

**TABLE 56. ARTICLE 39 FIRST ONE-CENT LOCAL GOVERNMENT SALES AND USE TAX
ALLOCATIONS AND DISTRIBUTABLE SHARES BY COUNTY
FOR FISCAL YEAR 2005-2006**

County	Tax Allocation						(-) Cost of collection [\$]	(= Distributable proceeds [\$]	
	Point -of -sale * [excludes food] [\$]	Food **		Total tax allocation [\$]	Per capita basis	Adjustment G.S. 105-486(b) [\$]			
		Point-of-sale based on 1997-98 collections [1997-98 percentage shares]							Tax allocation July-September 2005 [\$]
		[\$]	% share						
Alamance.....	13,384,544.04	1,877,343.38	1.75722%	527,550.57	11,602.43	15,801,040.42	66,628.24	15,734,412.18	
Alexander.....	1,392,485.29	331,618.80	0.31040%	134,751.03	280.28	1,859,135.40	7,854.04	1,851,281.36	
Alleghany.....	658,184.06	136,173.05	0.12746%	41,734.83	1,748.96	837,840.90	3,536.02	834,304.88	
Anson.....	1,010,290.03	218,522.20	0.20454%	98,592.82	205.08	1,327,610.13	5,605.57	1,322,004.56	
Ash.....	1,844,763.82	298,275.31	0.27919%	96,705.83	(2,687.45)	2,237,057.51	9,466.26	2,227,591.25	
Avery.....	1,892,809.38	309,215.33	0.28943%	69,452.09	8,442.51	2,279,919.31	9,605.20	2,270,314.11	
Beaufort.....	3,926,799.44	679,124.26	0.63567%	176,412.01	10,905.69	4,793,241.40	20,192.32	4,773,049.08	
Bertie.....	663,433.89	92,199.36	0.08630%	76,070.10	(2,113.99)	829,589.36	3,513.06	826,076.30	
Bladen.....	1,401,683.23	336,875.14	0.31532%	126,909.49	5,318.30	1,870,786.16	7,884.90	1,862,901.26	
Brunswick.....	11,389,583.32	1,060,550.15	0.99269%	324,231.00	55,554.56	12,829,919.03	54,012.49	12,775,906.54	
Buncombe.....	31,166,803.73	3,575,960.95	3.34715%	825,799.52	51,050.57	35,619,614.77	150,104.04	35,469,510.73	
Burke.....	4,950,250.77	1,201,776.66	1.12488%	342,401.97	7,530.43	6,501,959.83	27,431.65	6,474,528.18	
Cabarrus.....	18,902,291.49	1,629,441.15	1.52518%	561,582.86	29,125.41	21,122,440.91	88,969.44	21,033,471.47	
Caldwell.....	4,736,212.38	988,895.24	0.92562%	302,206.38	6,646.43	6,033,960.43	25,465.10	6,008,495.33	
Camden.....	577,673.24	32,616.90	0.03053%	32,127.33	(2,492.17)	639,925.30	2,708.01	637,217.29	
Carteret.....	8,980,461.42	1,146,221.92	1.07288%	237,017.25	33,531.41	10,397,232.00	43,831.05	10,353,400.95	
Caswell.....	445,223.78	117,882.73	0.11034%	91,254.36	(4,353.13)	650,007.74	2,772.83	647,234.91	
Catawba.....	17,040,293.69	2,010,343.52	1.88171%	568,024.93	(4,474.18)	19,614,187.96	82,782.71	19,531,405.25	
Chatham.....	3,449,450.77	406,083.51	0.38010%	210,524.05	4,630.13	4,070,688.46	17,176.25	4,053,512.21	
Cherokee.....	3,044,534.90	370,923.77	0.34719%	98,552.11	(1,757.49)	3,512,253.29	14,842.91	3,497,410.38	
Chowan.....	1,001,508.17	182,796.26	0.17110%	55,645.20	5,102.08	1,245,051.71	5,232.42	1,239,819.29	
Clay.....	770,511.77	88,908.78	0.08322%	36,794.58	(1,388.85)	894,826.28	3,786.72	891,039.56	
Cleveland.....	6,099,756.78	1,209,906.88	1.13249%	375,440.47	4,518.93	7,689,623.06	32,476.57	7,657,146.49	
Columbus.....	3,106,691.83	569,190.01	0.53277%	210,228.50	(39,332.82)	3,846,777.52	16,408.15	3,830,369.37	
Craven.....	8,428,411.23	1,007,506.05	0.94304%	355,151.96	14,883.01	9,805,952.25	41,298.57	9,764,653.68	
Cumberland.....	28,771,276.67	3,427,213.21	3.20792%	1,194,544.43	(21,302.68)	33,371,731.63	140,877.22	33,230,854.41	
Currituck.....	3,650,812.90	235,519.85	0.22045%	82,937.82	(4,782.10)	3,964,488.47	16,909.29	3,947,579.18	
Dare.....	11,952,846.06	951,310.32	0.89044%	130,985.48	64,176.82	13,099,318.68	55,478.95	13,043,839.73	
Davidson.....	8,965,078.83	1,688,874.00	1.58081%	589,124.33	(10,506.04)	11,232,571.12	47,489.21	11,185,081.91	
Davie.....	2,235,837.46	318,659.62	0.29827%	145,387.36	(9,830.54)	2,690,053.90	11,410.72	2,678,643.18	
Duplin.....	2,651,049.88	525,964.18	0.49231%	197,612.89	4,346.13	3,378,973.08	14,251.89	3,364,721.19	
Durham.....	34,127,886.10	3,178,926.34	2.97552%	917,414.55	129,788.77	38,354,015.76	161,044.19	38,192,971.57	
Edgecombe.....	3,026,768.56	679,455.45	0.63598%	207,908.68	4,572.52	3,918,705.21	16,533.19	3,902,172.02	
Forsyth.....	41,188,903.97	4,713,027.16	4.41146%	1,232,608.40	(46,526.65)	47,088,012.88	199,035.88	46,888,977.00	
Franklin.....	2,682,058.11	345,528.86	0.32342%	202,455.85	(5,626.19)	3,224,416.63	13,635.67	3,210,780.96	
Gaston.....	15,154,904.65	2,680,611.20	2.50909%	739,094.95	23,613.80	18,598,224.60	78,357.96	18,519,866.64	
Gates.....	235,826.76	113,192.63	0.10595%	42,168.00	(2,011.54)	389,175.85	1,655.87	387,519.98	
Graham.....	503,008.25	100,233.42	0.09382%	31,078.00	(554.24)	633,765.43	2,685.91	631,079.52	
Granville.....	2,657,241.28	488,240.39	0.45700%	203,458.37	6,500.44	3,355,440.48	14,147.13	3,341,293.35	
Greene.....	508,369.78	109,378.58	0.10238%	76,928.82	(3,669.74)	691,007.44	2,940.79	688,066.65	
Guilford.....	56,574,235.19	6,188,304.09	5.79234%	1,671,184.68	(96,360.05)	64,337,363.91	271,917.11	64,065,446.80	
Halifax.....	3,732,793.47	631,240.38	0.59085%	218,022.67	2,624.17	4,584,680.69	19,345.46	4,565,335.23	
Harnett.....	4,867,237.53	788,342.70	0.73790%	381,929.03	(3,008.29)	6,034,500.97	25,502.92	6,008,998.05	
Haywood.....	5,615,845.08	831,119.82	0.77794%	216,972.78	4,771.91	6,668,709.59	28,169.44	6,640,540.15	
Henderson.....	8,729,191.82	1,152,685.51	1.07893%	368,646.61	15,448.66	10,265,972.60	43,307.30	10,222,665.30	

TABLE 56. - Continued

County	Tax Allocation						Total tax allocation	(-) Cost of collection	(=) Distributable proceeds
	Point -of -sale * [excludes food] [\$]	Food **		Tax allocation July-September 2005 [\$]	Per capita basis Adjustment G.S. 105-486(b) [\$]	[\$]			
		Point-of-sale based on 1997-98 collections [1997-98 percentage shares]							
		[\$]	% share	[\$]	[\$]				
Hertford.....	1,635,760.52	362,195.28	0.33902%	91,458.91	1,100.83	2,090,515.54	8,825.39	2,081,690.15	
Hoke.....	1,073,016.71	159,281.66	0.14909%	147,097.88	(4,087.75)	1,375,308.50	5,842.33	1,369,466.17	
Hyde.....	468,519.55	51,943.53	0.04862%	21,822.21	(389.17)	541,896.12	2,309.30	539,586.82	
Iredell.....	17,771,305.91	1,666,737.58	1.56009%	521,156.75	(4,104.91)	19,955,095.33	84,232.68	19,870,862.65	
Jackson.....	3,697,835.91	451,830.68	0.42292%	136,603.50	7,084.67	4,293,354.76	18,132.94	4,275,221.82	
Johnston.....	12,150,430.57	1,337,586.55	1.25200%	539,405.92	1,122.13	14,028,545.17	59,182.56	13,969,362.61	
Jones.....	267,029.82	28,877.67	0.02703%	39,398.59	(3,840.81)	331,465.27	1,419.46	330,045.81	
Lee.....	5,189,978.02	806,355.25	0.75476%	192,838.48	(7,278.99)	6,181,892.76	26,138.20	6,155,754.56	
Lenoir.....	4,475,112.57	785,970.95	0.73568%	225,952.39	(26,526.71)	5,460,509.20	23,184.77	5,437,324.43	
Lincoln.....	5,071,775.73	777,723.19	0.72796%	261,559.36	(7,268.71)	6,103,789.57	25,792.02	6,077,997.55	
Macon.....	4,398,000.29	472,396.59	0.44217%	121,991.53	(2,175.50)	4,990,212.91	21,111.81	4,969,101.10	
Madison.....	742,551.37	156,728.29	0.14670%	77,606.42	(2,929.38)	973,956.70	4,132.77	969,823.93	
Martin.....	1,651,266.28	256,449.02	0.24004%	95,416.05	3,048.49	2,006,179.84	8,460.18	1,997,719.66	
McDowell.....	2,586,014.06	503,240.17	0.47104%	166,455.06	15,262.14	3,270,971.43	13,755.32	3,257,216.11	
Mecklenburg.....	123,920,643.34	10,725,897.26	10.03961%	2,942,532.34	(316,152.93)	137,272,920.01	579,207.53	136,693,712.48	
Mitchell.....	1,209,977.82	213,308.62	0.19966%	61,546.37	(2,935.96)	1,481,896.85	6,277.31	1,475,619.54	
Montgomery.....	1,276,305.92	321,939.48	0.30134%	104,808.91	(2,912.65)	1,700,141.66	7,191.48	1,692,950.18	
Moore.....	9,061,184.14	1,160,719.56	1.08645%	304,527.17	33,986.01	10,560,416.88	44,449.25	10,515,967.63	
Nash.....	9,112,329.47	1,406,933.81	1.31691%	348,365.35	(23,555.17)	10,844,073.46	45,866.52	10,798,206.94	
New Hanover....	32,800,905.74	2,803,867.90	2.62446%	666,067.60	47,807.95	36,318,649.19	153,219.01	36,165,430.18	
Northampton.....	641,704.32	46,206.46	0.04325%	83,338.54	173.31	771,422.63	3,257.26	768,165.37	
Onslow.....	13,878,043.19	1,349,402.62	1.26306%	612,469.57	25,666.42	15,865,581.80	66,840.03	15,798,741.77	
Orange.....	10,172,853.08	1,594,035.70	1.49204%	465,990.35	70,564.35	12,303,443.48	51,690.36	12,251,753.12	
Pamlico.....	621,974.13	139,506.33	0.13058%	50,287.54	(396.12)	811,371.88	3,431.21	807,940.67	
Pasquotank.....	3,870,001.65	541,241.71	0.50661%	143,656.41	298.84	4,555,198.61	19,237.89	4,535,960.72	
Pender.....	2,850,379.88	394,491.81	0.36925%	172,413.43	(1,357.99)	3,415,927.13	14,462.78	3,401,464.35	
Perquimans.....	488,308.79	97,071.08	0.09086%	45,484.19	2,811.82	633,675.88	2,662.52	631,013.36	
Person.....	2,404,150.74	431,798.94	0.40417%	142,499.19	296.36	2,978,745.23	12,578.26	2,966,166.97	
Pitt.....	16,172,872.91	1,748,274.82	1.63641%	542,589.61	38,945.03	18,502,682.37	77,974.65	18,424,707.72	
Polk.....	847,922.12	182,967.22	0.17126%	73,001.97	151.83	1,104,043.14	4,666.28	1,099,376.86	
Randolph.....	7,852,227.62	1,428,311.68	1.33692%	522,386.81	(4,114.71)	9,798,811.40	41,418.10	9,757,393.30	
Richmond.....	2,841,050.40	531,626.48	0.49761%	179,018.99	16,414.09	3,568,109.96	14,980.26	3,553,129.70	
Robeson.....	7,213,579.54	1,259,393.30	1.17881%	486,557.83	20,389.83	8,979,920.50	37,829.05	8,942,091.45	
Rockingham.....	5,270,345.15	1,195,259.65	1.11878%	355,255.07	4,275.96	6,825,135.83	28,783.59	6,796,352.24	
Rowan.....	9,192,467.75	1,442,499.50	1.35020%	512,967.56	(39,792.47)	11,108,142.34	47,082.76	11,061,059.58	
Rutherford.....	4,272,449.83	762,563.18	0.71377%	243,811.00	(4,348.01)	5,274,476.00	22,297.74	5,252,178.26	
Sampson.....	3,500,686.13	604,456.59	0.56578%	240,873.42	(9,092.13)	4,336,924.01	18,358.40	4,318,565.61	
Scotland.....	2,482,076.84	478,742.69	0.44811%	140,602.37	(2,507.34)	3,098,914.56	13,094.48	3,085,820.08	
Stanly.....	4,417,124.27	803,972.83	0.75253%	227,609.35	(1,792.84)	5,446,913.61	22,998.94	5,423,914.67	
Stokes.....	1,547,500.48	325,133.86	0.30433%	176,504.44	2,124.48	2,051,263.26	8,662.79	2,042,600.47	
Surry.....	6,342,395.82	1,181,018.41	1.10545%	278,167.59	14,426.55	7,816,008.37	32,923.02	7,783,085.35	
Swain.....	789,177.53	156,867.18	0.14683%	51,777.37	1,138.75	998,960.83	4,222.28	994,738.55	
Transylvania.....	2,864,167.63	414,758.60	0.38822%	114,229.35	11,610.94	3,404,766.52	14,341.65	3,390,424.87	
Tyrrell.....	170,422.68	29,636.18	0.02774%	16,137.62	(127.11)	216,069.37	914.25	215,155.12	
Union.....	13,312,184.07	1,287,768.94	1.20537%	577,522.50	6,951.69	15,184,427.20	64,067.18	15,120,360.02	

TABLE 56. - Continued

County	Tax Allocation						Total tax allocation [\$]	(-) Cost of collection [\$]	(=) Distributable proceeds [\$]
	Point -of -sale * [excludes food] [\$]	Food **			Tax allocation July-September 2005 [\$]	Adjustment G.S. 105-486(b) [\$]			
		Point-of-sale based on 1997-98 collections [1997-98 percentage shares]		% share					
		[\$]							
Vance.....	3,349,923.94	629,199.81	0.58894%	168,905.29	7,078.17	4,155,107.21	17,491.57	4,137,615.64	
Wake.....	104,737,155.31	9,622,119.87	9.00644%	2,762,875.78	(104,287.86)	117,017,863.10	494,167.33	116,523,695.77	
Warren.....	553,802.94	143,534.05	0.13435%	77,323.74	(2,148.83)	772,511.90	3,274.87	769,237.03	
Washington.....	612,174.33	167,668.30	0.15694%	51,925.51	2,175.99	833,944.13	3,516.83	830,427.30	
Watauga.....	6,815,518.51	629,509.63	0.58923%	165,030.83	10,202.10	7,620,261.07	32,158.51	7,588,102.56	
Wayne.....	8,458,862.61	1,355,502.95	1.26877%	442,333.34	(16,696.54)	10,240,002.36	43,301.15	10,196,701.21	
Wilkes.....	4,630,874.98	779,037.29	0.72919%	258,005.70	5,674.31	5,673,592.28	23,928.22	5,649,664.06	
Wilson.....	6,647,509.89	1,056,030.97	0.98846%	293,630.22	(5,236.39)	7,991,934.69	33,734.23	7,958,200.46	
Yadkin.....	1,683,633.77	348,360.03	0.32607%	142,522.14	296.42	2,174,812.36	9,185.92	2,165,626.44	
Yancey	1,081,544.40	201,866.49	0.18895%	69,474.18	836.23	1,353,721.30	5,721.06	1,348,000.24	
Totals.....	889,242,835.77	106,835,997.21	100.00000%	32,779,414.53	-	1,028,858,247.51	4,342,266.87	1,024,515,980.64	

*Net collections (excluding food) are determined by the point-of-sale (origin) basis.

**County tax allocations of proceeds generated from food transactions subject to the one-percent rate are based on county proportions of State sales tax collected on food during the 1997-98 fiscal year.

Effective September 27, 2005, G.S. 105-469(a) was rewritten to change the method of allocating the proceeds generated from food transactions subject to the one-half percent taxes levied under Articles 40 and 42. Taxes collected under Articles 40 and 42 are distributed on the basis of population.

Prior to the law change, the per capita portion of the food distribution was included in the 1% local tax distribution; the law change provided that the per capita portion of the food distribution be included in distributable amounts of Articles 40 and 42.

Tax allocation amounts shown in the July-September 2005 column are the per capita portions of the food distribution that were included in the 1% local tax distribution during the 2005-06 fiscal year.

Per capita portions of the food distribution for the October 2005-June 2006 period are included in Article 40 and 42 distributable proceeds reported in *Table 57*.

These amounts do not agree with the actual receipts of the local governments in fiscal year 2005-06 due to the lag in the collection/distribution cycle.