

TABLE 56. SUMMARY OF LOCAL SALES AND USE TAX COLLECTIONS AND DISTRIBUTABLE SHARES BY COUNTY FOR FISCAL YEAR 2009-2010

[§ 105 ARTICLES 39,,40,,42,,43,,44,,45,,46.]

County	Net collections [county identifiable] [excludes food] [\$]	Net collections [foreign allocated to county] [includes food] [\$]	Total net collections* [\$]	Total net distributable proceeds* [\$]	Total net distributable proceeds as % of total net collections	County	Net collections [county identifiable] [excludes food] [\$]	Net collections [foreign allocated to county] [includes food] [\$]	Total net collections* [\$]	Total net distributable proceeds* [\$]	Total net distributable proceeds as % of total net collections
Alamance.....	25,248,579.64	4,847,858.19	30,096,437.83	30,669,495.04	101.90%	Hertford.....	3,357,283.70	809,751.53	4,167,035.23	4,539,053.97	108.93%
Alexander.....	2,953,523.21	858,934.45	3,812,457.66	5,328,253.05	139.76%	Hoke.....	2,209,795.69	703,761.21	2,913,556.90	4,936,002.85	169.42%
Alleghany.....	1,214,212.75	327,041.23	1,541,253.98	1,859,044.60	120.62%	Hyde.....	1,057,046.21	183,644.53	1,240,690.74	1,144,663.96	92.26%
Anson.....	2,137,648.24	597,061.60	2,734,709.84	3,628,445.03	132.68%	Iredell.....	31,037,583.61	4,957,263.62	35,994,847.23	34,800,289.94	96.68%
Ashe.....	3,565,249.62	780,304.22	4,345,553.84	4,693,180.10	108.00%	Jackson.....	6,966,185.63	1,251,136.32	8,217,321.95	8,160,216.57	99.31%
Avery.....	3,652,219.16	727,087.05	4,379,306.21	4,393,205.16	100.32%	Johnston.....	22,463,340.22	4,165,792.84	26,629,133.06	29,309,373.12	110.07%
Beaufort.....	7,936,206.34	1,621,799.09	9,558,005.43	9,986,656.49	104.48%	Jones.....	612,550.12	159,513.03	772,063.15	1,151,751.11	149.18%
Bertie.....	1,052,889.72	346,654.50	1,399,544.22	2,284,992.22	163.27%	Lee.....	10,506,761.43	1,998,533.89	12,505,295.32	12,354,661.22	98.80%
Bladen.....	3,424,811.10	857,594.96	4,282,406.06	5,287,100.78	123.46%	Lenoir.....	9,644,438.35	1,914,594.55	11,559,032.90	11,434,549.12	98.92%
Brunswick....	21,171,058.08	3,379,047.29	24,550,105.37	24,533,400.01	99.93%	Lincoln.....	9,623,810.46	2,070,557.43	11,694,367.89	13,039,213.53	111.50%
Buncombe....	59,935,550.82	9,317,020.73	69,252,571.55	63,713,920.64	92.00%	Macon.....	7,636,708.10	1,282,121.37	8,918,829.47	8,274,696.10	92.78%
Burke.....	9,228,914.75	2,657,516.48	11,886,431.23	14,641,859.08	123.18%	Madison.....	1,605,450.94	452,996.19	2,058,447.13	2,794,870.70	135.78%
Cabarrus.....	42,479,567.03	5,631,558.23	48,111,125.26	44,760,188.87	93.04%	Martin.....	3,985,099.54	709,059.32	4,694,158.86	5,058,207.57	107.76%
Caldwell.....	8,897,866.73	2,353,054.57	11,250,921.30	13,345,979.02	118.62%	McDowell.....	5,321,264.30	1,265,522.16	6,586,786.46	7,902,370.79	119.97%
Camden.....	944,311.49	175,826.76	1,120,138.25	1,363,993.35	121.77%	Mecklenburg..	293,754,559.58	33,479,161.44	327,233,721.02	292,995,836.35	89.54%
Carteret.....	17,186,460.50	2,884,428.35	20,070,888.85	18,352,546.56	91.44%	Mitchell.....	2,524,988.33	528,359.31	3,053,347.64	3,125,125.31	102.35%
Caswell.....	874,220.65	391,911.39	1,266,132.04	2,426,037.11	191.61%	Montgomery..	2,514,673.61	757,287.34	3,271,960.95	4,126,472.83	126.12%
Catawba.....	36,830,246.85	5,475,606.46	42,305,853.31	40,876,872.80	96.62%	Moore.....	17,175,023.60	3,023,020.02	20,198,043.62	20,265,476.62	100.33%
Chatham.....	7,349,919.97	1,403,844.14	8,753,764.11	10,207,640.08	116.61%	Nash.....	17,930,831.83	3,378,988.58	21,309,820.41	20,679,460.99	97.04%
Cherokee.....	4,485,810.00	911,827.13	5,397,637.13	5,510,504.70	102.09%	New Hanover..	53,409,356.03	7,791,217.41	61,200,573.44	55,557,606.03	90.78%
Chowan.....	1,938,005.39	446,476.09	2,384,481.48	2,757,232.74	115.63%	Northampton.	1,203,282.78	305,846.63	1,509,129.41	2,482,148.65	164.48%
Clay.....	1,167,569.45	262,428.30	1,429,997.75	1,653,422.19	115.62%	Onslow.....	32,346,020.99	4,834,982.87	37,181,003.86	37,680,159.96	101.34%
Cleveland.....	12,070,306.34	2,941,095.03	15,011,401.37	17,135,309.49	114.15%	Orange.....	20,049,727.74	4,040,711.61	24,090,439.35	26,687,320.08	110.78%
Columbus....	6,456,594.92	1,503,275.77	7,959,870.69	8,446,001.08	106.11%	Pamlico.....	1,314,214.04	345,913.24	1,660,127.28	2,037,962.33	122.76%
Craven.....	16,747,310.35	2,940,023.28	19,687,333.63	20,319,411.69	103.21%	Pasquotank...	7,205,318.73	1,381,360.14	8,586,678.87	8,710,320.24	101.44%
Cumberland..	71,048,532.75	10,171,418.96	81,219,951.71	79,590,241.11	97.99%	Pender.....	5,091,733.58	1,221,131.78	6,312,865.36	7,732,953.83	122.50%
Currituck....	7,080,899.57	1,013,028.09	8,093,927.66	6,420,535.73	79.33%	Perquimans...	741,774.56	267,323.65	1,009,098.21	1,656,388.95	164.15%
Dare.....	23,385,638.95	3,039,490.97	26,425,129.92	19,901,925.57	75.31%	Person.....	5,063,978.65	1,096,559.36	6,160,538.01	6,837,997.76	111.00%
Davidson.....	17,278,340.35	4,284,459.51	21,562,799.86	25,622,885.08	118.83%	Pitt.....	35,888,380.57	5,171,067.25	41,059,447.82	40,684,185.75	99.09%
Davie.....	4,634,790.74	983,554.42	5,618,345.16	6,434,218.24	114.52%	Polk.....	1,618,205.50	470,948.26	2,089,153.76	2,756,980.99	131.97%
Duplin.....	5,856,316.54	1,397,139.06	7,253,455.60	8,754,578.01	120.70%	Randolph.....	15,858,173.11	3,762,829.12	19,621,002.23	23,078,502.11	117.62%
Durham.....	65,424,145.09	9,026,837.78	74,450,982.87	72,081,624.23	96.82%	Richmond.....	6,019,558.89	1,354,217.77	7,373,776.66	8,612,849.83	116.80%
Edgecombe...	5,512,474.64	1,553,223.13	7,065,697.77	8,526,626.95	120.68%	Robeson.....	15,966,567.48	3,455,316.01	19,421,883.49	22,722,817.15	117.00%
Forsyth.....	76,269,480.68	12,398,225.30	88,667,705.98	83,334,595.83	93.99%	Rockingham..	11,206,630.12	2,781,891.27	13,988,521.39	16,115,781.17	115.21%
Franklin.....	5,179,986.43	1,202,566.28	6,382,552.71	8,170,584.31	128.01%	Rowan.....	17,240,999.30	3,832,361.26	21,073,360.56	23,130,638.22	109.76%
Gaston.....	30,259,318.54	6,539,911.35	36,799,229.89	39,929,875.18	108.51%	Rutherford....	9,637,655.47	1,986,426.29	11,624,081.76	12,175,338.71	104.74%
Gates.....	491,399.97	262,707.25	754,107.22	1,319,608.27	174.99%	Sampson.....	7,382,192.55	1,630,852.32	9,013,044.87	10,872,485.96	120.63%
Graham.....	931,909.37	240,731.67	1,172,641.04	1,347,854.91	114.94%	Scotland.....	4,900,467.69	1,152,707.73	6,053,175.42	6,646,851.83	109.81%
Granville....	5,135,441.36	1,340,014.32	6,475,455.68	8,473,293.18	130.85%	Stanly.....	8,609,042.71	1,917,906.92	10,526,949.63	11,341,350.21	107.74%
Greene.....	940,489.37	368,592.16	1,309,081.53	2,292,544.44	175.13%	Stokes.....	3,095,009.96	963,534.73	4,058,544.69	6,063,776.83	149.41%
Guilford.....	104,039,892.38	16,632,986.88	120,672,879.26	112,647,026.09	93.35%	Surry.....	15,495,742.24	2,799,887.55	18,295,629.79	18,470,625.48	100.96%
Halifax.....	7,839,583.56	1,637,764.17	9,477,347.73	10,355,130.50	109.26%	Swain.....	2,020,259.41	426,548.46	2,446,807.87	2,610,099.56	106.67%
Harnett.....	10,573,169.05	2,491,887.12	13,065,056.17	16,393,723.27	125.48%	Transylvania.	4,837,856.43	1,027,902.32	5,865,758.75	6,331,945.02	107.95%
Haywood.....	12,017,942.62	2,071,071.03	14,089,013.65	14,068,515.17	99.85%	Tyrrell.....	345,314.71	90,933.15	436,247.86	591,040.78	135.48%
Henderson....	15,938,972.26	3,107,308.38	19,046,280.64	20,407,427.30	107.15%	Union.....	22,074,311.00	4,377,136.16	26,451,447.16	31,167,074.33	117.83%

TABLE 56. - Continued

County	Net collections [county identifiable] [excludes food] [\$]	Net collections [foreign allocated to county] [includes food] [\$]	Total net collections* [\$]	Total net distributable proceeds* [\$]	Total net distributable proceeds as % of total net collections
Vance.....	7,709,472.33	1,520,070.79	9,229,543.12	9,509,936.09	103.04%
Wake.....	204,169,491.63	29,541,037.67	233,710,529.30	214,331,390.25	91.71%
Warren.....	1,179,986.97	412,555.13	1,592,542.10	2,418,086.33	151.84%
Washington...	1,333,524.37	384,251.04	1,717,775.41	2,140,527.58	124.61%
Watauga.....	12,870,292.14	1,851,585.50	14,721,877.64	13,085,991.30	88.89%
Wayne.....	18,298,137.34	3,540,571.47	21,838,708.81	22,659,727.22	103.76%
Wilkes.....	8,692,155.69	1,960,981.35	10,653,137.04	12,087,456.19	113.46%
Wilson.....	14,885,634.09	2,728,130.70	17,613,764.79	17,245,200.15	97.91%
Yadkin.....	3,448,793.68	938,186.12	4,386,979.80	5,629,178.93	128.32%
Yancey .....	1,908,124.98	503,973.76	2,412,098.74	2,951,420.09	122.36%
Totals.....	1,801,832,560.03	298,362,114.59	2,100,194,674.62	2,085,153,913.79	99.28%
Less administrative costs:					
pursuant to § 105-472.....			8,597,957.41	-	0.41%
pursuant to § 105-501.....			6,004,931.04	-	0.29%
pursuant to § 105-510.....			437,872.38	-	0.02%
Distributable to units.....			2,085,153,913.79	2,085,153,913.79	100.00%

\*Total net collections amounts are prior to § 105-486(a), (b) requirements and prior to cost of collection reduction adjustments under § 105-472, § 105-501, and § 105-510. Total net distributable proceeds reflect § 105-486(a), (b) requirements and reduction of administrative costs retained by the State.

These amounts do not agree with the actual receipts of the local governments in fiscal year 2009-10 due to the lag in the collection/distribution cycle. Certain administrative costs must be deducted from net collections in determining the amount of distributable proceeds to local governments. The amount of costs associated with local sales and use taxes related to Articles 39, 40, 42, 43, 44, 45, and 46 collected by the Department of Revenue during the period July 1, 2009 through June 30, 2010 was \$15,040,760.83.

Article 39 proceeds are allocated to counties on a point-of-sale basis. § 105-469 requires that one-half (1/2) of net proceeds generated from the 2% local food tax be included in the distribution under Article 39. Refer to *Table 57* for distribution details of Article 39 proceeds.

Article 40 proceeds are allocated to counties based on a county's share of state population. County allocated amounts are then reduced by administrative costs retained by the State and adjusted by an adjustment factor according to special provisions specified in § 105-486(b). § 105-469 requires that one-fourth (1/4) of net proceeds generated from the 2% local food tax be included in the distribution under Article 40. Refer to *Table 58A* for distribution details of Article 40 proceeds.

Article 42 proceeds are allocated to counties on a point-of-sale basis beginning with proceeds based on November 2009 collections (Article 42 proceeds based on July-October 2009 collections) were allocated to counties based on a county's share of state population. County allocated amounts are reduced for expenses associated with the Property Tax Commission, a property tax appraisal and assessment training program (School of Government at UNC-Chapel Hill), Local Government Commission, et al. pursuant to § 105-501 as well as for administrative cost expenses retained by the State. § 105-469 requires that one-fourth (1/4) of net proceeds generated from the 2% local food tax be included in the distribution under Article 42. Refer to *Table 58B* for distribution details of Article 42 proceeds.

Article 43 proceeds are allocated to Mecklenburg County. Refer to *Table 60A* for distribution details of Article 43 proceeds.

Article 44 proceeds are allocated to counties on a point-of-sale basis. Refer to *Table 59* for distribution details of Article 44 proceeds.

Article 45 proceeds are allocated to Dare County. Refer to *Table 60B* for distribution details of Article 45 proceeds.

Article 46 proceeds are allocated to the eight levying counties on a point-of-sale basis. Refer to *Table 60C* for distribution details of Article 46 proceeds.