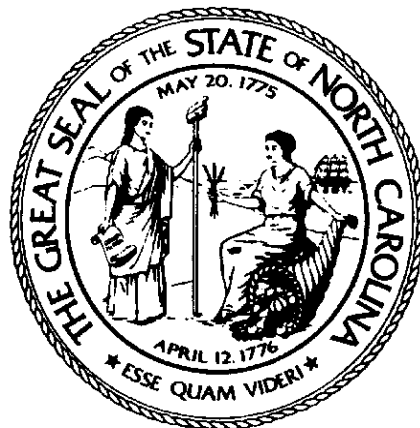


SALES ASSESSMENT RATIO STUDIES AS OF JANUARY 1, 2016



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 01/01/2015 to 12/31/2015.

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 01/01/2016.

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 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.

2016 List of the Sales Ratio Study Sorted Alphabetically by County

	County	Revaluation Year	Median	Rate	Effective Tax Rate	COD
1	ALAMANCE	2009	103.89	.5800	60.26	24.37
2	ALEXANDER	2015	94.83	.7900	74.92	20.49
3	ALLEGHANY	2015	106.76	.5125	54.71	36.64
4	ANSON	2010	99.44	.8010	79.66	19.47
5	ASHE	2015	104.43	.4330	45.22	24.87
6	AVERY	2014	91.46	.4472	40.90	35.32
7	BEAUFORT	2010	106.14	.5500	58.38	36.11
8	BERTIE	2012	98.25	.8300	81.55	36.92
9	BLADEN	2015	99.94	.8200	81.95	36.48
10	BRUNSWICK	2015	97.52	.4850	47.30	17.04
11	BUNCOMBE	2013	84.55	.6040	51.07	25.07
12	BURKE	2013	95.92	.6800	65.22	15.67
13	CABARRUS	2016	99.18	.7000	69.43	4.14
14	CALDWELL	2013	96.43	.6300	60.75	18.88
15	CAMDEN	2015	97.38	.6800	66.22	28.21
16	CARTERET	2015	99.12	.3100	30.73	15.33
17	CASWELL	2016	100.22	.6790	68.05	22.91
18	CATAWBA	2015	99.09	.5750	56.97	9.25
19	CHATHAM	2009	96.33	.6338	61.05	32.70
20	CHEROKEE	2012	100.55	.5200	52.28	31.65
21	CHOWAN	2014	97.38	.7400	72.06	19.71
22	CLAY	2010	129.47	.3600	46.61	68.02
23	CLEVELAND	2016	100.35	.7200	72.25	31.95
24	COLUMBUS	2013	95.35	.8050	76.76	34.86
25	CRAVEN	2016	100.37	.5394	54.14	9.01
26	CUMBERLAND	2009	105.08	.7400	77.76	14.93
27	CURRITUCK	2013	93.82	.4800	45.03	20.83
28	DARE	2013	92.42	.4300	39.74	12.33
29	DAVIDSON	2015	99.43	.5400	53.69	8.24
30	DAVIE	2013	100.67	.7280	73.28	14.71
31	DUPLIN	2009	90.42	.7300	66.01	36.10
32	DURHAM	2016	100.41	.7404	74.34	8.17
33	EDGECOMBE	2009	100.02	.9500	95.02	15.67
34	FORSYTH	2013	97.64	.7310	71.38	21.90
35	FRANKLIN	2012	92.69	.9250	85.73	15.10
36	GASTON	2015	97.84	.8700	85.12	19.06
37	GATES	2009	115.96	.6800	78.85	28.93
38	GRAHAM	2015	99.61	.5850	58.27	8.66
39	GRANVILLE	2010	98.80	.8800	86.94	21.07
40	GREENE	2013	97.37	.7860	76.54	25.55
41	GUILFORD	2012	97.77	.7550	73.82	9.86
42	HALIFAX	2015	97.39	.7800	75.96	18.13
43	HARNETT	2009	104.73	.7500	78.55	27.59
44	HAYWOOD	2011	98.62	.5661	55.83	25.43
45	HENDERSON	2015	94.30	.5650	53.28	15.20
46	HERTFORD	2011	113.62	.8400	95.44	43.45
47	HOKE	2014	100.35	.7500	75.27	9.65
48	HYDE	2009	111.35	.6400	71.26	44.56
49	IREDELL	2015	95.96	.5275	50.62	5.40
50	JACKSON	2016	105.26	.3700	38.95	41.76

2016 List of the Sales Ratio Study Sorted Alphabetically by County

	County	Revaluation Year	Median	Rate	Effective Tax Rate	COD
51	JOHNSTON	2011	95.74	.7800	74.67	9.69
52	JONES	2014	97.30	.7900	76.87	37.86
53	LEE	2013	97.86	.7950	77.80	15.27
54	LENOIR	2009	108.61	.8350	90.69	22.04
55	LINCOLN	2015	93.68	.6110	57.24	21.80
56	MACON	2015	104.09	.3490	36.33	15.69
57	MADISON	2012	87.51	.5200	45.51	31.65
58	MARTIN	2009	109.18	.7350	80.25	43.16
59	MCDOWELL	2011	98.01	.5500	53.90	17.64
60	MECKLENBURG	2011	86.28	.8157	70.38	16.63
61	MITCHELL	2014	104.58	.5300	55.43	39.21
62	MONTGOMERY	2012	100.74	.6200	62.46	42.82
63	MOORE	2015	99.70	.4650	46.36	16.60
64	NASH	2009	102.24	.6700	68.50	27.51
65	NEW HANOVER	2012	90.16	.6230	56.17	16.79
66	NORTHAMPTON	2015	100.35	.9200	92.32	20.39
67	ONSLOW	2014	99.98	.6750	67.49	12.14
68	ORANGE	2009	99.22	.8780	87.11	12.98
69	PAMLICO	2012	92.90	.6250	58.06	31.60
70	PASQUOTANK	2014	100.00	.7600	76.00	34.80
71	PENDER	2011	96.17	.6850	65.88	30.26
72	PERQUIMANS	2016	99.20	.5700	56.54	6.53
73	PERSON	2013	100.68	.7000	70.47	29.02
74	PITT	2016	100.32	.6860	68.82	9.83
75	POLK	2009	96.77	.5375	52.01	41.58
76	RANDOLPH	2014	96.47	.6525	62.95	10.22
77	RICHMOND	2016	100.77	.7900	79.61	10.35
78	ROBESON	2010	99.82	.7700	76.86	28.84
79	ROCKINGHAM	2011	105.20	.6960	73.22	31.92
80	ROWAN	2015	97.93	.6625	64.88	5.74
81	RUTHERFORD	2012	101.89	.6070	61.85	26.28
82	SAMPSON	2011	102.43	.8300	85.02	43.96
83	SCOTLAND	2011	106.70	1.0200	108.83	18.61
84	STANLY	2013	90.73	.6700	60.79	19.65
85	STOKES	2013	98.96	.6200	61.36	12.25
86	SURRY	2016	99.63	.5820	57.98	8.28
87	SWAIN	2013	103.65	.3600	37.31	44.93
88	TRANSYLVANIA	2016	99.89	.5110	51.04	5.87
89	TYRRELL	2009	145.86	.6900	100.64	40.68
90	UNION	2015	95.33	.7665	73.07	12.33
91	VANCE	2016	102.61	.8900	91.33	31.63
92	WAKE	2016	99.57	.6005	59.79	7.16
93	WARREN	2009	123.33	.7100	87.56	22.49
94	WASHINGTON	2013	101.51	.8100	82.22	18.92
95	WATAUGA	2014	99.36	.3130	31.10	26.38
96	WAYNE	2011	99.82	.6635	66.23	17.82
97	WILKES	2013	93.23	.6700	62.46	15.32
98	WILSON	2016	100.78	.7300	73.57	13.34
99	YADKIN	2009	102.01	.6600	67.32	22.80
100	YANCEY	2016	99.39	.6000	59.63	9.65

2016 List of the Sales Ratio Study Sorted by Median

	County	Revaluation Year	Median	Rate	Effective Tax Rate	COD
1	TYRRELL	2009	145.86	.6900	100.64	40.68
2	CLAY	2010	129.47	.3600	46.61	68.02
3	WARREN	2009	123.33	.7100	87.56	22.49
4	GATES	2009	115.96	.6800	78.85	28.93
5	HERTFORD	2011	113.62	.8400	95.44	43.45
6	HYDE	2009	111.35	.6400	71.26	44.56
7	MARTIN	2009	109.18	.7350	80.25	43.16
8	LENOIR	2009	108.61	.8350	90.69	22.04
9	ALLEGHANY	2015	106.76	.5125	54.71	36.64
10	SCOTLAND	2011	106.70	1.0200	108.83	18.61
11	BEAUFORT	2010	106.14	.5500	58.38	36.11
12	JACKSON	2016	105.26	.3700	38.95	41.76
13	ROCKINGHAM	2011	105.20	.6960	73.22	31.92
14	CUMBERLAND	2009	105.08	.7400	77.76	14.93
15	HARNETT	2009	104.73	.7500	78.55	27.59
16	MITCHELL	2014	104.58	.5300	55.43	39.21
17	ASHE	2015	104.43	.4330	45.22	24.87
18	MACON	2015	104.09	.3490	36.33	15.69
19	ALAMANCE	2009	103.89	.5800	60.26	24.37
20	SWAIN	2013	103.65	.3600	37.31	44.93
21	VANCE	2016	102.61	.8900	91.33	31.63
22	SAMPSON	2011	102.43	.8300	85.02	43.96
23	NASH	2009	102.24	.6700	68.50	27.51
24	YADKIN	2009	102.01	.6600	67.32	22.80
25	RUTHERFORD	2012	101.89	.6070	61.85	26.28
26	WASHINGTON	2013	101.51	.8100	82.22	18.92
27	WILSON	2016	100.78	.7300	73.57	13.34
28	RICHMOND	2016	100.77	.7900	79.61	10.35
29	MONTGOMERY	2012	100.74	.6200	62.46	42.82
30	PERSON	2013	100.68	.7000	70.47	29.02
31	DAVIE	2013	100.67	.7280	73.28	14.71
32	CHEROKEE	2012	100.55	.5200	52.28	31.65
33	DURHAM	2016	100.41	.7404	74.34	8.17
34	CRAVEN	2016	100.37	.5394	54.14	9.01
35	HOKE	2014	100.35	.7500	75.27	9.65
36	NORTHAMPTON	2015	100.35	.9200	92.32	20.39
37	CLEVELAND	2016	100.35	.7200	72.25	31.95
38	PITT	2016	100.32	.6860	68.82	9.83
39	CASWELL	2016	100.22	.6790	68.05	22.91
40	EDGECOMBE	2009	100.02	.9500	95.02	15.67
41	PASQUOTANK	2014	100.00	.7600	76.00	34.80
42	ONSLow	2014	99.98	.6750	67.49	12.14
43	BLADEN	2015	99.94	.8200	81.95	36.48
44	TRANSYLVANIA	2016	99.89	.5110	51.04	5.87
45	ROBESON	2010	99.82	.7700	76.86	28.84
46	WAYNE	2011	99.82	.6635	66.23	17.82
47	MOORE	2015	99.70	.4650	46.36	16.60
48	SURRY	2016	99.63	.5820	57.98	8.28
49	GRAHAM	2015	99.61	.5850	58.27	8.66
50	WAKE	2016	99.57	.6005	59.79	7.16

2016 List of the Sales Ratio Study Sorted by Median

	County	Revaluation Year	Median	Rate	Effective Tax Rate	COD
51	ANSON	2010	99.44	.8010	79.66	19.47
52	DAVIDSON	2015	99.43	.5400	53.69	8.24
53	YANCEY	2016	99.39	.6000	59.63	9.65
54	WATAUGA	2014	99.36	.3130	31.10	26.38
55	ORANGE	2009	99.22	.8780	87.11	12.98
56	PERQUIMANS	2016	99.20	.5700	56.54	6.53
57	CABARRUS	2016	99.18	.7000	69.43	4.14
58	CARTERET	2015	99.12	.3100	30.73	15.33
59	CATAWBA	2015	99.09	.5750	56.97	9.25
60	STOKES	2013	98.96	.6200	61.36	12.25
61	GRANVILLE	2010	98.80	.8800	86.94	21.07
62	HAYWOOD	2011	98.62	.5661	55.83	25.43
63	BERTIE	2012	98.25	.8300	81.55	36.92
64	MCDOWELL	2011	98.01	.5500	53.90	17.64
65	ROWAN	2015	97.93	.6625	64.88	5.74
66	LEE	2013	97.86	.7950	77.80	15.27
67	GASTON	2015	97.84	.8700	85.12	19.06
68	GUILFORD	2012	97.77	.7550	73.82	9.86
69	FORSYTH	2013	97.64	.7310	71.38	21.90
70	BRUNSWICK	2015	97.52	.4850	47.30	17.04
71	HALIFAX	2015	97.39	.7800	75.96	18.13
72	CAMDEN	2015	97.38	.6800	66.22	28.21
73	CHOWAN	2014	97.38	.7400	72.06	19.71
74	GREENE	2013	97.37	.7860	76.54	25.55
75	JONES	2014	97.30	.7900	76.87	37.86
76	POLK	2009	96.77	.5375	52.01	41.58
77	RANDOLPH	2014	96.47	.6525	62.95	10.22
78	CALDWELL	2013	96.43	.6300	60.75	18.88
79	CHATHAM	2009	96.33	.6338	61.05	32.70
80	PENDER	2011	96.17	.6850	65.88	30.26
81	IREDELL	2015	95.96	.5275	50.62	5.40
82	BURKE	2013	95.92	.6800	65.22	15.67
83	JOHNSTON	2011	95.74	.7800	74.67	9.69
84	COLUMBUS	2013	95.35	.8050	76.76	34.86
85	UNION	2015	95.33	.7665	73.07	12.33
86	ALEXANDER	2015	94.83	.7900	74.92	20.49
87	HENDERSON	2015	94.30	.5650	53.28	15.20
88	CURRITUCK	2013	93.82	.4800	45.03	20.83
89	LINCOLN	2015	93.68	.6110	57.24	21.80
90	WILKES	2013	93.23	.6700	62.46	15.32
91	PAMLICO	2012	92.90	.6250	58.06	31.60
92	FRANKLIN	2012	92.69	.9250	85.73	15.10
93	DARE	2013	92.42	.4300	39.74	12.33
94	AVERY	2014	91.46	.4472	40.90	35.32
95	STANLY	2013	90.73	.6700	60.79	19.65
96	DUPLIN	2009	90.42	.7300	66.01	36.10
97	NEW HANOVER	2012	90.16	.6230	56.17	16.79
98	MADISON	2012	87.51	.5200	45.51	31.65
99	MECKLENBURG	2011	86.28	.8157	70.38	16.63
100	BUNCOMBE	2013	84.55	.6040	51.07	25.07

2016 List of the Sales Ratio Study Sorted by Tax Rate

	County	Revaluation Year	Median	Rate	Effective Tax Rate	COD
1	SCOTLAND	2011	106.70	1.0200	108.83	18.61
2	EDGECOMBE	2009	100.02	.9500	95.02	15.67
3	FRANKLIN	2012	92.69	.9250	85.73	15.10
4	NORTHAMPTON	2015	100.35	.9200	92.32	20.39
5	VANCE	2016	102.61	.8900	91.33	31.63
6	GRANVILLE	2010	98.80	.8800	86.94	21.07
7	ORANGE	2009	99.22	.8780	87.11	12.98
8	GASTON	2015	97.84	.8700	85.12	19.06
9	HERTFORD	2011	113.62	.8400	95.44	43.45
10	LENOIR	2009	108.61	.8350	90.69	22.04
11	SAMPSON	2011	102.43	.8300	85.02	43.96
12	BERTIE	2012	98.25	.8300	81.55	36.92
13	BLADEN	2015	99.94	.8200	81.95	36.48
14	MECKLENBURG	2011	86.28	.8157	70.38	16.63
15	WASHINGTON	2013	101.51	.8100	82.22	18.92
16	COLUMBUS	2013	95.35	.8050	76.76	34.86
17	ANSON	2010	99.44	.8010	79.66	19.47
18	LEE	2013	97.86	.7950	77.80	15.27
19	RICHMOND	2016	100.77	.7900	79.61	10.35
20	JONES	2014	97.30	.7900	76.87	37.86
21	ALEXANDER	2015	94.83	.7900	74.92	20.49
22	GREENE	2013	97.37	.7860	76.54	25.55
23	HALIFAX	2015	97.39	.7800	75.96	18.13
24	JOHNSTON	2011	95.74	.7800	74.67	9.69
25	ROBESON	2010	99.82	.7700	76.86	28.84
26	UNION	2015	95.33	.7665	73.07	12.33
27	PASQUOTANK	2014	100.00	.7600	76.00	34.80
28	GUILFORD	2012	97.77	.7550	73.82	9.86
29	HARNETT	2009	104.73	.7500	78.55	27.59
30	HOKE	2014	100.35	.7500	75.27	9.65
31	DURHAM	2016	100.41	.7404	74.34	8.17
32	CUMBERLAND	2009	105.08	.7400	77.76	14.93
33	CHOWAN	2014	97.38	.7400	72.06	19.71
34	MARTIN	2009	109.18	.7350	80.25	43.16
35	FORSYTH	2013	97.64	.7310	71.38	21.90
36	WILSON	2016	100.78	.7300	73.57	13.34
37	DUPLIN	2009	90.42	.7300	66.01	36.10
38	DAVIE	2013	100.67	.7280	73.28	14.71
39	CLEVELAND	2016	100.35	.7200	72.25	31.95
40	WARREN	2009	123.33	.7100	87.56	22.49
41	PERSON	2013	100.68	.7000	70.47	29.02
42	CABARRUS	2016	99.18	.7000	69.43	4.14
43	ROCKINGHAM	2011	105.20	.6960	73.22	31.92
44	TYRRELL	2009	145.86	.6900	100.64	40.68
45	PITT	2016	100.32	.6860	68.82	9.83
46	PENDER	2011	96.17	.6850	65.88	30.26
47	GATES	2009	115.96	.6800	78.85	28.93
48	CAMDEN	2015	97.38	.6800	66.22	28.21
49	BURKE	2013	95.92	.6800	65.22	15.67
50	CASWELL	2016	100.22	.6790	68.05	22.91

2016 List of the Sales Ratio Study Sorted by Tax Rate

	County	Revaluation Year	Median	Rate	Effective Tax Rate	COD
51	ONSLOW	2014	99.98	.6750	67.49	12.14
52	NASH	2009	102.24	.6700	68.50	27.51
53	WILKES	2013	93.23	.6700	62.46	15.32
54	STANLY	2013	90.73	.6700	60.79	19.65
55	WAYNE	2011	99.82	.6635	66.23	17.82
56	ROWAN	2015	97.93	.6625	64.88	5.74
57	YADKIN	2009	102.01	.6600	67.32	22.80
58	RANDOLPH	2014	96.47	.6525	62.95	10.22
59	HYDE	2009	111.35	.6400	71.26	44.56
60	CHATHAM	2009	96.33	.6338	61.05	32.70
61	CALDWELL	2013	96.43	.6300	60.75	18.88
62	PAMLICO	2012	92.90	.6250	58.06	31.60
63	NEW HANOVER	2012	90.16	.6230	56.17	16.79
64	MONTGOMERY	2012	100.74	.6200	62.46	42.82
65	STOKES	2013	98.96	.6200	61.36	12.25
66	LINCOLN	2015	93.68	.6110	57.24	21.80
67	RUTHERFORD	2012	101.89	.6070	61.85	26.28
68	BUNCOMBE	2013	84.55	.6040	51.07	25.07
69	WAKE	2016	99.57	.6005	59.79	7.16
70	YANCEY	2016	99.39	.6000	59.63	9.65
71	GRAHAM	2015	99.61	.5850	58.27	8.66
72	SURRY	2016	99.63	.5820	57.98	8.28
73	ALAMANCE	2009	103.89	.5800	60.26	24.37
74	CATAWBA	2015	99.09	.5750	56.97	9.25
75	PERQUIMANS	2016	99.20	.5700	56.54	6.53
76	HAYWOOD	2011	98.62	.5661	55.83	25.43
77	HENDERSON	2015	94.30	.5650	53.28	15.20
78	BEAUFORT	2010	106.14	.5500	58.38	36.11
79	MCDOWELL	2011	98.01	.5500	53.90	17.64
80	DAVIDSON	2015	99.43	.5400	53.69	8.24
81	CRAVEN	2016	100.37	.5394	54.14	9.01
82	POLK	2009	96.77	.5375	52.01	41.58
83	MITCHELL	2014	104.58	.5300	55.43	39.21
84	IREDELL	2015	95.96	.5275	50.62	5.40
85	CHEROKEE	2012	100.55	.5200	52.28	31.65
86	MADISON	2012	87.51	.5200	45.51	31.65
87	ALLEGHANY	2015	106.76	.5125	54.71	36.64
88	TRANSYLVANIA	2016	99.89	.5110	51.04	5.87
89	BRUNSWICK	2015	97.52	.4850	47.30	17.04
90	CURRITUCK	2013	93.82	.4800	45.03	20.83
91	MOORE	2015	99.70	.4650	46.36	16.60
92	AVERY	2014	91.46	.4472	40.90	35.32
93	ASHE	2015	104.43	.4330	45.22	24.87
94	DARE	2013	92.42	.4300	39.74	12.33
95	JACKSON	2016	105.26	.3700	38.95	41.76
96	CLAY	2010	129.47	.3600	46.61	68.02
97	SWAIN	2013	103.65	.3600	37.31	44.93
98	MACON	2015	104.09	.3490	36.33	15.69
99	WATAUGA	2014	99.36	.3130	31.10	26.38
100	CARTERET	2015	99.12	.3100	30.73	15.33

2016 List of the Sales Ratio Study Sorted by Effective Tax Rate

	County	Revaluation Year	Median	Rate	Effective Tax Rate	COD
1	SCOTLAND	2011	106.70	1.0200	108.83	18.61
2	TYRRELL	2009	145.86	.6900	100.64	40.68
3	HERTFORD	2011	113.62	.8400	95.44	43.45
4	EDGECOMBE	2009	100.02	.9500	95.02	15.67
5	NORTHAMPTON	2015	100.35	.9200	92.32	20.39
6	VANCE	2016	102.61	.8900	91.33	31.63
7	LENOIR	2009	108.61	.8350	90.69	22.04
8	WARREN	2009	123.33	.7100	87.56	22.49
9	ORANGE	2009	99.22	.8780	87.11	12.98
10	GRANVILLE	2010	98.80	.8800	86.94	21.07
11	FRANKLIN	2012	92.69	.9250	85.73	15.10
12	GASTON	2015	97.84	.8700	85.12	19.06
13	SAMPSON	2011	102.43	.8300	85.02	43.96
14	WASHINGTON	2013	101.51	.8100	82.22	18.92
15	BLADEN	2015	99.94	.8200	81.95	36.48
16	BERTIE	2012	98.25	.8300	81.55	36.92
17	MARTIN	2009	109.18	.7350	80.25	43.16
18	ANSON	2010	99.44	.8010	79.66	19.47
19	RICHMOND	2016	100.77	.7900	79.61	10.35
20	GATES	2009	115.96	.6800	78.85	28.93
21	HARNETT	2009	104.73	.7500	78.55	27.59
22	LEE	2013	97.86	.7950	77.80	15.27
23	CUMBERLAND	2009	105.08	.7400	77.76	14.93
24	JONES	2014	97.30	.7900	76.87	37.86
25	ROBESON	2010	99.82	.7700	76.86	28.84
26	COLUMBUS	2013	95.35	.8050	76.76	34.86
27	GREENE	2013	97.37	.7860	76.54	25.55
28	PASQUOTANK	2014	100.00	.7600	76.00	34.80
29	HALIFAX	2015	97.39	.7800	75.96	18.13
30	HOKE	2014	100.35	.7500	75.27	9.65
31	ALEXANDER	2015	94.83	.7900	74.92	20.49
32	JOHNSTON	2011	95.74	.7800	74.67	9.69
33	DURHAM	2016	100.41	.7404	74.34	8.17
34	GUILFORD	2012	97.77	.7550	73.82	9.86
35	WILSON	2016	100.78	.7300	73.57	13.34
36	DAVIE	2013	100.67	.7280	73.28	14.71
37	ROCKINGHAM	2011	105.20	.6960	73.22	31.92
38	UNION	2015	95.33	.7665	73.07	12.33
39	CLEVELAND	2016	100.35	.7200	72.25	31.95
40	CHOWAN	2014	97.38	.7400	72.06	19.71
41	FORSYTH	2013	97.64	.7310	71.38	21.90
42	HYDE	2009	111.35	.6400	71.26	44.56
43	PERSON	2013	100.68	.7000	70.47	29.02
44	MECKLENBURG	2011	86.28	.8157	70.38	16.63
45	CABARRUS	2016	99.18	.7000	69.43	4.14
46	PITT	2016	100.32	.6860	68.82	9.83
47	NASH	2009	102.24	.6700	68.50	27.51
48	CASWELL	2016	100.22	.6790	68.05	22.91
49	ONSLOW	2014	99.98	.6750	67.49	12.14
50	YADKIN	2009	102.01	.6600	67.32	22.80

2016 List of the Sales Ratio Study Sorted by Effective Tax Rate

	County	Revaluation Year	Median	Rate	Effective Tax Rate	COD
51	WAYNE	2011	99.82	.6635	66.23	17.82
52	CAMDEN	2015	97.38	.6800	66.22	28.21
53	DUPLIN	2009	90.42	.7300	66.01	36.10
54	PENDER	2011	96.17	.6850	65.88	30.26
55	BURKE	2013	95.92	.6800	65.22	15.67
56	ROWAN	2015	97.93	.6625	64.88	5.74
57	RANDOLPH	2014	96.47	.6525	62.95	10.22
58	WILKES	2013	93.23	.6700	62.46	15.32
59	MONTGOMERY	2012	100.74	.6200	62.46	42.82
60	RUTHERFORD	2012	101.89	.6070	61.85	26.28
61	STOKES	2013	98.96	.6200	61.36	12.25
62	CHATHAM	2009	96.33	.6338	61.05	32.70
63	STANLY	2013	90.73	.6700	60.79	19.65
64	CALDWELL	2013	96.43	.6300	60.75	18.88
65	ALAMANCE	2009	103.89	.5800	60.26	24.37
66	WAKE	2016	99.57	.6005	59.79	7.16
67	YANCEY	2016	99.39	.6000	59.63	9.65
68	BEAUFORT	2010	106.14	.5500	58.38	36.11
69	GRAHAM	2015	99.61	.5850	58.27	8.66
70	PAMLICO	2012	92.90	.6250	58.06	31.60
71	SURRY	2016	99.63	.5820	57.98	8.28
72	LINCOLN	2015	93.68	.6110	57.24	21.80
73	CATAWBA	2015	99.09	.5750	56.97	9.25
74	PERQUIMANS	2016	99.20	.5700	56.54	6.53
75	NEW HANOVER	2012	90.16	.6230	56.17	16.79
76	HAYWOOD	2011	98.62	.5661	55.83	25.43
77	MITCHELL	2014	104.58	.5300	55.43	39.21
78	ALLEGHANY	2015	106.76	.5125	54.71	36.64
79	CRAVEN	2016	100.37	.5394	54.14	9.01
80	MCDOWELL	2011	98.01	.5500	53.90	17.64
81	DAVIDSON	2015	99.43	.5400	53.69	8.24
82	HENDERSON	2015	94.30	.5650	53.28	15.20
83	CHEROKEE	2012	100.55	.5200	52.28	31.65
84	POLK	2009	96.77	.5375	52.01	41.58
85	BUNCOMBE	2013	84.55	.6040	51.07	25.07
86	TRANSYLVANIA	2016	99.89	.5110	51.04	5.87
87	IREDELL	2015	95.96	.5275	50.62	5.40
88	BRUNSWICK	2015	97.52	.4850	47.30	17.04
89	CLAY	2010	129.47	.3600	46.61	68.02
90	MOORE	2015	99.70	.4650	46.36	16.60
91	MADISON	2012	87.51	.5200	45.51	31.65
92	ASHE	2015	104.43	.4330	45.22	24.87
93	CURRITUCK	2013	93.82	.4800	45.03	20.83
94	AVERY	2014	91.46	.4472	40.90	35.32
95	DARE	2013	92.42	.4300	39.74	12.33
96	JACKSON	2016	105.26	.3700	38.95	41.76
97	SWAIN	2013	103.65	.3600	37.31	44.93
98	MACON	2015	104.09	.3490	36.33	15.69
99	WATAUGA	2014	99.36	.3130	31.10	26.38
100	CARTERET	2015	99.12	.3100	30.73	15.33

2016 List of the Sales Ratio Study Sorted by Reappraisal Year

	County	Revaluation Year	Median	Rate	Effective Tax Rate	COD
1	CABARRUS	2016	99.18	.7000	69.43	4.14
2	CASWELL	2016	100.22	.6790	68.05	22.91
3	CLEVELAND	2016	100.35	.7200	72.25	31.95
4	CRAVEN	2016	100.37	.5394	54.14	9.01
5	DURHAM	2016	100.41	.7404	74.34	8.17
6	JACKSON	2016	105.26	.3700	38.95	41.76
7	PERQUIMANS	2016	99.20	.5700	56.54	6.53
8	PITT	2016	100.32	.6860	68.82	9.83
9	RICHMOND	2016	100.77	.7900	79.61	10.35
10	SURRY	2016	99.63	.5820	57.98	8.28
11	TRANSYLVANIA	2016	99.89	.5110	51.04	5.87
12	VANCE	2016	102.61	.8900	91.33	31.63
13	WAKE	2016	99.57	.6005	59.79	7.16
14	WILSON	2016	100.78	.7300	73.57	13.34
15	YANCEY	2016	99.39	.6000	59.63	9.65

2016 Reappraisal County Stats					
Minimum	99.18	0.37	38.95	4.14	
Maximum	105.26	0.89	91.33	41.76	
Average	100.53	0.65	65.03	14.71	

1	ALEXANDER	2015	94.83	.7900	74.92	20.49
2	ALLEGHANY	2015	106.76	.5125	54.71	36.64
3	ASHE	2015	104.43	.4330	45.22	24.87
4	BLADEN	2015	99.94	.8200	81.95	36.48
5	BRUNSWICK	2015	97.52	.4850	47.30	17.04
6	CAMDEN	2015	97.38	.6800	66.22	28.21
7	CARTERET	2015	99.12	.3100	30.73	15.33
8	CATAWBA	2015	99.09	.5750	56.97	9.25
9	DAVIDSON	2015	99.43	.5400	53.69	8.24
10	GASTON	2015	97.84	.8700	85.12	19.06
11	GRAHAM	2015	99.61	.5850	58.27	8.66
12	HALIFAX	2015	97.39	.7800	75.96	18.13
13	HENDERSON	2015	94.30	.5650	53.28	15.20
14	IREDELL	2015	95.96	.5275	50.62	5.40
15	LINCOLN	2015	93.68	.6110	57.24	21.80
16	MACON	2015	104.09	.3490	36.33	15.69
17	MOORE	2015	99.70	.4650	46.36	16.60
18	NORTHAMPTON	2015	100.35	.9200	92.32	20.39
19	ROWAN	2015	97.93	.6625	64.88	5.74
20	UNION	2015	95.33	.7665	73.07	12.33

2015 Reappraisal County Stats					
Minimum	93.68	0.31	30.73	5.40	
Maximum	106.76	0.92	92.32	36.64	
Average	98.73	0.61	60.26	17.78	

2016 List of the Sales Ratio Study Sorted by Reappraisal Year

	County	Revaluation Year	Median	Rate	Effective Tax Rate	COD
1	AVERY	2014	91.46	.4472	40.90	35.32
2	CHOWAN	2014	97.38	.7400	72.06	19.71
3	HOKE	2014	100.35	.7500	75.27	9.65
4	JONES	2014	97.30	.7900	76.87	37.86
5	MITCHELL	2014	104.58	.5300	55.43	39.21
6	ONSLOW	2014	99.98	.6750	67.49	12.14
7	PASQUOTANK	2014	100.00	.7600	76.00	34.80
8	RANDOLPH	2014	96.47	.6525	62.95	10.22
9	WATAUGA	2014	99.36	.3130	31.10	26.38

2014 Reappraisal County Stats					
Minimum		91.46	0.31	31.10	9.65
Maximum		104.58	0.79	76.87	39.21
Average		98.54	0.63	62.01	25.03

1	BUNCOMBE	2013	84.55	.6040	51.07	25.07
2	BURKE	2013	95.92	.6800	65.22	15.67
3	CALDWELL	2013	96.43	.6300	60.75	18.88
4	COLUMBUS	2013	95.35	.8050	76.76	34.86
5	CURRITUCK	2013	93.82	.4800	45.03	20.83
6	DARE	2013	92.42	.4300	39.74	12.33
7	DAVIE	2013	100.67	.7280	73.28	14.71
8	FORSYTH	2013	97.64	.7310	71.38	21.90
9	GREENE	2013	97.37	.7860	76.54	25.55
10	LEE	2013	97.86	.7950	77.80	15.27
11	PERSON	2013	100.68	.7000	70.47	29.02
12	STANLY	2013	90.73	.6700	60.79	19.65
13	STOKES	2013	98.96	.6200	61.36	12.25
14	SWAIN	2013	103.65	.3600	37.31	44.93
15	WASHINGTON	2013	101.51	.8100	82.22	18.92
16	WILKES	2013	93.23	.6700	62.46	15.32

2013 Reappraisal County Stats					
Minimum		84.55	0.36	37.31	12.25
Maximum		103.65	0.81	82.22	44.93
Average		96.30	0.66	63.26	21.57

1	BERTIE	2012	98.25	.8300	81.55	36.92
2	CHEROKEE	2012	100.55	.5200	52.28	31.65
3	FRANKLIN	2012	92.69	.9250	85.73	15.10
4	GUILFORD	2012	97.77	.7550	73.82	9.86
5	MADISON	2012	87.51	.5200	45.51	31.65
6	MONTGOMERY	2012	100.74	.6200	62.46	42.82
7	NEW HANOVER	2012	90.16	.6230	56.17	16.79
8	PAMLICO	2012	92.90	.6250	58.06	31.60
9	RUTHERFORD	2012	101.89	.6070	61.85	26.28

2012 Reappraisal County Stats					
Minimum		87.51	0.52	45.51	9.86
Maximum		101.89	0.93	85.73	42.82
Average		95.83	0.67	64.16	26.96

2016 List of the Sales Ratio Study Sorted by Reappraisal Year

	County	Revaluation Year	Median	Rate	Effective Tax Rate	COD
1	HAYWOOD	2011	98.62	.5661	55.83	25.43
2	HERTFORD	2011	113.62	.8400	95.44	43.45
3	JOHNSTON	2011	95.74	.7800	74.67	9.69
4	MCDOWELL	2011	98.01	.5500	53.90	17.64
5	MECKLENBURG	2011	86.28	.8157	70.38	16.63
6	PENDER	2011	96.17	.6850	65.88	30.26
7	ROCKINGHAM	2011	105.20	.6960	73.22	31.92
8	SAMPSON	2011	102.43	.8300	85.02	43.96
9	SCOTLAND	2011	106.70	1.0200	108.83	18.61
10	WAYNE	2011	99.82	.6635	66.23	17.82

2011 Reappraisal County Stats					
Minimum	86.28	0.55	53.90	9.69	
Maximum	113.62	1.02	108.83	43.96	
Average	100.26	0.74	74.94	25.54	

1	ANSON	2010	99.44	.8010	79.66	19.47
2	BEAUFORT	2010	106.14	.5500	58.38	36.11
3	CLAY	2010	129.47	.3600	46.61	68.02
4	GRANVILLE	2010	98.80	.8800	86.94	21.07
5	ROBESON	2010	99.82	.7700	76.86	28.84

2010 Reappraisal County Stats					
Minimum	98.80	0.36	46.61	19.47	
Maximum	129.47	0.88	86.94	68.02	
Average	106.74	0.67	69.69	34.70	

1	ALAMANCE	2009	103.89	.5800	60.26	24.37
2	CHATHAM	2009	96.33	.6338	61.05	32.70
3	CUMBERLAND	2009	105.08	.7400	77.76	14.93
4	DUPLIN	2009	90.42	.7300	66.01	36.10
5	EDGECOMBE	2009	100.02	.9500	95.02	15.67
6	GATES	2009	115.96	.6800	78.85	28.93
7	HARNETT	2009	104.73	.7500	78.55	27.59
8	HYDE	2009	111.35	.6400	71.26	44.56
9	LENOIR	2009	108.61	.8350	90.69	22.04
10	MARTIN	2009	109.18	.7350	80.25	43.16
11	NASH	2009	102.24	.6700	68.50	27.51
12	ORANGE	2009	99.22	.8780	87.11	12.98
13	POLK	2009	96.77	.5375	52.01	41.58
14	TYRRELL	2009	145.86	.6900	100.64	40.68
15	WARREN	2009	123.33	.7100	87.56	22.49
16	YADKIN	2009	102.01	.6600	67.32	22.80

2009 Reappraisal County Stats					
Minimum	90.42	0.54	52.01	12.98	
Maximum	145.86	0.95	100.64	44.56	
Average	107.19	0.71	76.43	28.63	

2016-2017
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	.5500	2010	2018	MADISON	.5200	2012	2020
BERTIE	.8300	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	2019	MONTGOMERY	.6200	2012	2020
CABARRUS	.7000	2016	2020	MOORE	.4650	2015	2019
CALDWELL	.6300	2013	2021	NASH	.6700	2009	2017
CAMDEN	.6800	2015	2023	NEW HANOVER	.6230	2012	2017
CARTERET	.3100	2015	2019	NORTHAMPTON	.9200	2015	2019
CASWELL	.6790	2016	2020	ONSLOW	.6750	2014	2018
CATAWBA	.5750	2015	2019	ORANGE	.8780	2009	2017
CHATHAM	.6338	2009	2017	PAMLICO	.6250	2012	2020
CHEROKEE	.5200	2012	2020	PASQUOTANK	.7600	2014	2022
CHOWAN	.7400	2014	2022	PENDER	.6850	2011	2019
CLAY	.3600	2010	2018	PERQUIMANS	.5700	2016	2024
CLEVELAND	.7200	2016	2020	PERSON	.7000	2013	2021
COLUMBUS	.8050	2013	2021	PITT	.6860	2016	2020
CRAVEN	.5394	2016	2020	POLK	.5375	2009	2017
CUMBERLAND	.7400	2009	2017	RANDOLPH	.6525	2014	2019
CURRITUCK	.4800	2013	2021	RICHMOND	.7900	2016	2020
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	.7404	2016	2019	SAMPSON	.8300	2011	2019
EDGECOMBE	.9500	2009	2017	SCOTLAND	1.0200	2011	2019
FORSYTH	.7310	2013	2017	STANLY	.6700	2013	2017
FRANKLIN	.9250	2012	2018	STOKES	.6200	2013	2017
GASTON	.8700	2015	2019	SURRY	.5820	2016	2020
GATES	.6800	2009	2017	SWAIN	.3600	2013	2021
GRAHAM	.5850	2015	2019	TRANSYLVANIA	.5110	2016	2020
GRANVILLE	.8800	2010	2018	TYRRELL	.6900	2009	2017
GREENE	.7860	2013	2021	UNION	.7665	2015	2019
GUILFORD	.7550	2012	2017	VANCE	.8900	2016	2024
HALIFAX	.7800	2015	2019	WAKE	.6005	2016	2020
HARNETT	.7500	2009	2017	WARREN	.7100	2009	2017
HAYWOOD	.5661	2011	2017	WASHINGTON	.8100	2013	2021
HENDERSON	.5650	2015	2019	WATAUGA	.3130	2014	2022
HERTFORD	.8400	2011	2019	WAYNE	.6635	2011	2019
HOKE	.7500	2014	2022	WILKES	.6700	2013	2019
HYDE	.6400	2009	2017	WILSON	.7300	2016	2024
IREDELL	.5275	2015	2019	YADKIN	.6600	2009	2017
JACKSON	.3700	2016	2021	YANCEY	.6000	2016	2024

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 2016.