4581	28.04
6 AVERY	2014	93.24	.5210	.4858	14.36
7 BEAUFORT	2010	112.64	.5300	.5970	32.34
8 BERTIE	2012	96.12	.8400	.8074	27.87
9 BLADEN	2007	95.56	.7400	.7071	45.82
10 BRUNSWICK	2011	107.43	.4425	.4754	33.48
11 BUNCOMBE	2013	95.17	.6040	.5748	22.19
12 BURKE	2013	101.75	.6800	.6919	20.29
13 CABARRUS	2012	97.84	.7000	.6849	8.82
14 CALDWELL	2013	100.20	.6000	.6012	18.12
15 CAMDEN	2007	126.94	.5900	.7489	35.90
16 CARTERET	2011	108.40	.3000	.3252	18.06
17 CASWELL	2008	98.57	.6790	.6693	17.42
18 CATAWBA	2011	102.39	.5300	.5427	11.86
19 CHATHAM	2009	103.40	.6219	.6431	21.73
20 CHEROKEE	2012	105.43	.5200	.5482	34.74
21 CHOWAN	2014	98.68	.7000	.6908	14.70
22 CLAY	2010	129.88	.3600	.4676	51.23
23 CLEVELAND	2008	108.96	.7200	.7845	39.08
24 COLUMBUS	2013	93.43	.8050	.7521	37.83
25 CRAVEN	2010	113.14	.4675	.5289	14.04
26 CUMBERLAND	2009	104.43	.7400	.7728	15.99
27 CURRITUCK	2013	94.41	.4800	.4532	17.43
28 DARE	2013	93.80	.4300	.4034	13.33
29 DAVIDSON	2007	105.27	.5400	.5685	12.38
30 DAVIE	2013	102.54	.6600	.6768	13.93
31 DUPLIN	2009	93.21	.7300	.6805	30.58
32 DURHAM	2008	101.91	.7931	.8083	12.98
33 EDGECOMBE	2009	103.75	.8950	.9286	17.69
34 FORSYTH	2013	99.38	.7168	.7123	22.34
35 FRANKLIN	2012	95.96	.8725	.8373	21.42
36 GASTON	2007	108.41	.8700	.9432	35.88
37 GATES	2009	134.67	.6400	.8619	44.84
38 GRAHAM	2010	100.03	.4600	.4601	27.47
39 GRANVILLE	2010	103.36	.8300	.8579	30.60
40 GREENE	2013	104.01	.7860	.8175	32.92
41 GUILFORD	2012	97.65	.7700	.7519	9.29
42 HALIFAX	2007	102.68	.6800	.6983	29.49
43 HARNETT	2009	103.72	.7500	.7779	22.38
44 HAYWOOD	2011	103.75	.5413	.5616	21.41
45 HENDERSON	2011	100.60	.5136	.5167	23.95
46 HERTFORD	2011	113.89	.8400	.9567	35.72
47 HOKE	2014	99.53	.7300	.7266	6.62
48 HYDE	2009	109.10	.6400	.6982	54.52
49 IREDELL	2011	100.00	.4850	.4850	16.18
50 JACKSON	2008	136.10	.2800	.3811	34.35

2014 List of the Sales Ratio Study sorted Alphabetically by County

County	Revaluation		Rate	Effective	
	Year	Median		Tax Rate	COD
51 JOHNSTON	2011	99.43	.7800	.7756	9.30
52 JONES	2014	98.20	.7700	.7561	9.27
53 LEE	2013	99.33	.7200	.7152	12.04
54 LENOIR	2009	100.95	.8350	.8430	13.66
55 LINCOLN	2011	100.11	.5980	.5986	20.99
56 MACON	2007	126.18	.2790	.3520	25.72
57 MADISON	2012	87.27	.5200	.4538	40.86
58 MARTIN	2009	110.00	.7200	.7920	24.84
59 MCDOWELL	2011	97.54	.5500	.5364	14.47
60 MECKLENBURG	2011	94.18	.8157	.7683	11.99
61 MITCHELL	2014	99.31	.5300	.5264	8.03
62 MONTGOMERY	2012	104.51	.5700	.5957	36.63
63 MOORE	2007	103.10	.4650	.4794	22.22
64 NASH	2009	100.68	.6700	.6746	18.61
65 NEW HANOVER	2012	93.33	.5540	.5171	9.03
66 NORTHAMPTON	2011	106.51	.9200	.9799	34.78
67 ONSLOW	2014	97.83	.6750	.6604	7.06
68 ORANGE	2009	100.56	.8780	.8830	13.13
69 PAMLICO	2012	83.48	.6250	.5218	25.24
70 PASQUOTANK	2014	100.82	.7600	.7662	31.11
71 PENDER	2011	105.26	.5120	.5389	29.22
72 PERQUIMANS	2008	132.04	.4400	.5810	26.17
73 PERSON	2013	101.65	.7000	.7116	30.55
74 PITT	2012	100.00	.6800	.6800	14.49
75 POLK	2009	99.73	.5175	.5161	29.58
76 RANDOLPH	2014	98.00	.6550	.6419	7.48
77 RICHMOND	2008	105.71	.8100	.8562	19.02
78 ROBESON	2010	100.00	.7700	.7700	22.92
79 ROCKINGHAM	2011	100.84	.6960	.7018	43.21
80 ROWAN	2011	108.83	.6500	.7074	28.35
81 RUTHERFORD	2012	102.75	.6070	.6237	44.08
82 SAMPSON	2011	102.57	.8300	.8514	46.31
83 SCOTLAND	2011	100.84	1.0300	1.0387	17.98
84 STANLY	2013	95.28	.6700	.6384	21.58
85 STOKES	2013	100.83	.6400	.6453	11.87
86 SURRY	2012	99.16	.5820	.5771	11.43
87 SWAIN	2013	101.15	.3600	.3641	49.12
88 TRANSYLVANIA	2009	103.73	.4499	.4667	33.94
89 TYRRELL	2009	115.70	.6900	.7984	43.57
90 UNION	2008	110.97	.7614	.8450	16.02
91 VANCE	2008	122.81	.7920	.9727	51.57
92 WAKE	2008	105.49	.5780	.6097	11.01
93 WARREN	2009	118.33	.6600	.7809	28.96
94 WASHINGTON	2013	103.50	.7900	.8177	24.58
95 WATAUGA	2014	98.88	.3130	.3095	20.50
96 WAYNE	2011	100.64	.6665	.6707	13.48
97 WILKES	2013	93.24	.6900	.6434	14.36
98 WILSON	2008	110.37	.7300	.8057	16.06
99 YADKIN	2009	103.71	.6600	.6845	28.71
100 YANCEY	2008	91.75	.5000	.4588	38.10

2014 List of the Sales Ratio Study sorted by Median

County	Revaluation		Rate	Effective Tax Rate	COD
	Year	Median			
1 JACKSON	2008	136.10	.2800	.3811	34.35
2 GATES	2009	134.67	.6400	.8619	44.84
3 PERQUIMANS	2008	132.04	.4400	.5810	26.17
4 CLAY	2010	129.88	.3600	.4676	51.23
5 CAMDEN	2007	126.94	.5900	.7489	35.90
6 MACON	2007	126.18	.2790	.3520	25.72
7 VANCE	2008	122.81	.7920	.9727	51.57
8 WARREN	2009	118.33	.6600	.7809	28.96
9 TYRRELL	2009	115.70	.6900	.7984	43.57
10 ASHE	2011	114.53	.4000	.4581	28.04
11 HERTFORD	2011	113.89	.8400	.9567	35.72
12 ALLEGHANY	2007	113.48	.4700	.5333	46.64
13 CRAVEN	2010	113.14	.4675	.5289	14.04
14 BEAUFORT	2010	112.64	.5300	.5970	32.34
15 ANSON	2010	111.94	.7670	.8586	32.67
16 UNION	2008	110.97	.7614	.8450	16.02
17 WILSON	2008	110.37	.7300	.8057	16.06
18 MARTIN	2009	110.00	.7200	.7920	24.84
19 HYDE	2009	109.10	.6400	.6982	54.52
20 CLEVELAND	2008	108.96	.7200	.7845	39.08
21 ROWAN	2011	108.83	.6500	.7074	28.35
22 GASTON	2007	108.41	.8700	.9432	35.88
23 CARTERET	2011	108.40	.3000	.3252	18.06
24 BRUNSWICK	2011	107.43	.4425	.4754	33.48
25 ALAMANCE	2009	107.26	.5300	.5685	23.73
26 NORTHAMPTON	2011	106.51	.9200	.9799	34.78
27 RICHMOND	2008	105.71	.8100	.8562	19.02
28 WAKE	2008	105.49	.5780	.6097	11.01
29 CHEROKEE	2012	105.43	.5200	.5482	34.74
30 DAVIDSON	2007	105.27	.5400	.5685	12.38
31 PENDER	2011	105.26	.5120	.5389	29.22
32 MONTGOMERY	2012	104.51	.5700	.5957	36.63
33 CUMBERLAND	2009	104.43	.7400	.7728	15.99
34 GREENE	2013	104.01	.7860	.8175	32.92
35 EDGECOMBE	2009	103.75	.8950	.9286	17.69
36 HAYWOOD	2011	103.75	.5413	.5616	21.41
37 TRANSYLVANIA	2009	103.73	.4499	.4667	33.94
38 HARNETT	2009	103.72	.7500	.7779	22.38
39 YADKIN	2009	103.71	.6600	.6845	28.71
40 WASHINGTON	2013	103.50	.7900	.8177	24.58
41 CHATHAM	2009	103.40	.6219	.6431	21.73
42 GRANVILLE	2010	103.36	.8300	.8579	30.60
43 MOORE	2007	103.10	.4650	.4794	22.22
44 RUTHERFORD	2012	102.75	.6070	.6237	44.08
45 HALIFAX	2007	102.68	.6800	.6983	29.49
46 SAMPSON	2011	102.57	.8300	.8514	46.31
47 DAVIE	2013	102.54	.6600	.6768	13.93
48 CATAWBA	2011	102.39	.5300	.5427	11.86
49 DURHAM	2008	101.91	.7931	.8083	12.98
50 BURKE	2013	101.75	.6800	.6919	20.29

2014 List of the Sales Ratio Study sorted by Median

County	Revaluation		Rate	Effective Tax Rate	COD
	Year	Median			
51 PERSON	2013	101.65	.7000	.7116	30.55
52 SWAIN	2013	101.15	.3600	.3641	49.12
53 LENOIR	2009	100.95	.8350	.8430	13.66
54 SCOTLAND	2011	100.84	1.0300	1.0387	17.98
55 ROCKINGHAM	2011	100.84	.6960	.7018	43.21
56 STOKES	2013	100.83	.6400	.6453	11.87
57 PASQUOTANK	2014	100.82	.7600	.7662	31.11
58 NASH	2009	100.68	.6700	.6746	18.61
59 WAYNE	2011	100.64	.6665	.6707	13.48
60 HENDERSON	2011	100.60	.5136	.5167	23.95
61 ORANGE	2009	100.56	.8780	.8830	13.13
62 CALDWELL	2013	100.20	.6000	.6012	18.12
63 LINCOLN	2011	100.11	.5980	.5986	20.99
64 ALEXANDER	2007	100.04	.6650	.6653	25.74
65 GRAHAM	2010	100.03	.4600	.4601	27.47
66 IREDELL	2011	100.00	.4850	.4850	16.18
67 PITT	2012	100.00	.6800	.6800	14.49
68 ROBESON	2010	100.00	.7700	.7700	22.92
69 POLK	2009	99.73	.5175	.5161	29.58
70 HOKE	2014	99.53	.7300	.7266	6.62
71 JOHNSTON	2011	99.43	.7800	.7756	9.30
72 FORSYTH	2013	99.38	.7168	.7123	22.34
73 LEE	2013	99.33	.7200	.7152	12.04
74 MITCHELL	2014	99.31	.5300	.5264	8.03
75 SURRY	2012	99.16	.5820	.5771	11.43
76 WATAUGA	2014	98.88	.3130	.3095	20.50
77 CHOWAN	2014	98.68	.7000	.6908	14.70
78 CASWELL	2008	98.57	.6790	.6693	17.42
79 JONES	2014	98.20	.7700	.7561	9.27
80 RANDOLPH	2014	98.00	.6550	.6419	7.48
81 CABARRUS	2012	97.84	.7000	.6849	8.82
82 ONSLOW	2014	97.83	.6750	.6604	7.06
83 GUILFORD	2012	97.65	.7700	.7519	9.29
84 MCDOWELL	2011	97.54	.5500	.5364	14.47
85 BERTIE	2012	96.12	.8400	.8074	27.87
86 FRANKLIN	2012	95.96	.8725	.8373	21.42
87 BLADEN	2007	95.56	.7400	.7071	45.82
88 STANLY	2013	95.28	.6700	.6384	21.58
89 BUNCOMBE	2013	95.17	.6040	.5748	22.19
90 CURRITUCK	2013	94.41	.4800	.4532	17.43
91 MECKLENBURG	2011	94.18	.8157	.7683	11.99
92 DARE	2013	93.80	.4300	.4034	13.33
93 COLUMBUS	2013	93.43	.8050	.7521	37.83
94 NEW HANOVER	2012	93.33	.5540	.5171	9.03
95 AVERY	2014	93.24	.5210	.4858	14.36
96 WILKES	2013	93.24	.6900	.6434	14.36
97 DUPLIN	2009	93.21	.7300	.6805	30.58
98 YANCEY	2008	91.75	.5000	.4588	38.10
99 MADISON	2012	87.27	.5200	.4538	40.86
100 PAMLICO	2012	83.48	.6250	.5218	25.24

2014 List of the Sales Ratio Study sorted by Tax Rate

	County	Revaluation		Rate	Effective Tax Rate	COD
		Year	Median			
1	SCOTLAND	2011	100.84	1.0300	1.0387	17.98
2	NORTHAMPTON	2011	106.51	.9200	.9799	34.78
3	EDGEcombe	2009	103.75	.8950	.9286	17.69
4	ORANGE	2009	100.56	.8780	.8830	13.13
5	FRANKLIN	2012	95.96	.8725	.8373	21.42
6	GASTON	2007	108.41	.8700	.9432	35.88
7	HERTFORD	2011	113.89	.8400	.9567	35.72
8	BERTIE	2012	96.12	.8400	.8074	27.87
9	LENOIR	2009	100.95	.8350	.8430	13.66
10	GRANVILLE	2010	103.36	.8300	.8579	30.60
11	SAMPSON	2011	102.57	.8300	.8514	46.31
12	MECKLENBURG	2011	94.18	.8157	.7683	11.99
13	RICHMOND	2008	105.71	.8100	.8562	19.02
14	COLUMBUS	2013	93.43	.8050	.7521	37.83
15	DURHAM	2008	101.91	.7931	.8083	12.98
16	VANCE	2008	122.81	.7920	.9727	51.57
17	WASHINGTON	2013	103.50	.7900	.8177	24.58
18	GREENE	2013	104.01	.7860	.8175	32.92
19	JOHNSTON	2011	99.43	.7800	.7756	9.30
20	ROBESON	2010	100.00	.7700	.7700	22.92
21	JONES	2014	98.20	.7700	.7561	9.27
22	GUILFORD	2012	97.65	.7700	.7519	9.29
23	ANSON	2010	111.94	.7670	.8586	32.67
24	UNION	2008	110.97	.7614	.8450	16.02
25	PASQUOTANK	2014	100.82	.7600	.7662	31.11
26	HARNETT	2009	103.72	.7500	.7779	22.38
27	CUMBERLAND	2009	104.43	.7400	.7728	15.99
28	BLADEN	2007	95.56	.7400	.7071	45.82
29	WILSON	2008	110.37	.7300	.8057	16.06
30	HOKE	2014	99.53	.7300	.7266	6.62
31	DUPLIN	2009	93.21	.7300	.6805	30.58
32	MARTIN	2009	110.00	.7200	.7920	24.84
33	CLEVELAND	2008	108.96	.7200	.7845	39.08
34	LEE	2013	99.33	.7200	.7152	12.04
35	FORSYTH	2013	99.38	.7168	.7123	22.34
36	PERSON	2013	101.65	.7000	.7116	30.55
37	CHOWAN	2014	98.68	.7000	.6908	14.70
38	CABARRUS	2012	97.84	.7000	.6849	8.82
39	ROCKINGHAM	2011	100.84	.6960	.7018	43.21
40	TYRRELL	2009	115.70	.6900	.7984	43.57
41	WILKES	2013	93.24	.6900	.6434	14.36
42	HALIFAX	2007	102.68	.6800	.6983	29.49
43	BURKE	2013	101.75	.6800	.6919	20.29
44	PITT	2012	100.00	.6800	.6800	14.49
45	CASWELL	2008	98.57	.6790	.6693	17.42
46	ONSLOW	2014	97.83	.6750	.6604	7.06
47	NASH	2009	100.68	.6700	.6746	18.61
48	STANLY	2013	95.28	.6700	.6384	21.58
49	WAYNE	2011	100.64	.6665	.6707	13.48
50	ALEXANDER	2007	100.04	.6650	.6653	25.74



2014 List of the Sales Ratio Study sorted by Tax Rate

County	Revaluation		Rate	Effective Tax Rate	COD
	Year	Median			
51 WARREN	2009	118.33	.6600	.7809	28.96
52 YADKIN	2009	103.71	.6600	.6845	28.71
53 DAVIE	2013	102.54	.6600	.6768	13.93
54 RANDOLPH	2014	98.00	.6550	.6419	7.48
55 ROWAN	2011	108.83	.6500	.7074	28.35
56 GATES	2009	134.67	.6400	.8619	44.84
57 HYDE	2009	109.10	.6400	.6982	54.52
58 STOKES	2013	100.83	.6400	.6453	11.87
59 PAMLICO	2012	83.48	.6250	.5218	25.24
60 CHATHAM	2009	103.40	.6219	.6431	21.73
61 RUTHERFORD	2012	102.75	.6070	.6237	44.08
62 BUNCOMBE	2013	95.17	.6040	.5748	22.19
63 CALDWELL	2013	100.20	.6000	.6012	18.12
64 LINCOLN	2011	100.11	.5980	.5986	20.99
65 CAMDEN	2007	126.94	.5900	.7489	35.90
66 SURRY	2012	99.16	.5820	.5771	11.43
67 WAKE	2008	105.49	.5780	.6097	11.01
68 MONTGOMERY	2012	104.51	.5700	.5957	36.63
69 NEW HANOVER	2012	93.33	.5540	.5171	9.03
70 MCDOWELL	2011	97.54	.5500	.5364	14.47
71 HAYWOOD	2011	103.75	.5413	.5616	21.41
72 DAVIDSON	2007	105.27	.5400	.5685	12.38
73 BEAUFORT	2010	112.64	.5300	.5970	32.34
74 ALAMANCE	2009	107.26	.5300	.5685	23.73
75 CATAWBA	2011	102.39	.5300	.5427	11.86
76 MITCHELL	2014	99.31	.5300	.5264	8.03
77 AVERY	2014	93.24	.5210	.4858	14.36
78 CHEROKEE	2012	105.43	.5200	.5482	34.74
79 MADISON	2012	87.27	.5200	.4538	40.86
80 POLK	2009	99.73	.5175	.5161	29.58
81 HENDERSON	2011	100.60	.5136	.5167	23.95
82 PENDER	2011	105.26	.5120	.5389	29.22
83 YANCEY	2008	91.75	.5000	.4588	38.10
84 IREDELL	2011	100.00	.4850	.4850	16.18
85 CURRITUCK	2013	94.41	.4800	.4532	17.43
86 ALLEGHANY	2007	113.48	.4700	.5333	46.64
87 CRAVEN	2010	113.14	.4675	.5289	14.04
88 MOORE	2007	103.10	.4650	.4794	22.22
89 GRAHAM	2010	100.03	.4600	.4601	27.47
90 TRANSYLVANIA	2009	103.73	.4499	.4667	33.94
91 BRUNSWICK	2011	107.43	.4425	.4754	33.48
92 PERQUIMANS	2008	132.04	.4400	.5810	26.17
93 DARE	2013	93.80	.4300	.4034	13.33
94 ASHE	2011	114.53	.4000	.4581	28.04
95 CLAY	2010	129.88	.3600	.4676	51.23
96 SWAIN	2013	101.15	.3600	.3641	49.12
97 WATAUGA	2014	98.88	.3130	.3095	20.50
98 CARTERET	2011	108.40	.3000	.3252	18.06
99 JACKSON	2008	136.10	.2800	.3811	34.35
100 MACON	2007	126.18	.2790	.3520	25.72

2014 List of the Sales Ratio Study sorted by Effective Tax Rate

County	Revaluation		Rate	Effective	COD
	Year	Median		Tax Rate	
1 SCOTLAND	2011	100.84	1.0300	1.0387	17.98
2 NORTHAMPTON	2011	106.51	.9200	.9799	34.78
3 VANCE	2008	122.81	.7920	.9727	51.57
4 HERTFORD	2011	113.89	.8400	.9567	35.72
5 GASTON	2007	108.41	.8700	.9432	35.88
6 EDGECOMBE	2009	103.75	.8950	.9286	17.69
7 ORANGE	2009	100.56	.8780	.8830	13.13
8 GATES	2009	134.67	.6400	.8619	44.84
9 ANSON	2010	111.94	.7670	.8586	32.67
10 GRANVILLE	2010	103.36	.8300	.8579	30.60
11 RICHMOND	2008	105.71	.8100	.8562	19.02
12 SAMPSON	2011	102.57	.8300	.8514	46.31
13 UNION	2008	110.97	.7614	.8450	16.02
14 LENOIR	2009	100.95	.8350	.8430	13.66
15 FRANKLIN	2012	95.96	.8725	.8373	21.42
16 WASHINGTON	2013	103.50	.7900	.8177	24.58
17 GREENE	2013	104.01	.7860	.8175	32.92
18 DURHAM	2008	101.91	.7931	.8083	12.98
19 BERTIE	2012	96.12	.8400	.8074	27.87
20 WILSON	2008	110.37	.7300	.8057	16.06
21 TYRRELL	2009	115.70	.6900	.7984	43.57
22 MARTIN	2009	110.00	.7200	.7920	24.84
23 CLEVELAND	2008	108.96	.7200	.7845	39.08
24 WARREN	2009	118.33	.6600	.7809	28.96
25 HARNETT	2009	103.72	.7500	.7779	22.38
26 JOHNSTON	2011	99.43	.7800	.7756	9.30
27 CUMBERLAND	2009	104.43	.7400	.7728	15.99
28 ROBESON	2010	100.00	.7700	.7700	22.92
29 MECKLENBURG	2011	94.18	.8157	.7683	11.99
30 PASQUOTANK	2014	100.82	.7600	.7662	31.11
31 JONES	2014	98.20	.7700	.7561	9.27
32 COLUMBUS	2013	93.43	.8050	.7521	37.83
33 GUILFORD	2012	97.65	.7700	.7519	9.29
34 CAMDEN	2007	126.94	.5900	.7489	35.90
35 HOKE	2014	99.53	.7300	.7266	6.62
36 LEE	2013	99.33	.7200	.7152	12.04
37 FORSYTH	2013	99.38	.7168	.7123	22.34
38 PERSON	2013	101.65	.7000	.7116	30.55
39 ROWAN	2011	108.83	.6500	.7074	28.35
40 BLADEN	2007	95.56	.7400	.7071	45.82
41 ROCKINGHAM	2011	100.84	.6960	.7018	43.21
42 HALIFAX	2007	102.68	.6800	.6983	29.49
43 HYDE	2009	109.10	.6400	.6982	54.52
44 BURKE	2013	101.75	.6800	.6919	20.29
45 CHOWAN	2014	98.68	.7000	.6908	14.70
46 CABARRUS	2012	97.84	.7000	.6849	8.82
47 YADKIN	2009	103.71	.6600	.6845	28.71
48 DUPLIN	2009	93.21	.7300	.6805	30.58
49 PITT	2012	100.00	.6800	.6800	14.49
50 DAVIE	2013	102.54	.6600	.6768	13.93

2014 List of the Sales Ratio Study sorted by Effective Tax Rate

County	Revaluation		Rate	Effective	COD
	Year	Median		Tax Rate	
51 NASH	2009	100.68	.6700	.6746	18.61
52 WAYNE	2011	100.64	.6665	.6707	13.48
53 CASWELL	2008	98.57	.6790	.6693	17.42
54 ALEXANDER	2007	100.04	.6650	.6653	25.74
55 ONSLOW	2014	97.83	.6750	.6604	7.06
56 STOKES	2013	100.83	.6400	.6453	11.87
57 WILKES	2013	93.24	.6900	.6434	14.36
58 CHATHAM	2009	103.40	.6219	.6431	21.73
59 RANDOLPH	2014	98.00	.6550	.6419	7.48
60 STANLY	2013	95.28	.6700	.6384	21.58
61 RUTHERFORD	2012	102.75	.6070	.6237	44.08
62 WAKE	2008	105.49	.5780	.6097	11.01
63 CALDWELL	2013	100.20	.6000	.6012	18.12
64 LINCOLN	2011	100.11	.5980	.5986	20.99
65 BEAUFORT	2010	112.64	.5300	.5970	32.34
66 MONTGOMERY	2012	104.51	.5700	.5957	36.63
67 PERQUIMANS	2008	132.04	.4400	.5810	26.17
68 SURRY	2012	99.16	.5820	.5771	11.43
69 BUNCOMBE	2013	95.17	.6040	.5748	22.19
70 DAVIDSON	2007	105.27	.5400	.5685	12.38
71 ALAMANCE	2009	107.26	.5300	.5685	23.73
72 HAYWOOD	2011	103.75	.5413	.5616	21.41
73 CHEROKEE	2012	105.43	.5200	.5482	34.74
74 CATAWBA	2011	102.39	.5300	.5427	11.86
75 PENDER	2011	105.26	.5120	.5389	29.22
76 MCDOWELL	2011	97.54	.5500	.5364	14.47
77 ALLEGHANY	2007	113.48	.4700	.5333	46.64
78 CRAVEN	2010	113.14	.4675	.5289	14.04
79 MITCHELL	2014	99.31	.5300	.5264	8.03
80 PAMLICO	2012	83.48	.6250	.5218	25.24
81 NEW HANOVER	2012	93.33	.5540	.5171	9.03
82 HENDERSON	2011	100.60	.5136	.5167	23.95
83 POLK	2009	99.73	.5175	.5161	29.58
84 AVERY	2014	93.24	.5210	.4858	14.36
85 IREDELL	2011	100.00	.4850	.4850	16.18
86 MOORE	2007	103.10	.4650	.4794	22.22
87 BRUNSWICK	2011	107.43	.4425	.4754	33.48
88 CLAY	2010	129.88	.3600	.4676	51.23
89 TRANSYLVANIA	2009	103.73	.4499	.4667	33.94
90 GRAHAM	2010	100.03	.4600	.4601	27.47
91 YANCEY	2008	91.75	.5000	.4588	38.10
92 ASHE	2011	114.53	.4000	.4581	28.04
93 MADISON	2012	87.27	.5200	.4538	40.86
94 CURRITUCK	2013	94.41	.4800	.4532	17.43
95 DARE	2013	93.80	.4300	.4034	13.33
96 JACKSON	2008	136.10	.2800	.3811	34.35
97 SWAIN	2013	101.15	.3600	.3641	49.12
98 MACON	2007	126.18	.2790	.3520	25.72
99 CARTERET	2011	108.40	.3000	.3252	18.06
100 WATAUGA	2014	98.88	.3130	.3095	20.50

**2014 List of the Sales Ratio Study sorted by Reappraisal Year**

<b>County</b>	<b>Revaluation Year</b>	<b>Median</b>	<b>Rate</b>	<b>Effective Tax Rate</b>	<b>COD</b>
1 AVERY	2014	93.24	.5210	.4858	14.36
2 CHOWAN	2014	98.68	.7000	.6908	14.70
3 HOKE	2014	99.53	.7300	.7266	6.62
4 JONES	2014	98.20	.7700	.7561	9.27
5 MITCHELL	2014	99.31	.5300	.5264	8.03
6 ONSLOW	2014	97.83	.6750	.6604	7.06
7 PASQUOTANK	2014	100.82	.7600	.7662	31.11
8 RANDOLPH	2014	98.00	.6550	.6419	7.48
9 WATAUGA	2014	98.88	.3130	.3095	20.50

<b>2014 Reappraisal County Stats</b>					
<b>Minimum</b>	<b>93.24</b>	<b>0.31</b>	<b>0.31</b>	<b>0.31</b>	<b>6.62</b>
<b>Maximum</b>	<b>100.82</b>	<b>0.77</b>	<b>0.77</b>	<b>0.77</b>	<b>31.11</b>
<b>Average</b>	<b>98.28</b>	<b>0.63</b>	<b>0.62</b>	<b>0.62</b>	<b>13.24</b>

1 BUNCOMBE	2013	95.17	.6040	.5748	22.19
2 BURKE	2013	101.75	.6800	.6919	20.29
3 CALDWELL	2013	100.20	.6000	.6012	18.12
4 COLUMBUS	2013	93.43	.8050	.7521	37.83
5 CURRITUCK	2013	94.41	.4800	.4532	17.43
6 DARE	2013	93.80	.4300	.4034	13.33
7 DAVIE	2013	102.54	.6600	.6768	13.93
8 FORSYTH	2013	99.38	.7168	.7123	22.34
9 GREENE	2013	104.01	.7860	.8175	32.92
10 LEE	2013	99.33	.7200	.7152	12.04
11 PERSON	2013	101.65	.7000	.7116	30.55
12 STANLY	2013	95.28	.6700	.6384	21.58
13 STOKES	2013	100.83	.6400	.6453	11.87
14 SWAIN	2013	101.15	.3600	.3641	49.12
15 WASHINGTON	2013	103.50	.7900	.8177	24.58
16 WILKES	2013	93.24	.6900	.6434	14.36

<b>2013 Reappraisal County Stats</b>					
<b>Minimum</b>	<b>93.24</b>	<b>0.36</b>	<b>0.36</b>	<b>0.36</b>	<b>11.87</b>
<b>Maximum</b>	<b>104.01</b>	<b>0.81</b>	<b>0.81</b>	<b>0.82</b>	<b>49.12</b>
<b>Average</b>	<b>98.73</b>	<b>0.65</b>	<b>0.64</b>	<b>0.64</b>	<b>22.66</b>

**2014 List of the Sales Ratio Study sorted by Reappraisal Year**

<b>County</b>	<b>Revaluation Year</b>	<b>Median</b>	<b>Rate</b>	<b>Effective Tax Rate</b>	<b>COD</b>
1 BERTIE	2012	96.12	.8400	.8074	27.87
2 CABARRUS	2012	97.84	.7000	.6849	8.82
3 CHEROKEE	2012	105.43	.5200	.5482	34.74
4 FRANKLIN	2012	95.96	.8725	.8373	21.42
5 GUILFORD	2012	97.65	.7700	.7519	9.29
6 MADISON	2012	87.27	.5200	.4538	40.86
7 MONTGOMERY	2012	104.51	.5700	.5957	36.63
8 NEW HANOVER	2012	93.33	.5540	.5171	9.03
9 PAMLICO	2012	83.48	.6250	.5218	25.24
10 PITT	2012	100.00	.6800	.6800	14.49
11 RUTHERFORD	2012	102.75	.6070	.6237	44.08
12 SURRY	2012	99.16	.5820	.5771	11.43

<b>2012 Reappraisal County Stats</b>					
<b>Minimum</b>	<b>83.48</b>	<b>0.52</b>	<b>0.45</b>	<b>8.82</b>	
<b>Maximum</b>	<b>105.43</b>	<b>0.87</b>	<b>0.84</b>	<b>44.08</b>	
<b>Average</b>	<b>96.96</b>	<b>0.65</b>	<b>0.63</b>	<b>23.66</b>	

1 ASHE	2011	114.53	.4000	.4581	28.04
2 BRUNSWICK	2011	107.43	.4425	.4754	33.48
3 CARTERET	2011	108.40	.3000	.3252	18.06
4 CATAWBA	2011	102.39	.5300	.5427	11.86
5 HAYWOOD	2011	103.75	.5413	.5616	21.41
6 HENDERSON	2011	100.60	.5136	.5167	23.95
7 HERTFORD	2011	113.89	.8400	.9567	35.72
8 IREDELL	2011	100.00	.4850	.4850	16.18
9 JOHNSTON	2011	99.43	.7800	.7756	9.30
10 LINCOLN	2011	100.11	.5980	.5986	20.99
11 MCDOWELL	2011	97.54	.5500	.5364	14.47
12 MECKLENBURG	2011	94.18	.8157	.7683	11.99
13 NORTHAMPTON	2011	106.51	.9200	.9799	34.78
14 PENDER	2011	105.26	.5120	.5389	29.22
15 ROCKINGHAM	2011	100.84	.6960	.7018	43.21
16 ROWAN	2011	108.83	.6500	.7074	28.35
17 SAMPSON	2011	102.57	.8300	.8514	46.31
18 SCOTLAND	2011	100.84	1.0300	1.0387	17.98
19 WAYNE	2011	100.64	.6665	.6707	13.48

<b>2011 Reappraisal County Stats</b>					
<b>Minimum</b>	<b>94.18</b>	<b>0.30</b>	<b>0.33</b>	<b>9.30</b>	
<b>Maximum</b>	<b>114.53</b>	<b>1.03</b>	<b>1.04</b>	<b>46.31</b>	
<b>Average</b>	<b>103.57</b>	<b>0.64</b>	<b>0.66</b>	<b>24.15</b>	

**2014 List of the Sales Ratio Study sorted by Reappraisal Year**

<b>County</b>	<b>Revaluation Year</b>	<b>Median</b>	<b>Rate</b>	<b>Effective Tax Rate</b>	<b>COD</b>
1 ANSON	2010	111.94	.7670	.8586	32.67
2 BEAUFORT	2010	112.64	.5300	.5970	32.34
3 CLAY	2010	129.88	.3600	.4676	51.23
4 CRAVEN	2010	113.14	.4675	.5289	14.04
5 GRAHAM	2010	100.03	.4600	.4601	27.47
6 GRANVILLE	2010	103.36	.8300	.8579	30.60
7 ROBESON	2010	100.00	.7700	.7700	22.92

<b>2010 Reappraisal County Stats</b>					
<b>Minimum</b>	<b>100.00</b>	<b>0.36</b>	<b>0.46</b>	<b>14.04</b>	
<b>Maximum</b>	<b>129.88</b>	<b>0.83</b>	<b>0.86</b>	<b>51.23</b>	
<b>Average</b>	<b>110.14</b>	<b>0.60</b>	<b>0.65</b>	<b>30.18</b>	

1 ALAMANCE	2009	107.26	.5300	.5685	23.73
2 CHATHAM	2009	103.40	.6219	.6431	21.73
3 CUMBERLAND	2009	104.43	.7400	.7728	15.99
4 DUPLIN	2009	93.21	.7300	.6805	30.58
5 EDGECOMBE	2009	103.75	.8950	.9286	17.69
6 GATES	2009	134.67	.6400	.8619	44.84
7 HARNETT	2009	103.72	.7500	.7779	22.38
8 HYDE	2009	109.10	.6400	.6982	54.52
9 LENOIR	2009	100.95	.8350	.8430	13.66
10 MARTIN	2009	110.00	.7200	.7920	24.84
11 NASH	2009	100.68	.6700	.6746	18.61
12 ORANGE	2009	100.56	.8780	.8830	13.13
13 POLK	2009	99.73	.5175	.5161	29.58
14 TRANSYLVANIA	2009	103.73	.4499	.4667	33.94
15 TYRRELL	2009	115.70	.6900	.7984	43.57
16 WARREN	2009	118.33	.6600	.7809	28.96
17 YADKIN	2009	103.71	.6600	.6845	28.71

<b>2009 Reappraisal County Stats</b>					
<b>Minimum</b>	<b>93.21</b>	<b>0.45</b>	<b>0.47</b>	<b>13.13</b>	
<b>Maximum</b>	<b>134.67</b>	<b>0.90</b>	<b>0.93</b>	<b>54.52</b>	
<b>Average</b>	<b>106.64</b>	<b>0.68</b>	<b>0.73</b>	<b>27.44</b>	

**2014 List of the Sales Ratio Study sorted by Reappraisal Year**

<b>County</b>	<b>Revaluation Year</b>	<b>Median</b>	<b>Rate</b>	<b>Effective Tax Rate</b>	<b>COD</b>
1 CASWELL	2008	98.57	.6790	.6693	17.42
2 CLEVELAND	2008	108.96	.7200	.7845	39.08
3 DURHAM	2008	101.91	.7931	.8083	12.98
4 JACKSON	2008	136.10	.2800	.3811	34.35
5 PERQUIMANS	2008	132.04	.4400	.5810	26.17
6 RICHMOND	2008	105.71	.8100	.8562	19.02
7 UNION	2008	110.97	.7614	.8450	16.02
8 VANCE	2008	122.81	.7920	.9727	51.57
9 WAKE	2008	105.49	.5780	.6097	11.01
10 WILSON	2008	110.37	.7300	.8057	16.06
11 YANCEY	2008	91.75	.5000	.4588	38.10

<b>2008 Reappraisal County Stats</b>					
<b>Minimum</b>	<b>91.75</b>	<b>0.28</b>	<b>0.38</b>	<b>11.01</b>	
<b>Maximum</b>	<b>136.10</b>	<b>0.81</b>	<b>0.97</b>	<b>51.57</b>	
<b>Average</b>	<b>111.33</b>	<b>0.64</b>	<b>0.71</b>	<b>25.62</b>	

1 ALEXANDER	2007	100.04	.6650	.6653	25.74
2 ALLEGHANY	2007	113.48	.4700	.5333	46.64
3 BLADEN	2007	95.56	.7400	.7071	45.82
4 CAMDEN	2007	126.94	.5900	.7489	35.90
5 DAVIDSON	2007	105.27	.5400	.5685	12.38
6 GASTON	2007	108.41	.8700	.9432	35.88
7 HALIFAX	2007	102.68	.6800	.6983	29.49
8 MACON	2007	126.18	.2790	.3520	25.72
9 MOORE	2007	103.10	.4650	.4794	22.22

<b>2007 Reappraisal County Stats</b>					
<b>Minimum</b>	<b>95.56</b>	<b>0.28</b>	<b>0.35</b>	<b>12.38</b>	
<b>Maximum</b>	<b>126.94</b>	<b>0.87</b>	<b>0.94</b>	<b>46.64</b>	
<b>Average</b>	<b>109.07</b>	<b>0.59</b>	<b>0.63</b>	<b>31.09</b>	

2014-2015  
**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	\$ .5300	2009	2017	JOHNSTON	\$ .7800	2011	2019
ALEXANDER	.6650	2007	2015	JONES	.7700	2014	2022
ALLEGHANY	.4700	2007	2015	LEE	.7200	2013	2017
ANSON	.7670	2010	2018	LENOIR	.8350	2009	2017
ASHE	.4000	2011	2015	LINCOLN	.5980	2011	2015
AVERY	.5210	2014	2018	MACON	.2790	2007	2015
BEAUFORT	.5300	2010	2018	MADISON	.5200	2012	2020
BERTIE	.8400	2012	2020	MARTIN	.7200	2009	2017
BLADEN	.7400	2007	2015	MC DOWELL	.5500	2011	2019
BRUNSWICK	.4425	2011	2015	MECKLENBURG	.8157	2011	2019
BUNCOMBE	.6040	2013	2017	MITCHELL	.5300	2014	2018
BURKE	.6800	2013	2017	MONTGOMERY	.5700	2012	2020
CABARRUS	.7000	2012	2016	MOORE	.4650	2007	2015
CALDWELL	.6000	2013	2021	NASH	.6700	2009	2017
CAMDEN	.5900	2007	2015	NEW HANOVER	.5540	2012	2017
CARTERET	.3000	2011	2015	NORTHAMPTON	.9200	2011	2015
CASWELL	.6790	2008	2016	ONSLOW	.6750	2014	2018
CATAWBA	.5300	2011	2015	ORANGE	.8780	2009	2017
CHATHAM	.6219	2009	2017	PAMLICO	.6250	2012	2020
CHEROKEE	.5200	2012	2020	PASQUOTANK	.7600	2014	2022
CHOWAN	.7000	2014	2022	PENDER	.5120	2011	2019
CLAY	.3600	2010	2018	PERQUIMANS	.4400	2008	2016
CLEVELAND	.7200	2008	2016	PERSON	.7000	2013	2021
COLUMBUS	.8050	2013	2021	PITT	.6800	2012	2016
CRAVEN	.4675	2010	2016	POLK	.5175	2009	2017
CUMBERLAND	.7400	2009	2017	RANDOLPH	.6550	2014	2019
CURRITUCK	.4800	2013	2021	RICHMOND	.8100	2008	2016
DARE	.4300	2013	2021	ROBESON	.7700	2010	2018
DAVIDSON	.5400	2007	2015	ROCKINGHAM	.6960	2011	2019
DAVIE	.6600	2013	2017	ROWAN	.6500	2011	2015
DUPLIN	.7300	2009	2017	RUTHERFORD	.6070	2012	2017
DURHAM	.7931	2008	2016	SAMPSON	.8300	2011	2019
EDGECOMBE	.8950	2009	2017	SCOTLAND	1.0300	2011	2019
FORSYTH	.7168	2013	2017	STANLY	.6700	2013	2017
FRANKLIN	.8725	2012	2018	STOKES	.6400	2013	2017
GASTON	.8700	2007	2015	SURRY	.5820	2012	2016
GATES	.6400	2009	2017	SWAIN	.3600	2013	2021
GRAHAM	.4600	2010	2015	TRANSYLVANIA	.4499	2009	2016
GRANVILLE	.8300	2010	2018	TYRRELL	.6900	2009	2017
GREENE	.7860	2013	2021	UNION	.7614	2008	2015
GUILFORD	.7700	2012	2017	VANCE	.7920	2008	2016
HALIFAX	.6800	2007	2015	WAKE	.5780	2008	2016
HARNETT	.7500	2009	2017	WARREN	.6600	2009	2017
HAYWOOD	.5413	2011	2017	WASHINGTON	.7900	2013	2021
HENDERSON	.5136	2011	2015	WATAUGA	.3130	2014	2022
HERTFORD	.8400	2011	2019	WAYNE	.6665	2011	2019
HOKE	.7300	2014	2022	WILKES	.6900	2013	2017
HYDE	.6400	2009	2017	WILSON	.7300	2008	2016
IREDELL	.4850	2011	2015	YADKIN	.6600	2009	2017
JACKSON	.2800	2008	2016	YANCEY	.5000	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 2015.