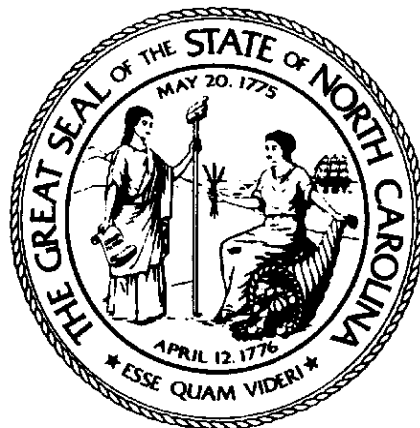


# SALES ASSESSMENT RATIO STUDIES AS OF JANUARY 1, 2015



North Carolina Department of Revenue  
Local Government 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 01/01/2014 to 12/31/2014.

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 Local Government Division. This report should be viewed as a compilation of the sales-assessment ratios effective as of 01/01/2015.

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

Michael S. Connolly, Revenue Administrative Officer III  
George Hermene, Property Valuation Specialist II  
Local Government Division  
Property Tax Section  
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 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.

2015 List of the Sales Ratio Study sorted Alphabetically by County

	County	Revaluation Year	Median	Rate	Effective Tax Rate	COD
1	ALAMANCE	2009	108.27	.5800	.6280	26.02
2	ALEXANDER	2015	97.82	.7900	.7728	20.29
3	ALLEGHANY	2015	99.15	.5125	.5082	14.50
4	ANSON	2010	107.64	.8010	.8622	26.74
5	ASHE	2015	100.00	.4330	.4330	17.12
6	AVERY	2014	90.08	.4472	.4029	31.45
7	BEAUFORT	2010	122.52	.5300	.6494	44.81
8	BERTIE	2012	97.10	.8400	.8156	25.61
9	BLADEN	2015	100.25	.8200	.8221	50.44
10	BRUNSWICK	2015	99.06	.4850	.4804	10.01
11	BUNCOMBE	2013	90.00	.6040	.5436	22.21
12	BURKE	2013	99.45	.6800	.6763	14.73
13	CABARRUS	2012	93.92	.7000	.6575	10.84
14	CALDWELL	2013	98.35	.6000	.5901	20.69
15	CAMDEN	2015	98.57	.6800	.6703	8.70
16	CARTERET	2015	99.96	.3000	.2999	7.00
17	CASWELL	2008	102.43	.6790	.6955	28.68
18	CATAWBA	2015	98.97	.5750	.5691	9.94
19	CHATHAM	2009	100.19	.6219	.6231	24.74
20	CHEROKEE	2012	105.93	.5200	.5508	46.15
21	CHOWAN	2014	93.56	.7250	.6783	15.35
22	CLAY	2010	140.00	.3600	.5040	53.06
23	CLEVELAND	2008	102.23	.7200	.7360	32.63
24	COLUMBUS	2013	97.74	.8050	.7868	28.20
25	CRAVEN	2010	110.30	.4675	.5157	14.80
26	CUMBERLAND	2009	105.22	.7400	.7786	13.46
27	CURRITUCK	2013	95.86	.4800	.4601	16.84
28	DARE	2013	95.17	.4300	.4092	12.31
29	DAVIDSON	2015	100.08	.5400	.5404	3.66
30	DAVIE	2013	101.00	.7280	.7353	13.92
31	DUPLIN	2009	99.48	.7300	.7262	37.81
32	DURHAM	2008	101.79	.7931	.8073	15.36
33	EDGECOMBE	2009	102.79	.9500	.9765	19.71
34	FORSYTH	2013	98.21	.7310	.7179	21.36
35	FRANKLIN	2012	94.97	.9250	.8785	14.06
36	GASTON	2015	99.54	.8700	.8660	9.00
37	GATES	2009	130.68	.6400	.8363	51.72
38	GRAHAM	2015	99.65	.5850	.5829	3.04
39	GRANVILLE	2010	101.02	.8300	.8384	25.38
40	GREENE	2013	104.01	.7860	.8175	32.92
41	GUILFORD	2012	95.67	.7600	.7271	21.18
42	HALIFAX	2015	98.14	.7300	.7164	13.93
43	HARNETT	2009	104.65	.7500	.7849	21.86
44	HAYWOOD	2011	99.12	.5661	.5611	25.72
45	HENDERSON	2015	99.46	.5136	.5108	13.59
46	HERTFORD	2011	126.46	.8400	1.0623	26.39
47	HOKE	2014	99.32	.7500	.7449	9.97
48	HYDE	2009	103.64	.6400	.6633	63.02
49	IREDELL	2015	98.45	.5275	.5193	6.42
50	JACKSON	2008	140.45	.2800	.3933	37.71

2015 List of the Sales Ratio Study sorted Alphabetically by County

	County	Revaluation Year	Median	Rate	Effective Tax Rate	COD
51	JOHNSTON	2011	97.52	.7800	.7607	9.21
52	JONES	2014	92.87	.7900	.7336	25.43
53	LEE	2013	99.02	.7950	.7872	14.97
54	LENOIR	2009	104.20	.8350	.8701	17.21
55	LINCOLN	2015	97.40	.6110	.5951	10.98
56	MACON	2015	99.93	.3490	.3487	12.34
57	MADISON	2012	89.97	.5200	.4678	31.80
58	MARTIN	2009	108.20	.7350	.7952	44.68
59	MCDOWELL	2011	97.56	.5500	.5366	13.12
60	MECKLENBURG	2011	89.80	.8157	.7325	14.13
61	MITCHELL	2014	100.00	.5300	.5300	27.20
62	MONTGOMERY	2012	96.88	.6200	.6007	34.11
63	MOORE	2015	99.76	.4650	.4639	5.53
64	NASH	2009	101.83	.6700	.6823	16.55
65	NEW HANOVER	2012	93.15	.5740	.5347	11.78
66	NORTHAMPTON	2015	99.06	.9200	.9113	16.85
67	ONSLow	2014	100.00	.6750	.6750	11.97
68	ORANGE	2009	97.90	.8780	.8595	12.21
69	PAMLICO	2012	92.87	.6250	.5804	27.27
70	PASQUOTANK	2014	103.90	.7600	.7896	41.95
71	PENDER	2011	99.60	.6850	.6822	28.01
72	PERQUIMANS	2008	131.68	.4400	.5794	37.34
73	PERSON	2013	105.18	.7000	.7363	29.83
74	PITT	2012	99.28	.6800	.6751	14.42
75	POLK	2009	101.49	.5175	.5252	38.42
76	RANDOLPH	2014	95.81	.6550	.6276	10.15
77	RICHMOND	2008	100.68	.8100	.8155	13.78
78	ROBESON	2010	99.95	.7700	.7696	21.49
79	ROCKINGHAM	2011	103.53	.6960	.7206	33.68
80	ROWAN	2015	102.46	.6625	.6788	13.72
81	RUTHERFORD	2012	100.00	.6070	.6070	26.44
82	SAMPSON	2011	103.74	.8300	.8610	45.88
83	SCOTLAND	2011	101.94	1.0300	1.0500	18.93
84	STANLY	2013	93.10	.6700	.6238	18.90
85	STOKES	2013	98.69	.6200	.6119	11.42
86	SURRY	2012	98.68	.5820	.5743	12.46
87	SWAIN	2013	107.52	.3600	.3871	50.85
88	TRANSYLVANIA	2009	105.11	.4499	.4729	27.63
89	TYRRELL	2009	142.93	.6900	.9862	48.33
90	UNION	2015	99.71	.7765	.7743	7.64
91	VANCE	2008	120.00	.7920	.9504	42.67
92	WAKE	2008	100.44	.6145	.6172	11.01
93	WARREN	2009	113.71	.6600	.7505	24.77
94	WASHINGTON	2013	100.00	.7900	.7900	16.53
95	WATAUGA	2014	99.70	.3130	.3121	30.23
96	WAYNE	2011	100.37	.6650	.6674	14.29
97	WILKES	2013	94.99	.6900	.6555	15.81
98	WILSON	2008	108.86	.7300	.7947	15.36
99	YADKIN	2009	103.52	.6600	.6832	28.22
100	YANCEY	2008	104.17	.5000	.5208	34.48

2015 List of the Sales Ratio Study sorted by Median

	County	Revaluation Year	Median	Rate	Effective Tax Rate	COD
1	TYRRELL	2009	142.93	.6900	.9862	48.33
2	JACKSON	2008	140.45	.2800	.3933	37.71
3	CLAY	2010	140.00	.3600	.5040	53.06
4	PERQUIMANS	2008	131.68	.4400	.5794	37.34
5	GATES	2009	130.68	.6400	.8363	51.72
6	HERTFORD	2011	126.46	.8400	1.0623	26.39
7	BEAUFORT	2010	122.52	.5300	.6494	44.81
8	VANCE	2008	120.00	.7920	.9504	42.67
9	WARREN	2009	113.71	.6600	.7505	24.77
10	CRAVEN	2010	110.30	.4675	.5157	14.80
11	WILSON	2008	108.86	.7300	.7947	15.36
12	ALAMANCE	2009	108.27	.5800	.6280	26.02
13	MARTIN	2009	108.20	.7350	.7952	44.68
14	ANSON	2010	107.64	.8010	.8622	26.74
15	SWAIN	2013	107.52	.3600	.3871	50.85
16	CHEROKEE	2012	105.93	.5200	.5508	46.15
17	CUMBERLAND	2009	105.22	.7400	.7786	13.46
18	PERSON	2013	105.18	.7000	.7363	29.83
19	TRANSYLVANIA	2009	105.11	.4499	.4729	27.63
20	HARNETT	2009	104.65	.7500	.7849	21.86
21	LENOIR	2009	104.20	.8350	.8701	17.21
22	YANCEY	2008	104.17	.5000	.5208	34.48
23	GREENE	2013	104.01	.7860	.8175	32.92
24	PASQUOTANK	2014	103.90	.7600	.7896	41.95
25	SAMPSON	2011	103.74	.8300	.8610	45.88
26	HYDE	2009	103.64	.6400	.6633	63.02
27	ROCKINGHAM	2011	103.53	.6960	.7206	33.68
28	YADKIN	2009	103.52	.6600	.6832	28.22
29	EDGECOMBE	2009	102.79	.9500	.9765	19.71
30	ROWAN	2015	102.46	.6625	.6788	13.72
31	CASWELL	2008	102.43	.6790	.6955	28.68
32	CLEVELAND	2008	102.23	.7200	.7360	32.63
33	SCOTLAND	2011	101.94	1.0300	1.0500	18.93
34	NASH	2009	101.83	.6700	.6823	16.55
35	DURHAM	2008	101.79	.7931	.8073	15.36
36	POLK	2009	101.49	.5175	.5252	38.42
37	GRANVILLE	2010	101.02	.8300	.8384	25.38
38	DAVIE	2013	101.00	.7280	.7353	13.92
39	RICHMOND	2008	100.68	.8100	.8155	13.78
40	WAKE	2008	100.44	.6145	.6172	11.01
41	WAYNE	2011	100.37	.6650	.6674	14.29
42	BLADEN	2015	100.25	.8200	.8221	50.44
43	CHATHAM	2009	100.19	.6219	.6231	24.74
44	DAVIDSON	2015	100.08	.5400	.5404	3.66
45	ASHE	2015	100.00	.4330	.4330	17.12
46	MITCHELL	2014	100.00	.5300	.5300	27.20
47	ONslow	2014	100.00	.6750	.6750	11.97
48	RUTHERFORD	2012	100.00	.6070	.6070	26.44
49	WASHINGTON	2013	100.00	.7900	.7900	16.53
50	CARTERET	2015	99.96	.3000	.2999	7.00

2015 List of the Sales Ratio Study sorted by Median

County	Revaluation Year	Median	Rate	Effective Tax Rate	COD
51 ROBESON	2010	99.95	.7700	.7696	21.49
52 MACON	2015	99.93	.3490	.3487	12.34
53 MOORE	2015	99.76	.4650	.4639	5.53
54 UNION	2015	99.71	.7765	.7743	7.64
55 WATAUGA	2014	99.70	.3130	.3121	30.23
56 GRAHAM	2015	99.65	.5850	.5829	3.04
57 PENDER	2011	99.60	.6850	.6822	28.01
58 GASTON	2015	99.54	.8700	.8660	9.00
59 DUPLIN	2009	99.48	.7300	.7262	37.81
60 HENDERSON	2015	99.46	.5136	.5108	13.59
61 BURKE	2013	99.45	.6800	.6763	14.73
62 HOKE	2014	99.32	.7500	.7449	9.97
63 PITT	2012	99.28	.6800	.6751	14.42
64 ALLEGHANY	2015	99.15	.5125	.5082	14.50
65 HAYWOOD	2011	99.12	.5661	.5611	25.72
66 BRUNSWICK	2015	99.06	.4850	.4804	10.01
67 NORTHAMPTON	2015	99.06	.9200	.9113	16.85
68 LEE	2013	99.02	.7950	.7872	14.97
69 CATAWBA	2015	98.97	.5750	.5691	9.94
70 STOKES	2013	98.69	.6200	.6119	11.42
71 SURRY	2012	98.68	.5820	.5743	12.46
72 CAMDEN	2015	98.57	.6800	.6703	8.70
73 IREDELL	2015	98.45	.5275	.5193	6.42
74 CALDWELL	2013	98.35	.6000	.5901	20.69
75 FORSYTH	2013	98.21	.7310	.7179	21.36
76 HALIFAX	2015	98.14	.7300	.7164	13.93
77 ORANGE	2009	97.90	.8780	.8595	12.21
78 ALEXANDER	2015	97.82	.7900	.7728	20.29
79 COLUMBUS	2013	97.74	.8050	.7868	28.20
80 MCDOWELL	2011	97.56	.5500	.5366	13.12
81 JOHNSTON	2011	97.52	.7800	.7607	9.21
82 LINCOLN	2015	97.40	.6110	.5951	10.98
83 BERTIE	2012	97.10	.8400	.8156	25.61
84 MONTGOMERY	2012	96.88	.6200	.6007	34.11
85 CURRITUCK	2013	95.86	.4800	.4601	16.84
86 RANDOLPH	2014	95.81	.6550	.6276	10.15
87 GUILFORD	2012	95.67	.7600	.7271	21.18
88 DARE	2013	95.17	.4300	.4092	12.31
89 WILKES	2013	94.99	.6900	.6555	15.81
90 FRANKLIN	2012	94.97	.9250	.8785	14.06
91 CABARRUS	2012	93.92	.7000	.6575	10.84
92 CHOWAN	2014	93.56	.7250	.6783	15.35
93 NEW HANOVER	2012	93.15	.5740	.5347	11.78
94 STANLY	2013	93.10	.6700	.6238	18.90
95 PAMLICO	2012	92.87	.6250	.5804	27.27
96 JONES	2014	92.87	.7900	.7336	25.43
97 AVERY	2014	90.08	.4472	.4029	31.45
98 BUNCOMBE	2013	90.00	.6040	.5436	22.21
99 MADISON	2012	89.97	.5200	.4678	31.80
100 MECKLENBURG	2011	89.80	.8157	.7325	14.13

2015 List of the Sales Ratio Study sorted by Tax Rate

	County	Revaluation Year	Median	Rate	Effective Tax Rate	COD
1	SCOTLAND	2011	101.94	1.0300	1.0500	18.93
2	EDGECOMBE	2009	102.79	.9500	.9765	19.71
3	FRANKLIN	2012	94.97	.9250	.8785	14.06
4	NORTHAMPTON	2015	99.06	.9200	.9113	16.85
5	ORANGE	2009	97.90	.8780	.8595	12.21
6	GASTON	2015	99.54	.8700	.8660	9.00
7	HERTFORD	2011	126.46	.8400	1.0623	26.39
8	BERTIE	2012	97.10	.8400	.8156	25.61
9	LENOIR	2009	104.20	.8350	.8701	17.21
10	SAMPSON	2011	103.74	.8300	.8610	45.88
11	GRANVILLE	2010	101.02	.8300	.8384	25.38
12	BLADEN	2015	100.25	.8200	.8221	50.44
13	MECKLENBURG	2011	89.80	.8157	.7325	14.13
14	RICHMOND	2008	100.68	.8100	.8155	13.78
15	COLUMBUS	2013	97.74	.8050	.7868	28.20
16	ANSON	2010	107.64	.8010	.8622	26.74
17	LEE	2013	99.02	.7950	.7872	14.97
18	DURHAM	2008	101.79	.7931	.8073	15.36
19	VANCE	2008	120.00	.7920	.9504	42.67
20	WASHINGTON	2013	100.00	.7900	.7900	16.53
21	ALEXANDER	2015	97.82	.7900	.7728	20.29
22	JONES	2014	92.87	.7900	.7336	25.43
23	GREENE	2013	104.01	.7860	.8175	32.92
24	JOHNSTON	2011	97.52	.7800	.7607	9.21
25	UNION	2015	99.71	.7765	.7743	7.64
26	ROBESON	2010	99.95	.7700	.7696	21.49
27	PASQUOTANK	2014	103.90	.7600	.7896	41.95
28	GUILFORD	2012	95.67	.7600	.7271	21.18
29	HARNETT	2009	104.65	.7500	.7849	21.86
30	HOKE	2014	99.32	.7500	.7449	9.97
31	CUMBERLAND	2009	105.22	.7400	.7786	13.46
32	MARTIN	2009	108.20	.7350	.7952	44.68
33	FORSYTH	2013	98.21	.7310	.7179	21.36
34	WILSON	2008	108.86	.7300	.7947	15.36
35	DUPLIN	2009	99.48	.7300	.7262	37.81
36	HALIFAX	2015	98.14	.7300	.7164	13.93
37	DAVIE	2013	101.00	.7280	.7353	13.92
38	CHOWAN	2014	93.56	.7250	.6783	15.35
39	CLEVELAND	2008	102.23	.7200	.7360	32.63
40	PERSON	2013	105.18	.7000	.7363	29.83
41	CABARRUS	2012	93.92	.7000	.6575	10.84
42	ROCKINGHAM	2011	103.53	.6960	.7206	33.68
43	TYRRELL	2009	142.93	.6900	.9862	48.33
44	WILKES	2013	94.99	.6900	.6555	15.81
45	PENDER	2011	99.60	.6850	.6822	28.01
46	BURKE	2013	99.45	.6800	.6763	14.73
47	PITT	2012	99.28	.6800	.6751	14.42
48	CAMDEN	2015	98.57	.6800	.6703	8.70
49	CASWELL	2008	102.43	.6790	.6955	28.68
50	ONSLow	2014	100.00	.6750	.6750	11.97



2015 List of the Sales Ratio Study sorted by Tax Rate

	County	Revaluation Year	Median	Rate	Effective Tax Rate	COD
51	NASH	2009	101.83	.6700	.6823	16.55
52	STANLY	2013	93.10	.6700	.6238	18.90
53	WAYNE	2011	100.37	.6650	.6674	14.29
54	ROWAN	2015	102.46	.6625	.6788	13.72
55	WARREN	2009	113.71	.6600	.7505	24.77
56	YADKIN	2009	103.52	.6600	.6832	28.22
57	RANDOLPH	2014	95.81	.6550	.6276	10.15
58	GATES	2009	130.68	.6400	.8363	51.72
59	HYDE	2009	103.64	.6400	.6633	63.02
60	PAMLICO	2012	92.87	.6250	.5804	27.27
61	CHATHAM	2009	100.19	.6219	.6231	24.74
62	STOKES	2013	98.69	.6200	.6119	11.42
63	MONTGOMERY	2012	96.88	.6200	.6007	34.11
64	WAKE	2008	100.44	.6145	.6172	11.01
65	LINCOLN	2015	97.40	.6110	.5951	10.98
66	RUTHERFORD	2012	100.00	.6070	.6070	26.44
67	BUNCOMBE	2013	90.00	.6040	.5436	22.21
68	CALDWELL	2013	98.35	.6000	.5901	20.69
69	GRAHAM	2015	99.65	.5850	.5829	3.04
70	SURRY	2012	98.68	.5820	.5743	12.46
71	ALAMANCE	2009	108.27	.5800	.6280	26.02
72	CATAWBA	2015	98.97	.5750	.5691	9.94
73	NEW HANOVER	2012	93.15	.5740	.5347	11.78
74	HAYWOOD	2011	99.12	.5661	.5611	25.72
75	MCDOWELL	2011	97.56	.5500	.5366	13.12
76	DAVIDSON	2015	100.08	.5400	.5404	3.66
77	BEAUFORT	2010	122.52	.5300	.6494	44.81
78	MITCHELL	2014	100.00	.5300	.5300	27.20
79	IREDELL	2015	98.45	.5275	.5193	6.42
80	CHEROKEE	2012	105.93	.5200	.5508	46.15
81	MADISON	2012	89.97	.5200	.4678	31.80
82	POLK	2009	101.49	.5175	.5252	38.42
83	HENDERSON	2015	99.46	.5136	.5108	13.59
84	ALLEGHANY	2015	99.15	.5125	.5082	14.50
85	YANCEY	2008	104.17	.5000	.5208	34.48
86	BRUNSWICK	2015	99.06	.4850	.4804	10.01
87	CURRITUCK	2013	95.86	.4800	.4601	16.84
88	CRAVEN	2010	110.30	.4675	.5157	14.80
89	MOORE	2015	99.76	.4650	.4639	5.53
90	TRANSYLVANIA	2009	105.11	.4499	.4729	27.63
91	AVERY	2014	90.08	.4472	.4029	31.45
92	PERQUIMANS	2008	131.68	.4400	.5794	37.34
93	ASHE	2015	100.00	.4330	.4330	17.12
94	DARE	2013	95.17	.4300	.4092	12.31
95	CLAY	2010	140.00	.3600	.5040	53.06
96	SWAIN	2013	107.52	.3600	.3871	50.85
97	MACON	2015	99.93	.3490	.3487	12.34
98	WATAUGA	2014	99.70	.3130	.3121	30.23
99	CARTERET	2015	99.96	.3000	.2999	7.00
100	JACKSON	2008	140.45	.2800	.3933	37.71

2015 List of the Sales Ratio Study sorted by Effective Tax Rate

	County	Revaluation Year	Median	Rate	Effective Tax Rate	COD
1	HERTFORD	2011	126.46	.8400	1.0623	26.39
2	SCOTLAND	2011	101.94	1.0300	1.0500	18.93
3	TYRRELL	2009	142.93	.6900	.9862	48.33
4	EDGECOMBE	2009	102.79	.9500	.9765	19.71
5	VANCE	2008	120.00	.7920	.9504	42.67
6	NORTHAMPTON	2015	99.06	.9200	.9113	16.85
7	FRANKLIN	2012	94.97	.9250	.8785	14.06
8	LENOIR	2009	104.20	.8350	.8701	17.21
9	GASTON	2015	99.54	.8700	.8660	9.00
10	ANSON	2010	107.64	.8010	.8622	26.74
11	SAMPSON	2011	103.74	.8300	.8610	45.88
12	ORANGE	2009	97.90	.8780	.8595	12.21
13	GRANVILLE	2010	101.02	.8300	.8384	25.38
14	GATES	2009	130.68	.6400	.8363	51.72
15	BLADEN	2015	100.25	.8200	.8221	50.44
16	GREENE	2013	104.01	.7860	.8175	32.92
17	BERTIE	2012	97.10	.8400	.8156	25.61
18	RICHMOND	2008	100.68	.8100	.8155	13.78
19	DURHAM	2008	101.79	.7931	.8073	15.36
20	MARTIN	2009	108.20	.7350	.7952	44.68
21	WILSON	2008	108.86	.7300	.7947	15.36
22	WASHINGTON	2013	100.00	.7900	.7900	16.53
23	PASQUOTANK	2014	103.90	.7600	.7896	41.95
24	LEE	2013	99.02	.7950	.7872	14.97
25	COLUMBUS	2013	97.74	.8050	.7868	28.20
26	HARNETT	2009	104.65	.7500	.7849	21.86
27	CUMBERLAND	2009	105.22	.7400	.7786	13.46
28	UNION	2015	99.71	.7765	.7743	7.64
29	ALEXANDER	2015	97.82	.7900	.7728	20.29
30	ROBESON	2010	99.95	.7700	.7696	21.49
31	JOHNSTON	2011	97.52	.7800	.7607	9.21
32	WARREN	2009	113.71	.6600	.7505	24.77
33	HOKE	2014	99.32	.7500	.7449	9.97
34	PERSON	2013	105.18	.7000	.7363	29.83
35	CLEVELAND	2008	102.23	.7200	.7360	32.63
36	DAVIE	2013	101.00	.7280	.7353	13.92
37	JONES	2014	92.87	.7900	.7336	25.43
38	MECKLENBURG	2011	89.80	.8157	.7325	14.13
39	GUILFORD	2012	95.67	.7600	.7271	21.18
40	DUPLIN	2009	99.48	.7300	.7262	37.81
41	ROCKINGHAM	2011	103.53	.6960	.7206	33.68
42	FORSYTH	2013	98.21	.7310	.7179	21.36
43	HALIFAX	2015	98.14	.7300	.7164	13.93
44	CASWELL	2008	102.43	.6790	.6955	28.68
45	YADKIN	2009	103.52	.6600	.6832	28.22
46	NASH	2009	101.83	.6700	.6823	16.55
47	PENDER	2011	99.60	.6850	.6822	28.01
48	ROWAN	2015	102.46	.6625	.6788	13.72
49	CHOWAN	2014	93.56	.7250	.6783	15.35
50	BURKE	2013	99.45	.6800	.6763	14.73

2015 List of the Sales Ratio Study sorted by Effective Tax Rate

	County	Revaluation Year	Median	Rate	Effective Tax Rate	COD
51	PITT	2012	99.28	.6800	.6751	14.42
52	ONSLow	2014	100.00	.6750	.6750	11.97
53	CAMDEN	2015	98.57	.6800	.6703	8.70
54	WAYNE	2011	100.37	.6650	.6674	14.29
55	HYDE	2009	103.64	.6400	.6633	63.02
56	CABARRUS	2012	93.92	.7000	.6575	10.84
57	WILKES	2013	94.99	.6900	.6555	15.81
58	BEAUFORT	2010	122.52	.5300	.6494	44.81
59	ALAMANCE	2009	108.27	.5800	.6280	26.02
60	RANDOLPH	2014	95.81	.6550	.6276	10.15
61	STANLY	2013	93.10	.6700	.6238	18.90
62	CHATHAM	2009	100.19	.6219	.6231	24.74
63	WAKE	2008	100.44	.6145	.6172	11.01
64	STOKES	2013	98.69	.6200	.6119	11.42
65	RUTHERFORD	2012	100.00	.6070	.6070	26.44
66	MONTGOMERY	2012	96.88	.6200	.6007	34.11
67	LINCOLN	2015	97.40	.6110	.5951	10.98
68	CALDWELL	2013	98.35	.6000	.5901	20.69
69	GRAHAM	2015	99.65	.5850	.5829	3.04
70	PAMLICO	2012	92.87	.6250	.5804	27.27
71	PERQUIMANS	2008	131.68	.4400	.5794	37.34
72	SURRY	2012	98.68	.5820	.5743	12.46
73	CATAWBA	2015	98.97	.5750	.5691	9.94
74	CAYWOOD	2011	99.12	.5661	.5611	25.72
75	CHEROKEE	2012	105.93	.5200	.5508	46.15
76	BUNCOMBE	2013	90.00	.6040	.5436	22.21
77	DAVIDSON	2015	100.08	.5400	.5404	3.66
78	MCDOWELL	2011	97.56	.5500	.5366	13.12
79	NEW HANOVER	2012	93.15	.5740	.5347	11.78
80	MITCHELL	2014	100.00	.5300	.5300	27.20
81	POLK	2009	101.49	.5175	.5252	38.42
82	YANCEY	2008	104.17	.5000	.5208	34.48
83	IREDELL	2015	98.45	.5275	.5193	6.42
84	CRAVEN	2010	110.30	.4675	.5157	14.80
85	HENDERSON	2015	99.46	.5136	.5108	13.59
86	ALLEGHANY	2015	99.15	.5125	.5082	14.50
87	CLAY	2010	140.00	.3600	.5040	53.06
88	BRUNSWICK	2015	99.06	.4850	.4804	10.01
89	TRANSYLVANIA	2009	105.11	.4499	.4729	27.63
90	MADISON	2012	89.97	.5200	.4678	31.80
91	MOORE	2015	99.76	.4650	.4639	5.53
92	CURRITUCK	2013	95.86	.4800	.4601	16.84
93	ASHE	2015	100.00	.4330	.4330	17.12
94	DARE	2013	95.17	.4300	.4092	12.31
95	AVERY	2014	90.08	.4472	.4029	31.45
96	JACKSON	2008	140.45	.2800	.3933	37.71
97	SWAIN	2013	107.52	.3600	.3871	50.85
98	MACON	2015	99.93	.3490	.3487	12.34
99	WATAUGA	2014	99.70	.3130	.3121	30.23
100	CARTERET	2015	99.96	.3000	.2999	7.00

2015 List of the Sales Ratio Study sorted by Reappraisal Year

County	Revaluation Year	Median	Rate	Effective Tax Rate	COD
1 ALEXANDER	2015	97.82	.7900	.7728	20.29
2 ALLEGHANY	2015	99.15	.5125	.5082	14.50
3 ASHE	2015	100.00	.4330	.4330	17.12
4 BLADEN	2015	100.25	.8200	.8221	50.44
5 BRUNSWICK	2015	99.06	.4850	.4804	10.01
6 CAMDEN	2015	98.57	.6800	.6703	8.70
7 CARTERET	2015	99.96	.3000	.2999	7.00
8 CATAWBA	2015	98.97	.5750	.5691	9.94
9 DAVIDSON	2015	100.08	.5400	.5404	3.66
10 GASTON	2015	99.54	.8700	.8660	9.00
11 GRAHAM	2015	99.65	.5850	.5829	3.04
12 HALIFAX	2015	98.14	.7300	.7164	13.93
13 HENDERSON	2015	99.46	.5136	.5108	13.59
14 IREDELL	2015	98.45	.5275	.5193	6.42
15 LINCOLN	2015	97.40	.6110	.5951	10.98
16 MACON	2015	99.93	.3490	.3487	12.34
17 MOORE	2015	99.76	.4650	.4639	5.53
18 NORTHAMPTON	2015	99.06	.9200	.9113	16.85
19 ROWAN	2015	102.46	.6625	.6788	13.72
20 UNION	2015	99.71	.7765	.7743	7.64

2015 Reappraisal County Stats

Minimum	97.40	0.3000	0.2999	3.04
Maximum	102.46	0.9200	0.9113	50.44
Average	99.37	0.6073	0.6032	12.74

1 AVERY	2014	90.08	.4472	.4029	31.45
2 CHOWAN	2014	93.56	.7250	.6783	15.35
3 HOKE	2014	99.32	.7500	.7449	9.97
4 JONES	2014	92.87	.7900	.7336	25.43
5 MITCHELL	2014	100.00	.5300	.5300	27.20
6 ONSLOW	2014	100.00	.6750	.6750	11.97
7 PASQUOTANK	2014	103.90	.7600	.7896	41.95
8 RANDOLPH	2014	95.81	.6550	.6276	10.15
9 WATAUGA	2014	99.70	.3130	.3121	30.23

2014 Reappraisal County Stats

Minimum	90.08	0.3130	0.3121	9.97
Maximum	103.90	0.7900	0.7896	41.95
Average	97.25	0.6272	0.6104	22.63

2015 List of the Sales Ratio Study sorted by Reappraisal Year

County	Revaluation Year	Median	Rate	Effective Tax Rate	COD
1 BUNCOMBE	2013	90.00	.6040	.5436	22.21
2 BURKE	2013	99.45	.6800	.6763	14.73
3 CALDWELL	2013	98.35	.6000	.5901	20.69
4 COLUMBUS	2013	97.74	.8050	.7868	28.20
5 CURRITUCK	2013	95.86	.4800	.4601	16.84
6 DARE	2013	95.17	.4300	.4092	12.31
7 DAVIE	2013	101.00	.7280	.7353	13.92
8 FORSYTH	2013	98.21	.7310	.7179	21.36
9 GREENE	2013	104.01	.7860	.8175	32.92
10 LEE	2013	99.02	.7950	.7872	14.97
11 PERSON	2013	105.18	.7000	.7363	29.83
12 STANLY	2013	93.10	.6700	.6238	18.90
13 STOKES	2013	98.69	.6200	.6119	11.42
14 SWAIN	2013	107.52	.3600	.3871	50.85
15 WASHINGTON	2013	100.00	.7900	.7900	16.53
16 WILKES	2013	94.99	.6900	.6555	15.81

2013 Reappraisal County Stats

Minimum	90.00	0.3600	0.3871	11.42
Maximum	107.52	0.8050	0.8175	50.85
Average	98.64	0.6543	0.6455	21.34

1 BERTIE	2012	97.10	.8400	.8156	25.61
2 CABARRUS	2012	93.92	.7000	.6575	10.84
3 CHEROKEE	2012	105.93	.5200	.5508	46.15
4 FRANKLIN	2012	94.97	.9250	.8785	14.06
5 GUILFORD	2012	95.67	.7600	.7271	21.18
6 MADISON	2012	89.97	.5200	.4678	31.80
7 MONTGOMERY	2012	96.88	.6200	.6007	34.11
8 NEW HANOVER	2012	93.15	.5740	.5347	11.78
9 PAMLICO	2012	92.87	.6250	.5804	27.27
10 PITT	2012	99.28	.6800	.6751	14.42
11 RUTHERFORD	2012	100.00	.6070	.6070	26.44
12 SURRY	2012	98.68	.5820	.5743	12.46

2012 Reappraisal County Stats

Minimum	89.97	0.5200	0.4678	10.84
Maximum	105.93	0.9250	0.8785	46.15
Average	96.54	0.6628	0.6391	23.01

1 HAYWOOD	2011	99.12	.5661	.5611	25.72
2 HERTFORD	2011	126.46	.8400	1.0623	26.39
3 JOHNSTON	2011	97.52	.7800	.7607	9.21
4 MCDOWELL	2011	97.56	.5500	.5366	13.12
5 MECKLENBURG	2011	89.80	.8157	.7325	14.13
6 PENDER	2011	99.60	.6850	.6822	28.01
7 ROCKINGHAM	2011	103.53	.6960	.7206	33.68
8 SAMPSON	2011	103.74	.8300	.8610	45.88
9 SCOTLAND	2011	101.94	1.0300	1.0500	18.93
10 WAYNE	2011	100.37	.6650	.6674	14.29

2011 Reappraisal County Stats

Minimum	89.80	0.5500	0.5366	9.21
Maximum	126.46	1.0300	1.0623	45.88
Average	101.96	0.7458	0.7634	22.94

2015 List of the Sales Ratio Study sorted by Reappraisal Year

County	Revaluation Year	Median	Rate	Effective Tax Rate	COD
1 ANSON	2010	107.64	.8010	.8622	26.74
2 BEAUFORT	2010	122.52	.5300	.6494	44.81
3 CLAY	2010	140.00	.3600	.5040	53.06
4 CRAVEN	2010	110.30	.4675	.5157	14.80
5 GRANVILLE	2010	101.02	.8300	.8384	25.38
6 ROBESON	2010	99.95	.7700	.7696	21.49

2010 Reappraisal County Stats

Minimum	99.95	0.3600	0.5040	14.80
Maximum	140.00	0.8300	0.8622	53.06
Average	113.57	0.6264	0.6899	31.05

1 ALAMANCE	2009	108.27	.5800	.6280	26.02
2 CHATHAM	2009	100.19	.6219	.6231	24.74
3 CUMBERLAND	2009	105.22	.7400	.7786	13.46
4 DUPLIN	2009	99.48	.7300	.7262	37.81
5 EDGECOMBE	2009	102.79	.9500	.9765	19.71
6 GATES	2009	130.68	.6400	.8363	51.72
7 HARNETT	2009	104.65	.7500	.7849	21.86
8 HYDE	2009	103.64	.6400	.6633	63.02
9 LENOIR	2009	104.20	.8350	.8701	17.21
10 MARTIN	2009	108.20	.7350	.7952	44.68
11 NASH	2009	101.83	.6700	.6823	16.55
12 ORANGE	2009	97.90	.8780	.8595	12.21
13 POLK	2009	101.49	.5175	.5252	38.42
14 TRANSYLVANIA	2009	105.11	.4499	.4729	27.63
15 TYRRELL	2009	142.93	.6900	.9862	48.33
16 WARREN	2009	113.71	.6600	.7505	24.77
17 YADKIN	2009	103.52	.6600	.6832	28.22

2009 Reappraisal County Stats

Minimum	97.90	0.4499	0.4729	12.21
Maximum	142.93	0.9500	0.9862	63.02
Average	107.87	0.6910	0.7437	30.37

1 CASWELL	2008	102.43	.6790	.6955	28.68
2 CLEVELAND	2008	102.23	.7200	.7360	32.63
3 DURHAM	2008	101.79	.7931	.8073	15.36
4 JACKSON	2008	140.45	.2800	.3933	37.71
5 PERQUIMANS	2008	131.68	.4400	.5794	37.34
6 RICHMOND	2008	100.68	.8100	.8155	13.78
7 VANCE	2008	120.00	.7920	.9504	42.67
8 WAKE	2008	100.44	.6145	.6172	11.01
9 WILSON	2008	108.86	.7300	.7947	15.36
10 YANCEY	2008	104.17	.5000	.5208	34.48

2008 Reappraisal County Stats

Minimum	100.44	0.2800	0.3933	11.01
Maximum	140.45	0.8100	0.9504	42.67
Average	111.27	0.6359	0.6910	26.90

2015-2016  
**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	\$ .5800	2009	2017	JOHNSTON	\$ .7800	2011	2019
ALEXANDER	.7900	2015	2023	JONES	.7900	2014	2022
ALLEGHANY	.5125	2015	2023	LEE	.7950	2013	2019
ANSON	.8010	2010	2018	LENOIR	.8350	2009	2017
ASHE	.4330	2015	2019	LINCOLN	.6110	2015	2019
AVERY	.4472	2014	2018	MACON	.3490	2015	2019
BEAUFORT	.5300	2010	2018	MADISON	.5200	2012	2020
BERTIE	.8400	2012	2020	MARTIN	.7350	2009	2017
BLADEN	.8200	2015	2023	MCDOWELL	.5500	2011	2019
BRUNSWICK	.4850	2015	2019	MECKLENBURG	.8157	2011	2019
BUNCOMBE	.6040	2013	2017	MITCHELL	.5300	2014	2018
BURKE	.6800	2013	2017	MONTGOMERY	.6200	2012	2020
CABARRUS	.7000	2012	2016	MOORE	.4650	2015	2019
CALDWELL	.6000	2013	2021	NASH	.6700	2009	2017
CAMDEN	.6800	2015	2023	NEW HANOVER	.5740	2012	2017
CARTERET	.3000	2015	2019	NORTHAMPTON	.9200	2015	2019
CASWELL	.6790	2008	2016	ONSLOW	.6750	2014	2018
CATAWBA	.5750	2015	2019	ORANGE	.8780	2009	2017
CHATHAM	.6219	2009	2017	PAMLICO	.6250	2012	2020
CHEROKEE	.5200	2012	2020	PASQUOTANK	.7600	2014	2022
CHOWAN	.7250	2014	2022	PENDER	.6850	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	2015	2023	ROCKINGHAM	.6960	2011	2019
DAVIE	.7280	2013	2017	ROWAN	.6625	2015	2019
DUPLIN	.7300	2009	2017	RUTHERFORD	.6070	2012	2019
DURHAM	.7931	2008	2016	SAMPSON	.8300	2011	2019
EDGECOMBE	.9500	2009	2017	SCOTLAND	1.0300	2011	2019
FORSYTH	.7310	2013	2017	STANLY	.6700	2013	2017
FRANKLIN	.9250	2012	2018	STOKES	.6200	2013	2017
GASTON	.8700	2015	2019	SURRY	.5820	2012	2016
GATES	.6400	2009	2017	SWAIN	.3600	2013	2021
GRAHAM	.5850	2015	2019	TRANSYLVANIA	.4499	2009	2016
GRANVILLE	.8300	2010	2018	TYRRELL	.6900	2009	2017
GREENE	.7860	2013	2021	UNION	.7765	2015	2019
GUILFORD	.7600	2012	2017	VANCE	.7920	2008	2016
HALIFAX	.7300	2015	2019	WAKE	.6145	2008	2016
HARNETT	.7500	2009	2017	WARREN	.6600	2009	2017
HAYWOOD	.5661	2011	2017	WASHINGTON	.7900	2013	2021
HENDERSON	.5136	2015	2019	WATAUGA	.3130	2014	2022
HERTFORD	.8400	2011	2019	WAYNE	.6650	2011	2019
HOKE	.7500	2014	2022	WILKES	.6900	2013	2019
HYDE	.6400	2009	2017	WILSON	.7300	2008	2016
IREDELL	.5275	2015	2019	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 based on the Octennial Reappraisal Budget Reserve provided to NCDOR as of July 2015.