

TABLE 57. ARTICLE 40 FIRST ONE-HALF CENT (1/2c) LOCAL GOVERNMENT SALES AND USE TAX ALLOCATIONS AND DISTRIBUTABLE SHARES BY COUNTY  
 ARTICLE 42 SECOND ONE-HALF CENT (1/2c) LOCAL GOVERNMENT SALES AND USE TAX ALLOCATIONS AND DISTRIBUTABLE SHARES BY COUNTY  
 FOR FISCAL YEAR 2006-2007

County	Per capita adjustment factor	Article 40				Article 42					Combined distributable proceeds Articles 40,42 [\$]
		Tax allocation per capita [\$]	Cost of collection [\$]	Per capita adjustment [G.S. 105-486(b)] [\$]	Distributable proceeds [\$]	Tax allocation per capita [\$]	Cost allocation * [G.S. 105-501] [\$]	Cost of collection [\$]	Per capita adjustment [G.S. 105-486(b)] [\$]	Distributable proceeds [\$]	
Alamance.....	1.02	8,754,732.05	39,024.10	194,666.63	8,910,374.58	8,754,732.05	77,673.57	38,677.85	192,990.92	8,831,371.55	17,741,746.13
Alexander.....	1.00	2,265,709.71	10,100.10	5,267.69	2,260,877.30	2,265,709.71	7,594.87	10,066.18	5,263.28	2,253,311.94	4,514,189.24
Alleghany.....	1.04	689,668.52	3,074.09	29,067.00	715,661.43	689,668.52	3,783.75	3,057.34	28,911.55	711,738.98	1,427,400.41
Anson.....	1.00	1,629,181.69	7,261.62	3,787.12	1,625,707.19	1,629,181.69	6,450.85	7,232.96	3,781.77	1,619,279.65	3,244,986.84
Ashe.....	0.97	1,610,288.34	7,178.08	(44,349.63)	1,558,760.63	1,610,288.34	11,236.25	7,128.09	(44,030.75)	1,547,893.25	3,106,653.88
Avery.....	1.12	1,140,033.38	5,081.39	138,844.32	1,273,796.31	1,140,033.38	11,761.20	5,029.31	137,418.55	1,260,661.42	2,534,457.73
Beaufort.....	1.06	2,908,751.86	12,965.10	180,508.88	3,076,295.64	2,908,751.86	21,629.82	12,868.57	179,183.74	3,053,437.21	6,129,732.85
Bertie.....	0.97	1,242,455.12	5,537.69	(34,219.51)	1,202,697.92	1,242,455.12	3,804.47	5,520.74	(34,107.30)	1,199,022.61	2,401,720.53
Bladen.....	1.04	2,079,186.31	9,267.02	87,629.71	2,157,549.00	2,079,186.31	7,953.52	9,231.64	87,306.91	2,149,308.06	4,306,857.06
Brunswick.....	1.17	5,631,610.40	25,109.55	966,201.73	6,572,702.58	5,631,610.40	63,889.36	24,827.06	955,272.04	6,498,166.02	13,070,868.60
Buncombe.....	1.06	13,696,874.09	61,052.38	849,990.12	14,485,811.83	13,696,874.09	178,550.03	60,256.67	838,990.01	14,297,057.40	28,782,869.23
Burke.....	1.02	5,587,137.38	24,901.64	124,231.36	5,686,467.10	5,587,137.38	28,388.46	24,775.24	123,633.54	5,657,607.22	11,344,074.32
Cabarrus.....	1.05	9,491,064.04	42,310.56	494,504.84	9,943,258.32	9,491,064.04	112,297.52	41,809.65	488,708.77	9,825,665.64	19,768,923.96
Caldwell.....	1.02	4,964,117.19	22,125.79	110,378.97	5,052,370.37	4,964,117.19	25,989.61	22,009.82	109,830.61	5,025,948.37	10,078,318.74
Camden.....	0.92	566,809.69	2,527.30	(43,824.40)	520,457.99	566,809.69	3,040.47	2,513.79	(43,586.06)	517,669.37	1,038,127.36
Carteret.....	1.14	3,963,696.56	17,668.58	561,658.78	4,507,686.76	3,963,696.56	47,976.14	17,456.49	554,883.35	4,453,147.28	8,960,834.04
Caswell.....	0.95	1,502,006.56	6,694.87	(71,274.04)	1,424,037.65	1,502,006.56	2,487.13	6,683.76	(71,147.05)	1,421,688.62	2,845,726.27
Catawba.....	0.99	9,417,415.00	41,977.38	(71,861.77)	9,303,575.85	9,417,415.00	97,882.77	41,538.93	(71,059.40)	9,206,933.90	18,510,509.75
Chatham.....	1.02	3,540,688.89	15,783.54	78,729.95	3,603,635.30	3,540,688.89	21,431.97	15,688.02	78,274.15	3,581,843.05	7,185,478.35
Cherokee.....	0.98	1,652,733.65	7,367.45	(29,064.87)	1,616,301.33	1,652,733.65	16,993.89	7,291.74	(28,756.36)	1,599,691.66	3,215,992.99
Chowan.....	1.09	915,101.41	4,078.76	84,119.23	995,141.88	915,101.41	5,755.66	4,053.10	83,595.58	988,888.23	1,984,030.11
Clay.....	0.96	623,033.88	2,777.45	(23,361.67)	596,894.76	623,033.88	4,716.02	2,756.57	(23,181.23)	592,380.06	1,189,274.82
Cleveland.....	1.01	6,139,783.84	27,365.37	75,395.82	6,187,814.29	6,139,783.84	34,693.73	27,211.02	75,006.30	6,152,885.39	12,340,699.68
Columbus.....	0.81	3,448,317.44	15,369.63	(644,244.44)	2,788,703.37	3,448,317.44	17,442.74	15,291.85	(640,965.16)	2,774,617.69	5,563,321.06
Craven.....	1.04	5,856,342.83	26,104.03	246,823.66	6,077,062.46	5,856,342.83	46,813.35	25,894.95	244,885.19	6,028,519.72	12,105,582.18
Cumberland.....	0.98	19,332,242.99	86,156.17	(339,990.90)	18,906,095.92	19,332,242.99	158,353.97	85,450.63	(337,090.13)	18,751,348.26	37,657,444.18
Currituck.....	0.94	1,447,002.41	6,451.65	(83,068.02)	1,357,482.74	1,447,002.41	18,831.86	6,370.32	(81,978.65)	1,339,821.58	2,697,304.32
Dare.....	1.49	2,196,917.87	9,793.08	1,076,798.66	3,263,923.45	2,196,917.87	61,578.61	9,525.68	1,046,625.11	3,172,438.69	6,436,362.14
Davidson.....	0.98	9,751,445.72	43,465.80	(171,490.81)	9,536,489.11	9,751,445.72	50,829.09	43,239.19	(170,539.21)	9,486,838.23	19,023,327.34
Davie.....	0.93	2,456,052.82	10,948.96	(165,446.81)	2,279,657.05	2,456,052.82	13,264.50	10,889.78	(164,538.93)	2,267,359.61	4,547,016.66
Duplin.....	1.02	3,280,801.38	14,623.93	72,950.43	3,339,127.88	3,280,801.38	15,076.50	14,556.57	72,634.60	3,323,802.91	6,662,930.79
Durham.....	1.14	15,297,603.33	68,190.40	2,167,681.79	17,397,094.72	15,297,603.33	203,394.63	67,283.02	2,138,950.61	17,165,876.29	34,562,971.01
Edgecombe.....	1.02	3,359,033.39	14,970.10	74,688.26	3,418,751.55	3,359,033.39	17,057.08	14,894.00	74,329.14	3,401,411.45	6,820,163.00
Forsyth.....	0.96	20,604,865.58	91,850.05	(772,616.87)	19,740,398.66	20,604,865.58	222,079.98	90,858.80	(764,168.95)	19,527,757.85	39,268,156.51
Franklin.....	0.97	3,414,448.48	15,221.11	(94,038.26)	3,305,189.11	3,414,448.48	15,243.11	15,153.11	(93,598.46)	3,290,453.80	6,595,642.91
Gaston.....	1.03	12,250,459.74	54,605.87	394,354.49	12,590,208.36	12,250,459.74	88,945.41	54,208.34	391,563.49	12,498,869.48	25,089,077.84
Gates.....	0.95	708,114.45	3,156.63	(33,601.58)	671,356.24	708,114.45	1,274.70	3,150.97	(33,536.91)	670,151.87	1,341,508.11
Graham.....	0.98	513,154.77	2,287.31	(9,024.45)	501,843.01	513,154.77	2,850.35	2,274.51	(8,971.28)	499,058.63	1,000,901.64
Granville.....	1.03	3,371,757.94	15,029.27	108,540.14	3,465,268.81	3,371,757.94	13,786.86	14,967.88	108,116.29	3,451,119.49	6,916,388.30
Greene.....	0.95	1,274,689.22	5,681.83	(60,487.08)	1,208,520.31	1,274,689.22	2,733.83	5,669.70	(60,349.79)	1,205,935.90	2,414,456.21
Guilford.....	0.94	27,876,211.15	124,261.87	(1,600,309.29)	26,151,639.99	27,876,211.15	315,580.70	122,853.54	(1,582,029.62)	25,855,747.29	52,007,387.28
Halifax.....	1.01	3,558,705.40	15,861.31	43,700.45	3,586,544.54	3,558,705.40	21,384.98	15,765.97	43,459.04	3,565,013.49	7,151,558.03
Harnett.....	0.99	6,414,025.64	28,592.19	(48,942.20)	6,336,491.25	6,414,025.64	29,072.32	28,462.67	(48,682.66)	6,307,807.99	12,644,299.24
Haywood.....	1.02	3,578,463.04	15,950.00	79,568.59	3,642,081.63	3,578,463.04	30,882.87	15,812.98	78,903.05	3,610,670.24	7,252,751.87
Henderson.....	1.02	6,174,548.14	27,524.20	260,236.01	6,407,259.95	6,174,548.14	51,948.34	27,293.66	258,082.62	6,353,388.76	12,760,648.71

TABLE 57. - Continued

County	Per capita adjustment factor	Article 40				Article 42					Combined distributable proceeds Articles 40,42
		Tax allocation per capita [\$]	Cost of collection [\$]	Per capita adjustment [G.S. 105-486(b)] [\$]	Distributable proceeds [\$]	Tax allocation per capita [\$]	Cost allocation * [G.S. 105-501] [\$]	Cost of collection [\$]	Per capita adjustment [G.S. 105-486(b)] [\$]	Distributable proceeds [\$]	
Hertford.....	1.01	1,508,384.73	6,723.37	18,523.07	1,520,184.43	1,508,384.73	8,927.98	6,683.56	18,422.31	1,511,195.50	3,031,379.93
Hoke.....	0.97	2,561,478.78	11,420.92	(70,544.81)	2,479,513.05	2,561,478.78	5,936.34	11,394.54	(70,366.56)	2,473,781.34	4,953,294.39
Hyde.....	0.98	353,638.11	1,576.12	(6,219.29)	345,842.70	353,638.11	2,748.79	1,564.13	(6,168.83)	343,156.36	688,999.06
Iredell.....	0.99	8,814,483.74	39,294.75	(67,257.56)	8,707,931.43	8,814,483.74	101,268.58	38,843.16	(66,433.75)	8,607,938.25	17,315,869.68
Jackson.....	1.05	2,260,209.36	10,074.37	117,760.82	2,367,895.81	2,260,209.36	21,553.60	9,978.84	116,651.07	2,345,327.99	4,713,223.80
Johnston.....	1.00	9,223,843.45	41,121.66	21,447.44	9,204,169.23	9,223,843.45	74,403.42	40,789.39	21,327.79	9,129,978.43	18,334,147.66
Jones.....	0.90	647,905.14	2,887.84	(62,995.66)	582,021.64	647,905.14	1,475.02	2,881.22	(62,848.38)	580,700.52	1,162,722.16
Lee.....	0.96	3,380,225.05	15,073.20	(126,743.89)	3,238,407.96	3,380,225.05	29,231.50	14,942.91	(125,628.66)	3,210,421.98	6,448,829.94
Lenoir.....	0.88	3,687,061.57	16,433.34	(431,905.06)	3,238,723.17	3,687,061.57	26,139.66	16,316.53	(428,821.09)	3,215,784.29	6,454,507.46
Lincoln.....	0.97	4,388,398.41	19,562.62	(120,862.23)	4,247,973.56	4,388,398.41	29,012.14	19,432.78	(120,037.50)	4,219,915.99	8,467,889.55
Macon.....	0.98	2,053,864.04	9,155.92	(36,118.88)	2,008,589.24	2,053,864.04	24,401.45	9,048.07	(35,677.83)	1,984,736.69	3,993,325.93
Madison.....	0.96	1,282,974.63	5,718.59	(48,107.80)	1,229,148.24	1,282,974.63	4,086.30	5,700.49	(47,947.00)	1,225,240.84	2,454,389.08
Martin.....	1.03	1,555,130.42	6,931.25	50,060.76	1,598,259.93	1,555,130.42	9,284.18	6,889.80	49,771.12	1,588,727.56	3,186,987.49
McDowell.....	1.09	2,730,788.11	12,171.45	251,023.19	2,969,639.85	2,730,788.11	14,641.33	12,106.32	249,693.51	2,953,733.97	5,923,373.82
Mecklenburg..	0.89	50,192,592.66	223,769.46	(5,379,860.90)	44,588,962.30	50,192,592.66	734,450.63	220,490.91	(5,300,850.71)	43,936,800.41	88,525,762.71
Mitchell.....	0.95	1,004,918.99	4,478.90	(47,686.18)	952,753.91	1,004,918.99	7,083.38	4,447.33	(47,344.10)	946,044.18	1,898,798.09
Montgomery..	0.97	1,728,954.72	7,706.63	(47,618.18)	1,673,629.91	1,728,954.72	7,240.02	7,674.42	(47,408.57)	1,666,631.71	3,340,261.62
Moore.....	1.11	5,105,069.62	22,757.08	570,923.24	5,653,235.78	5,105,069.62	48,047.91	22,542.26	565,579.81	5,600,059.26	11,253,295.04
Nash.....	0.93	5,784,296.98	25,783.20	(389,649.13)	5,368,864.65	5,784,296.98	51,508.67	25,553.20	(386,145.40)	5,321,089.71	10,689,954.36
New Hanover..	1.07	11,370,294.10	50,690.90	818,810.60	12,138,413.80	11,370,294.10	173,516.29	49,918.49	806,380.47	11,953,239.79	24,091,653.59
Northampton.	1.00	1,363,935.28	6,079.30	3,170.50	1,361,026.48	1,363,935.28	3,397.58	6,064.21	3,170.74	1,357,644.23	2,718,670.71
Onslow.....	1.04	9,987,402.11	44,511.77	420,929.00	10,363,819.34	9,987,402.11	77,274.88	44,167.18	417,731.86	10,283,691.91	20,647,511.25
Orange.....	1.15	7,708,620.39	34,360.58	1,169,059.16	8,843,318.97	7,708,620.39	52,951.91	34,123.35	1,161,074.54	8,782,619.67	17,625,938.64
Pamlico.....	0.99	826,463.17	3,683.67	(6,306.67)	816,472.83	826,463.17	3,523.43	3,668.05	(6,274.87)	812,996.82	1,629,469.65
Pasquotank... Pender.....	1.00 0.99	2,451,385.75 2,934,844.57	10,928.69 13,083.78	5,699.99 (22,393.69)	2,446,157.05 2,899,367.10	2,451,385.75 2,934,844.57	22,845.02 15,238.73	10,827.06 13,016.60	5,661.04 (22,260.29)	2,423,374.71 2,884,328.95	4,869,531.76 5,783,696.05
Perquimans... Person.....	1.06 1.00	766,772.66 2,346,968.40	3,418.24 10,461.12	47,584.06 5,455.78	810,938.48 2,341,963.06	766,772.66 2,346,968.40	2,924.33 14,029.15	3,405.10 10,398.53	47,407.07 5,437.03	807,850.30 2,327,977.75	1,618,788.78 4,669,940.81
Pitt.....	1.07	9,046,387.49	40,324.52	651,455.18	9,657,518.15	9,046,387.49	86,886.87	39,937.08	645,251.32	9,564,814.86	19,222,333.01
Polk.....	1.00	1,201,688.82	5,356.19	2,793.41	1,199,126.04	1,201,688.82	4,918.19	5,334.41	2,789.07	1,194,225.29	2,393,351.33
Randolph.....	0.99	8,673,065.31	38,660.14	(66,181.36)	8,568,223.81	8,673,065.31	45,294.94	38,457.94	(65,784.48)	8,523,527.95	17,091,751.76
Richmond.....	1.09	2,950,430.14	13,150.98	271,213.76	3,208,492.92	2,950,430.14	16,172.00	13,078.86	269,744.65	3,190,923.93	6,399,416.85
Robeson.....	1.04	8,068,673.27	35,965.61	340,065.57	8,372,773.23	8,068,673.27	42,232.82	35,777.15	338,333.37	8,328,996.67	16,701,769.90
Rockingham..	1.01	5,808,234.61	25,887.71	71,324.46	5,853,671.36	5,808,234.61	29,166.88	25,756.98	71,000.93	5,824,311.68	11,677,983.04
Rowan.....	0.92	8,431,096.32	37,579.21	(651,882.81)	7,741,634.30	8,431,096.32	48,449.03	37,363.68	(648,086.71)	7,697,196.90	15,438,831.20
Rutherford....	0.98	4,002,741.70	17,841.05	(70,393.44)	3,914,507.21	4,002,741.70	23,948.05	17,734.21	(69,948.51)	3,891,110.93	7,805,618.14
Sampson.....	0.96	4,014,376.49	17,894.54	(150,526.54)	3,845,955.41	4,014,376.49	18,939.75	17,810.08	(149,792.68)	3,827,833.98	7,673,789.39
Scotland.....	0.98	2,329,768.40	10,384.10	(40,972.11)	2,278,412.19	2,329,768.40	12,372.77	10,329.32	(40,740.65)	2,266,325.66	4,544,737.85
Stanly.....	0.99	3,726,546.25	16,609.53	(28,437.13)	3,681,499.59	3,726,546.25	24,267.72	16,501.15	(28,229.81)	3,657,547.57	7,339,047.16
Stokes.....	1.01	2,921,764.59	13,023.45	35,879.57	2,944,620.71	2,921,764.59	8,753.34	12,984.41	35,789.43	2,935,816.27	5,880,436.98
Surry.....	1.05	4,613,863.17	20,566.21	240,390.84	4,833,687.80	4,613,863.17	35,579.04	20,407.43	238,564.32	4,796,441.02	9,630,128.82
Swain.....	1.02	858,426.64	3,826.37	19,087.59	873,687.86	858,426.64	4,653.57	3,805.86	18,989.17	868,956.38	1,742,644.24
Transylvania.	1.10	1,888,634.54	8,418.27	192,412.03	2,072,628.30	1,888,634.54	15,989.82	8,347.38	190,794.11	2,055,091.45	4,127,719.75
Tyrrell.....	0.99	265,625.45	1,183.98	(2,026.90)	262,414.57	265,625.45	807.83	1,180.43	(2,019.18)	261,618.01	524,032.58
Union.....	1.01	10,146,943.18	45,244.83	124,616.16	10,226,314.51	10,146,943.18	79,374.36	44,890.73	123,699.26	10,146,377.35	20,372,691.86

TABLE 57. - Continued

County	Per capita adjustment factor	Article 40				Article 42					Combined distributable proceeds Articles 40,42 [\$]
		Tax allocation per capita [\$]	Cost of collection [\$]	Per capita adjustment [G.S. 105-486(b)] [\$]	Distributable proceeds [\$]	Tax allocation per capita [\$]	Cost allocation * [G.S. 105-501] [\$]	Cost of collection [\$]	Per capita adjustment [G.S. 105-486(b)] [\$]	Distributable proceeds [\$]	
Vance.....	1.04	2,759,952.33	12,301.18	116,321.35	2,863,972.50	2,759,952.33	20,277.72	12,210.82	115,483.09	2,842,946.88	5,706,919.38
Wake.....	0.96	47,564,332.12	212,062.29	(1,783,485.52)	45,568,784.31	47,564,332.12	595,984.36	209,404.95	(1,760,865.85)	44,998,076.96	90,566,861.27
Warren.....	0.97	1,277,575.79	5,694.64	(35,186.49)	1,236,694.66	1,277,575.79	3,450.81	5,679.23	(35,083.88)	1,233,361.87	2,470,056.53
Washington....	1.04	848,917.04	3,783.67	35,778.58	880,911.95	848,917.04	3,441.36	3,768.39	35,638.63	877,345.92	1,758,257.87
Watauga.....	1.06	2,714,636.32	12,099.75	168,462.53	2,870,999.10	2,714,636.32	37,741.75	11,932.89	166,136.14	2,831,097.82	5,702,096.92
Wayne.....	0.96	7,314,131.97	32,601.46	(274,258.56)	7,007,271.95	7,314,131.97	47,810.64	32,387.77	(272,422.49)	6,961,511.07	13,968,783.02
Wilkes.....	1.02	4,231,033.06	18,858.29	94,078.52	4,306,253.29	4,231,033.06	26,018.86	18,742.31	93,525.10	4,279,796.99	8,586,050.28
Wilson.....	0.98	4,856,014.32	21,644.87	(85,398.96)	4,748,970.49	4,856,014.32	41,062.60	21,462.02	(84,648.22)	4,708,841.48	9,457,811.97
Yadkin.....	1.00	2,363,359.83	10,534.56	5,494.16	2,358,319.43	2,363,359.83	9,476.40	10,492.41	5,486.09	2,348,877.11	4,707,196.54
Yancey .....	1.01	1,147,423.17	5,114.40	14,090.40	1,156,399.17	1,147,423.17	6,234.96	5,086.80	14,020.65	1,150,122.06	2,306,521.23
Totals.....	-	548,223,830.55	2,443,795.72	-	545,780,034.83	548,223,830.55	5,050,855.50	2,421,285.78	-	540,751,689.27	1,086,531,724.10

Proceeds from Articles 40 and 42 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 prescribed in G.S. 105-486(b).

Per capita adjustment amounts are developed using a combination of the per capita adjustment factors and a rounding process (the sum of the adjustment factors for all counties exceeds 100). [The adjustment factors are provided for reference.]

\*Article 42 per capita tax allocation 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. (G.S. 105-501). For this reason, the distributable proceeds amounts for Articles 40 and 42 are not equal.

Per capita portions of the food distribution are included in the above Article 40 and 42 distributable proceeds and are not separately identifiable.

These amounts do not agree with the actual receipts of the local governments in fiscal year 2006-07 due to the lag in the collection/distribution cycle.