

TABLE 56A. SUMMARY OF LOCAL SALES AND USE TAX COLLECTIONS AND DISTRIBUTABLE SHARES BY COUNTY FOR FISCAL YEAR 2007-2008

[G.S. 105 ARTICLES 39,40,42,44,46]

County	Total net collections Articles 39,40,42,44,46 [\$]	Total net distributable proceeds Articles 39,40,42,44,46 [\$]	Total net distributable proceeds as % of total net collections	County	Total net collections Articles 39,40,42,44,46 [\$]	Total net distributable proceeds Articles 39,40,42,44,46 [\$]	Total net distributable proceeds as % of total net collections	County	Total net collections Articles 39,40,42,44,46 [\$]	Total net distributable proceeds Articles 39,40,42,44,46 [\$]	Total net distributable proceeds as % of total net collections
Alamance.....	44,876,374.07	44,300,194.29	98.72%	Hertford.....	4,943,286.53	6,272,233.87	126.88%	Vance.....	10,538,795.58	12,398,693.69	117.65%
Alexander.....	4,206,648.42	7,836,615.89	186.29%	Hoke.....	3,171,567.20	7,889,076.39	248.74%	Wake.....	325,307,827.88	276,018,927.08	84.85%
Alleghany.....	2,207,572.73	2,890,119.54	130.92%	Hyde.....	1,623,874.40	1,633,533.12	100.59%	Warren.....	1,986,241.84	4,017,255.35	202.25%
Anson.....	3,173,218.06	5,550,025.92	174.90%	Iredell.....	55,414,021.15	49,286,979.73	88.94%	Washington.....	2,049,138.31	3,213,067.36	156.80%
Ashe.....	6,120,642.51	6,924,477.92	113.13%	Jackson.....	11,556,089.37	11,603,615.13	100.41%	Watauga.....	20,349,695.21	17,082,683.29	83.95%
Avery.....	6,600,669.00	6,441,375.33	97.59%	Johnston.....	36,807,902.78	41,510,536.06	112.78%	Wayne.....	26,651,882.80	30,440,972.86	114.22%
Beaufort.....	12,168,776.34	13,726,375.73	112.80%	Jones.....	713,155.01	1,786,435.42	250.50%	Wilkes.....	14,144,397.93	17,677,804.22	124.98%
Bertie.....	1,966,847.65	3,885,961.17	197.57%	Lee.....	17,371,708.71	16,857,956.86	97.04%	Wilson.....	23,345,972.44	23,369,707.95	100.10%
Bladen.....	4,705,403.21	7,697,234.76	163.58%	Lenoir.....	13,881,953.74	14,936,378.36	107.60%	Yadkin.....	5,331,800.54	8,556,078.01	160.47%
Brunswick.....	33,142,865.32	33,332,754.01	100.57%	Lincoln.....	15,809,300.81	18,586,909.60	117.57%	Yancey.....	3,534,531.38	4,651,184.39	131.59%
Buncombe.....	94,744,363.17	83,024,202.24	87.63%	Macon.....	12,443,277.67	11,157,619.43	89.67%	Totals.....	2,737,395,257.51	2,720,413,013.25	99.38%
Burke.....	15,676,573.78	22,072,695.46	140.80%	Madison.....	2,442,670.48	4,275,840.55	175.05%	Less:			
Cabarrus.....	61,801,797.00	55,538,764.99	89.87%	Martin.....	5,631,019.34	6,765,241.00	120.14%	administrative costs.....	11,745,139.46	-	0.43%
Caldwell.....	16,350,620.19	20,783,967.22	127.11%	McDowell.....	8,046,623.08	11,430,686.99	142.06%	costs pursuant to G.S. 105-501.....	5,237,104.80	-	0.19%
Camden.....	1,603,386.58	2,091,321.32	130.43%	Mecklenburg.....	397,775,788.15	307,698,121.55	77.35%	Distributable to units.....	2,720,413,013.25	2,720,413,013.25	100.00%
Carteret.....	26,557,229.87	24,394,947.50	91.86%	Mitchell.....	3,839,311.95	4,272,600.42	111.29%				
Caswell.....	1,366,856.82	4,168,093.77	304.94%	Montgomery.....	4,020,851.96	6,206,692.91	154.36%				
Catawba.....	54,357,265.86	50,691,881.64	93.26%	Moore.....	26,101,101.49	27,082,828.70	103.76%				
Chatham.....	11,868,161.48	14,902,709.41	125.57%	Nash.....	28,890,873.59	27,723,716.56	95.96%				
Cherokee.....	8,134,441.73	8,110,532.58	99.71%	New Hanover.....	88,769,677.72	73,960,567.52	83.32%				
Chowan.....	2,878,206.75	3,930,656.10	136.57%	Northampton.....	1,809,352.04	4,203,485.08	232.32%				
Clay.....	2,057,261.98	2,524,816.27	122.73%	Onslow.....	42,504,256.75	46,699,332.98	109.87%				
Cleveland.....	18,552,286.17	24,526,906.63	132.40%	Orange.....	28,811,155.13	36,473,954.69	126.60%				
Columbus.....	9,815,024.96	11,815,013.41	120.38%	Pamlico.....	2,003,497.34	3,030,317.61	151.25%				
Craven.....	25,049,241.01	27,726,842.65	110.69%	Pasquotank.....	11,258,807.62	11,789,829.73	104.72%				
Cumberland.....	91,097,267.18	91,411,058.48	100.34%	Pender.....	8,147,224.01	11,501,251.62	141.17%				
Currituck.....	9,778,356.31	8,172,386.42	83.58%	Perquimans.....	1,739,067.73	2,910,542.29	167.36%				
Dare.....	32,663,826.49	23,954,790.09	73.34%	Person.....	7,900,187.52	9,763,446.65	123.58%				
Davidson.....	27,478,761.42	37,467,603.12	136.35%	Pitt.....	48,070,241.77	48,549,162.39	101.00%				
Davie.....	6,897,422.26	9,154,190.86	132.72%	Polk.....	3,047,062.81	4,491,623.66	147.41%				
Duplin.....	8,286,556.88	12,513,256.17	151.01%	Randolph.....	24,276,004.14	33,473,404.68	137.89%				
Durham.....	103,007,699.49	93,861,888.28	91.12%	Richmond.....	8,904,264.85	12,374,493.00	138.97%				
Edgecombe.....	8,857,463.59	12,881,296.70	145.43%	Robeson.....	24,726,113.91	33,119,395.06	133.95%				
Forsyth.....	125,358,803.66	111,141,781.12	88.66%	Rockingham.....	16,625,631.52	22,879,354.86	137.61%				
Franklin.....	7,875,924.63	12,190,330.74	154.78%	Rowan.....	27,203,921.96	32,807,762.01	120.60%				
Gaston.....	48,040,204.45	55,590,694.09	115.72%	Rutherford.....	12,964,264.37	16,136,980.35	124.47%				
Gates.....	783,840.99	2,133,945.32	272.24%	Sampson.....	10,584,028.05	14,984,977.79	141.58%				
Graham.....	1,547,386.60	2,017,613.01	130.39%	Scotland.....	7,749,829.01	9,539,849.26	123.10%				
Granville.....	7,258,574.71	12,268,319.90	169.02%	Stanly.....	12,708,415.83	15,514,113.41	122.08%				
Greene.....	1,497,619.92	3,818,611.48	254.98%	Stokes.....	4,778,961.79	9,671,698.17	202.38%				
Guilford.....	165,260,513.66	146,826,710.61	88.85%	Surry.....	20,014,528.96	22,257,353.04	111.21%				
Halifax.....	11,567,164.80	14,516,231.58	125.50%	Swain.....	2,646,835.44	3,533,106.74	133.48%				
Harnett.....	16,088,459.87	23,885,962.68	148.47%	Transylvania.....	8,602,881.32	9,457,135.64	109.93%				
Haywood.....	17,399,705.31	17,635,603.25	101.36%	Tyrrell.....	507,389.98	904,695.84	178.30%				
Henderson.....	26,953,398.33	29,451,028.94	109.27%	Union.....	39,636,309.41	46,164,013.74	116.47%				

These amounts do not agree with the actual receipts of the local governments in fiscal year 2007-08 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, 44, and 46 collected by the Department of Revenue during the period July 1, 2007 through June 30, 2008 was \$16,982,244.26.

Article 39 proceeds and Article 46 proceeds are allocated to counties on a point-of-sale basis. (Refer to *Table 57A* for details of distribution of Article 39 proceeds and to *Table 60C* for details of distribution of Article 46 proceeds.)

Articles 40 and 42 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 G.S. 105-486(b). Article 42 1/2% net allocated collections have been 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 G.S. 105-501, and are therefore not equal to Article 40 1/2% net allocated collections. (Refer to *Table 58A* for details of distribution of Article 40 and Article 42 proceeds.)

Article 44 proceeds are allocated to counties, incorporating both the point-of-sale and per capita methods:  
 (1) one-half (1/2) of the Article 44 net tax collected in a county is allocated on a point-of-sale (origin) basis.  
 (2) one-half (1/2) of the Article 44 net tax is allocated 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 G.S. 105-486(b). (Refer to *Table 59A* for details of distribution of Article 44 proceeds.)