

TABLE 57. ARTICLE 39. FIRST ONE-CENT (1¢) LOCAL GOVERNMENT SALES AND USE TAX
 ALLOCATIONS AND DISTRIBUTABLE PROCEEDS BY COUNTY
 FOR FISCAL YEAR 2015-2016

County	Tax Allocation†				Cost of collection [\$]	Distributable proceeds [\$]
	Point-of-sale [excludes food] [\$]	Food		Total tax allocation [\$]		
		Point-of-sale based on 1997-98 collections [1997-98 percentage shares]				
		[\$]	% share			
Alamance.....	23,607,847.44	2,767,807.00	1.75722%	26,375,654.44	(85,848.50)	26,289,805.94
Alexander.....	1,716,117.93	488,912.69	0.31040%	2,205,030.62	(7,192.05)	2,197,838.57
Alleghany.....	710,236.61	200,762.85	0.12746%	910,999.46	(2,962.13)	908,037.33
Anson.....	1,391,033.83	322,171.99	0.20454%	1,713,205.82	(5,587.38)	1,707,618.44
Ashe.....	2,321,420.45	439,753.62	0.27919%	2,761,174.07	(8,982.60)	2,752,191.47
Avery.....	2,394,528.80	455,882.70	0.28943%	2,850,411.50	(9,254.60)	2,841,156.90
Beaufort.....	4,356,792.24	1,001,247.30	0.63567%	5,358,039.54	(17,463.37)	5,340,576.17
Bertie.....	862,551.51	135,931.48	0.08630%	998,482.99	(3,251.99)	995,231.00
Bladen.....	2,047,752.93	496,662.20	0.31532%	2,544,415.13	(8,305.88)	2,536,109.25
Brunswick.....	15,512,710.49	1,563,591.50	0.99269%	17,076,301.99	(55,413.46)	17,020,888.53
Buncombe.....	45,375,827.72	5,272,114.70	3.34715%	50,647,942.42	(164,556.35)	50,483,386.07
Burke.....	6,798,894.59	1,771,804.70	1.12488%	8,570,699.29	(27,898.99)	8,542,800.30
Cabarrus.....	28,959,159.51	2,402,319.49	1.52518%	31,361,479.00	(101,601.68)	31,259,877.32
Caldwell.....	6,189,083.24	1,457,949.16	0.92562%	7,647,032.40	(24,818.21)	7,622,214.19
Camden.....	562,974.21	48,087.85	0.03053%	611,062.06	(1,983.58)	609,078.48
Carteret.....	10,712,322.64	1,689,899.20	1.07288%	12,402,221.84	(40,234.69)	12,361,987.15
Caswell.....	589,407.69	173,797.03	0.11034%	763,204.72	(2,475.68)	760,729.04
Catawba.....	20,716,071.39	2,963,891.91	1.88171%	23,679,963.30	(77,041.00)	23,602,922.30
Chatham.....	5,940,216.88	598,697.52	0.38010%	6,538,914.40	(21,234.86)	6,517,679.54
Cherokee.....	2,881,461.22	546,860.80	0.34719%	3,428,322.02	(11,159.08)	3,417,162.94
Chowan.....	1,171,211.45	269,500.45	0.17110%	1,440,711.90	(4,711.22)	1,436,000.68
Clay.....	750,068.71	131,080.17	0.08322%	881,148.88	(2,855.25)	878,293.63
Cleveland.....	8,398,237.83	1,783,791.27	1.13249%	10,182,029.10	(33,185.37)	10,148,843.73
Columbus.....	3,800,973.33	839,168.91	0.53277%	4,640,142.24	(15,142.52)	4,624,999.72
Craven.....	10,145,753.55	1,485,387.49	0.94304%	11,631,141.04	(37,802.41)	11,593,338.63
Cumberland.....	38,141,789.47	5,052,812.73	3.20792%	43,194,602.20	(140,454.52)	43,054,147.68
Curry.....	4,635,234.70	347,231.91	0.22045%	4,982,466.61	(15,959.79)	4,966,506.82
Dare.....	14,241,082.21	1,402,536.93	0.89044%	15,643,619.14	(50,263.16)	15,593,355.98
Davidson.....	11,146,624.69	2,489,942.63	1.58081%	13,636,567.32	(44,435.74)	13,592,131.58
Davie.....	3,279,140.07	469,806.62	0.29827%	3,748,946.69	(12,205.65)	3,736,741.04
Duplin.....	3,602,408.71	775,440.14	0.49231%	4,377,848.85	(14,254.28)	4,363,594.57
Durham.....	51,570,401.73	4,686,758.19	2.97552%	56,257,159.92	(183,125.07)	56,074,034.85
Edgecombe.....	3,108,130.92	1,001,735.57	0.63598%	4,109,866.49	(13,339.86)	4,096,526.63
Forsyth.....	49,144,461.85	6,948,515.39	4.41146%	56,092,977.24	(182,530.58)	55,910,446.66
Franklin.....	3,979,631.94	509,420.54	0.32342%	4,489,052.48	(14,633.86)	4,474,418.62
Gaston.....	20,709,637.07	3,952,081.68	2.50909%	24,661,718.75	(80,221.80)	24,581,496.95
Gates.....	332,724.97	166,882.30	0.10595%	499,607.27	(1,626.43)	497,980.84
Graham.....	585,166.64	147,776.28	0.09382%	732,942.92	(2,386.46)	730,556.46
Granville.....	3,407,975.55	719,823.15	0.45700%	4,127,798.70	(13,455.37)	4,114,343.33
Greene.....	647,099.19	161,259.19	0.10238%	808,358.38	(2,632.51)	805,725.87
Guilford.....	68,434,326.83	9,123,547.23	5.79234%	77,557,874.06	(252,392.10)	77,305,481.96
Halifax.....	4,397,499.43	930,651.04	0.59085%	5,328,150.47	(17,414.63)	5,310,735.84
Harnett.....	7,625,917.86	1,162,270.33	0.73790%	8,788,188.19	(28,664.44)	8,759,523.75
Haywood.....	6,848,931.90	1,225,337.55	0.77794%	8,074,269.45	(26,224.08)	8,048,045.37
Henderson.....	11,524,340.84	1,699,428.61	1.07893%	13,223,769.45	(43,066.06)	13,180,703.39

TABLE 57. - Continued

County	Tax Allocation†			Total tax allocation [\$]	Cost of collection [\$]	Distributable proceeds [\$]
	Point-of-sale [excludes food] [\$]	Food				
		Point-of-sale based on 1997-98 collections [1997-98 percentage shares]				
		[\$]	% share			
Hertford.....	1,981,228.51	533,992.20	0.33902%	2,515,220.71	(8,208.08)	2,507,012.63
Hoke.....	1,809,786.84	234,832.37	0.14909%	2,044,619.21	(6,680.34)	2,037,938.87
Hyde.....	625,424.06	76,581.52	0.04862%	702,005.58	(2,260.75)	699,744.83
Iredell.....	22,703,605.70	2,457,306.43	1.56009%	25,160,912.13	(81,938.74)	25,078,973.39
Jackson.....	4,733,538.61	666,143.53	0.42292%	5,399,682.14	(17,534.50)	5,382,147.64
Johnston.....	16,313,352.98	1,972,032.13	1.25200%	18,285,385.11	(59,516.56)	18,225,868.55
Jones.....	314,468.46	42,574.98	0.02703%	357,043.44	(1,164.97)	355,878.47
Lee.....	6,822,473.00	1,188,826.60	0.75476%	8,011,299.60	(26,117.43)	7,985,182.17
Lenoir.....	5,214,671.69	1,158,773.58	0.73568%	6,373,445.27	(20,745.69)	6,352,699.58
Lincoln.....	7,017,888.42	1,146,613.77	0.72796%	8,164,502.19	(26,584.01)	8,137,918.18
Macon.....	4,698,831.69	696,464.34	0.44217%	5,395,296.03	(17,487.93)	5,377,808.10
Madison.....	1,050,426.41	231,067.88	0.14670%	1,281,494.29	(4,164.42)	1,277,329.87
Martin.....	1,936,546.27	378,088.23	0.24004%	2,314,634.50	(7,526.49)	2,307,108.01
McDowell.....	3,426,601.22	741,937.65	0.47104%	4,168,538.87	(13,536.51)	4,155,002.36
Mecklenburg.....	179,557,497.99	15,813,410.89	10.03961%	195,370,908.88	(635,796.90)	194,735,111.98
Mitchell.....	1,380,270.18	314,485.47	0.19966%	1,694,755.65	(5,509.80)	1,689,245.85
Montgomery.....	1,616,069.20	474,642.23	0.30134%	2,090,711.43	(6,799.57)	2,083,911.86
Moore.....	11,783,621.17	1,711,273.41	1.08645%	13,494,894.58	(43,883.84)	13,451,010.74
Nash.....	10,294,895.50	2,074,272.23	1.31691%	12,369,167.73	(40,220.66)	12,328,947.07
New Hanover....	39,624,145.68	4,133,801.61	2.62446%	43,757,947.29	(142,405.63)	43,615,541.66
Northampton....	866,465.41	68,123.21	0.04325%	934,588.62	(3,057.31)	931,531.31
Onslow.....	18,702,329.13	1,989,452.79	1.26306%	20,691,781.92	(67,396.65)	20,624,385.27
Orange.....	12,701,128.13	2,350,120.49	1.49204%	15,051,248.62	(49,124.60)	15,002,124.02
Pamlico.....	874,765.19	205,677.18	0.13058%	1,080,442.37	(3,519.92)	1,076,922.45
Pasquotank.....	4,662,525.28	797,964.16	0.50661%	5,460,489.44	(17,746.71)	5,442,742.73
Pender.....	4,450,820.38	581,607.64	0.36925%	5,032,428.02	(16,349.87)	5,016,078.15
Perquimans.....	641,603.51	143,114.00	0.09086%	784,717.51	(2,564.21)	782,153.30
Person.....	3,239,694.55	636,610.33	0.40417%	3,876,304.88	(12,596.09)	3,863,708.79
Pitt.....	18,592,918.57	2,577,518.48	1.63641%	21,170,437.05	(69,153.62)	21,101,283.43
Polk.....	1,241,875.26	269,752.49	0.17126%	1,511,627.75	(4,922.86)	1,506,704.89
Randolph.....	10,264,576.91	2,105,790.10	1.33692%	12,370,367.01	(40,282.52)	12,330,084.49
Richmond.....	3,868,089.59	783,788.18	0.49761%	4,651,877.77	(15,157.63)	4,636,720.14
Robeson.....	9,561,732.99	1,856,750.14	1.17881%	11,418,483.13	(37,244.51)	11,381,238.62
Rockingham.....	6,570,851.88	1,762,196.57	1.11878%	8,333,048.45	(27,126.68)	8,305,921.77
Rowan.....	11,459,449.68	2,126,707.51	1.35020%	13,586,157.19	(44,199.94)	13,541,957.25
Rutherford.....	5,647,722.85	1,124,263.03	0.71377%	6,771,985.88	(22,015.20)	6,749,970.68
Sampson.....	4,404,590.84	891,163.14	0.56578%	5,295,753.98	(17,243.23)	5,278,510.75
Scotland.....	2,774,306.62	705,820.46	0.44811%	3,480,127.08	(11,350.22)	3,468,776.86
Stanly.....	5,613,325.82	1,185,314.14	0.75253%	6,798,639.96	(22,168.79)	6,776,471.17
Stokes.....	2,202,943.41	479,351.78	0.30433%	2,682,295.19	(8,774.77)	2,673,520.42
Surry.....	8,265,796.53	1,741,200.41	1.10545%	10,006,996.94	(32,571.80)	9,974,425.14
Swain.....	1,310,389.04	231,272.64	0.14683%	1,541,661.68	(4,984.52)	1,536,677.16
Transylvania.....	3,162,979.02	611,487.39	0.38822%	3,774,466.41	(12,272.03)	3,762,194.38
Tyrrell.....	214,874.79	43,693.31	0.02774%	258,568.10	(840.56)	257,727.54
Union.....	19,803,740.03	1,898,584.95	1.20537%	21,702,324.98	(70,737.91)	21,631,587.07

TABLE 57. - Continued

County	Tax Allocation†			Total tax allocation [\$]	Cost of collection [\$]	Distributable proceeds [\$]
	Point-of-sale [excludes food] [\$]	Food				
		Point-of-sale based on 1997-98 collections [1997-98 percentage shares]				
		[\$]	% share			
Vance.....	4,478,307.95	927,642.61	0.58894%	5,405,950.56	(17,612.78)	5,388,337.78
Wake.....	153,078,904.29	14,186,094.25	9.00644%	167,264,998.54	(543,854.41)	166,721,144.13
Warren.....	717,748.86	211,615.32	0.13435%	929,364.18	(3,029.28)	926,334.90
Washington.....	779,570.25	247,196.95	0.15694%	1,026,767.20	(3,339.18)	1,023,428.02
Watauga.....	8,122,317.42	928,099.37	0.58923%	9,050,416.79	(29,300.36)	9,021,116.43
Wayne.....	11,594,883.07	1,998,446.63	1.26877%	13,593,329.70	(44,294.02)	13,549,035.68
Wilkes.....	5,211,302.51	1,148,551.15	0.72919%	6,359,853.66	(20,738.85)	6,339,114.81
Wilson.....	9,706,632.25	1,556,928.78	0.98846%	11,263,561.03	(36,679.78)	11,226,881.25
Yadkin.....	2,070,668.91	513,594.57	0.32607%	2,584,263.48	(8,419.75)	2,575,843.73
Yancey	1,135,281.57	297,616.09	0.18895%	1,432,897.66	(4,660.77)	1,428,236.89
Totals.....	1,196,175,638.83	157,510,563.28	100.00000%	1,353,686,202.11	(4,403,663.39)	1,349,282,538.72

†County tax allocation (excluding food) is determined by the point-of-sale basis (according to sourcing principles). Tax allocation also includes local sales or use taxes that cannot be identified as being attributable to a particular taxing county. County allocation of local sales or use taxes that are unidentifiable as being attributable to a particular taxing county is determined according to statutory guidelines specified in § 105-472.

†Article 39 taxes do not apply to food transactions subject to the 2% local food tax rate; however, § 105-469 directs that one-half (1/2) of net tax proceeds generated from the 2% local food tax rate be allocated proportionately to each taxing county based upon the county's proportionate share of total sales tax on food collected in all taxing counties in the 1997-98 fiscal year and that the allocated amounts be included in the distribution under Article 39.

County allocated amounts are also reduced by administrative costs retained by the State.

These amounts do not agree with the actual receipts of the local governments in fiscal year 2015-16 due to the lag in the collection/distribution cycle.