

TABLE 58A. ARTICLE 40. FIRST ONE-HALF CENT (1/2¢) LOCAL GOVERNMENT SALES AND USE TAX ALLOCATIONS AND DISTRIBUTABLE PROCEEDS BY COUNTY FOR FISCAL YEAR 2011-2012

| County         | Per capita adjustment factor | Article 40                  |              |                           |                         |   |                             |
|----------------|------------------------------|-----------------------------|--------------|---------------------------|-------------------------|---|-----------------------------|
|                |                              | Tax allocation [per capita] |              |                           | Cost of collection [\$] | Per capita adjustment [§ 105-486(b)] [\$] | Distributable proceeds [\$] |
|                |                              | [Non-food] [\$]             | [Food] [\$]  | Total tax allocation [\$] |                         |   |                             |
| Alamance.....  | 1.02                         | 7,502,442.38                | 1,069,190.08 | 8,571,632.46              | (29,541.62)             | 195,470.52                                | 8,737,561.36                |
| Alexander..... | 1.00                         | 1,846,157.53                | 263,030.81   | 2,109,188.34              | (7,269.31)              | 6,042.24                                  | 2,107,961.27                |
| Alleghany..... | 1.04                         | 553,909.65                  | 78,912.82    | 632,822.47                | (2,181.02)              | 27,049.34                                 | 657,690.79                  |
| Anson.....     | 1.00                         | 1,327,966.49                | 189,342.08   | 1,517,308.57              | (5,229.16)              | 4,346.52                                  | 1,516,425.93                |
| Ashe.....      | 0.97                         | 1,352,310.52                | 192,741.89   | 1,545,052.41              | (5,324.90)              | (41,785.75)                               | 1,497,941.76                |
| Avery.....     | 1.12                         | 884,896.78                  | 126,039.95   | 1,010,936.73              | (3,484.23)              | 123,842.47                                | 1,131,294.97                |
| Beaufort.....  | 1.06                         | 2,372,246.95                | 338,032.59   | 2,710,279.54              | (9,340.91)              | 169,890.38                                | 2,870,829.01                |
| Bertie.....    | 0.97                         | 1,048,247.19                | 149,440.17   | 1,197,687.36              | (4,127.67)              | (32,391.38)                               | 1,161,168.31                |
| Bladen.....    | 1.04                         | 1,730,958.88                | 246,868.71   | 1,977,827.59              | (6,816.16)              | 84,540.13                                 | 2,055,551.56                |
| Brunswick....  | 1.17                         | 5,354,902.67                | 763,032.87   | 6,117,935.54              | (21,085.24)             | 1,054,437.71                              | 7,151,288.01                |
| Buncombe....   | 1.06                         | 11,809,124.85               | 1,683,206.56 | 13,492,331.41             | (46,500.08)             | 845,749.00                                | 14,291,580.33               |
| Burke.....     | 1.02                         | 4,502,802.93                | 641,651.57   | 5,144,454.50              | (17,730.13)             | 117,316.02                                | 5,244,040.39                |
| Cabarrus.....  | 1.05                         | 8,847,594.23                | 1,260,948.62 | 10,108,542.85             | (34,838.39)             | 532,860.24                                | 10,606,564.70               |
| Caldwell.....  | 1.02                         | 4,106,687.11                | 585,344.18   | 4,692,031.29              | (16,170.65)             | 106,998.58                                | 4,782,859.22                |
| Camden.....    | 0.92                         | 494,217.40                  | 70,435.46    | 564,652.86                | (1,946.02)              | (43,418.50)                               | 519,288.34                  |
| Carteret.....  | 1.14                         | 3,295,938.77                | 469,750.52   | 3,765,689.29              | (12,978.16)             | 536,393.69                                | 4,289,104.82                |
| Caswell.....   | 0.95                         | 1,172,602.70                | 167,077.38   | 1,339,680.08              | (4,617.18)              | (62,944.18)                               | 1,272,118.72                |
| Catawba.....   | 0.99                         | 7,673,985.33                | 1,093,188.03 | 8,767,173.36              | (30,216.29)             | (62,291.63)                               | 8,674,665.44                |
| Chatham.....   | 1.02                         | 3,158,024.99                | 450,053.80   | 3,608,078.79              | (12,435.01)             | 82,279.84                                 | 3,677,923.62                |
| Cherokee.....  | 0.98                         | 1,361,822.31                | 194,062.38   | 1,555,884.69              | (5,362.27)              | (26,566.76)                               | 1,523,955.66                |
| Chowan.....    | 1.09                         | 731,687.93                  | 104,244.60   | 835,932.53                | (2,881.02)              | 77,401.63                                 | 910,453.14                  |
| Clay.....      | 0.96                         | 525,876.84                  | 74,931.98    | 600,808.82                | (2,070.68)              | (22,238.77)                               | 576,499.37                  |
| Cleveland..... | 1.01                         | 4,869,867.44                | 693,816.44   | 5,563,683.88              | (19,175.23)             | 71,407.35                                 | 5,615,916.00                |
| Columbus.....  | 0.81                         | 2,874,850.97                | 409,746.91   | 3,284,597.88              | (11,320.11)             | (612,781.88)                              | 2,660,495.89                |
| Craven.....    | 1.04                         | 5,141,745.43                | 732,881.20   | 5,874,626.63              | (20,246.35)             | 251,105.09                                | 6,105,485.37                |
| Cumberland..   | 0.98                         | 16,159,306.10               | 2,302,765.69 | 18,462,071.79             | (63,628.61)             | (315,239.46)                              | 18,083,203.72               |
| Currituck....  | 0.94                         | 1,168,528.24                | 166,469.07   | 1,334,997.31              | (4,601.11)              | (76,033.80)                               | 1,254,362.40                |
| Dare.....      | 1.49                         | 1,681,239.46                | 239,502.37   | 1,920,741.83              | (6,619.89)              | 943,826.66                                | 2,857,948.60                |
| Davidson.....  | 0.98                         | 8,083,653.03                | 1,152,009.75 | 9,235,662.78              | (31,830.18)             | (157,698.82)                              | 9,046,133.78                |
| Davie.....     | 0.93                         | 2,051,981.28                | 292,332.03   | 2,344,313.31              | (8,079.71)              | (156,891.14)                              | 2,179,342.46                |
| Duplin.....    | 1.02                         | 2,885,745.79                | 411,543.56   | 3,297,289.35              | (11,363.44)             | 75,192.26                                 | 3,361,118.17                |
| Durham.....    | 1.14                         | 13,311,418.75               | 1,896,790.16 | 15,208,208.91             | (52,414.58)             | 2,166,293.52                              | 17,322,087.85               |
| Edgecombe....  | 1.02                         | 2,782,932.22                | 396,916.90   | 3,179,849.12              | (10,958.65)             | 72,514.07                                 | 3,241,404.54                |
| Forsyth.....   | 0.96                         | 17,448,928.75               | 2,485,785.77 | 19,934,714.52             | (68,705.27)             | (737,875.47)                              | 19,128,133.78               |
| Franklin.....  | 0.97                         | 3,012,825.12                | 429,396.77   | 3,442,221.89              | (11,863.35)             | (93,094.39)                               | 3,337,264.15                |
| Gaston.....    | 1.03                         | 10,229,972.65               | 1,457,473.58 | 11,687,446.23             | (40,280.77)             | 383,046.96                                | 12,030,212.42               |
| Gates.....     | 0.95                         | 603,263.50                  | 85,982.15    | 689,245.65                | (2,375.43)              | (32,383.93)                               | 654,486.29                  |
| Graham.....    | 0.98                         | 437,725.24                  | 62,409.12    | 500,134.36                | (1,723.63)              | (8,539.83)                                | 489,870.90                  |
| Granville..... | 1.03                         | 2,985,130.55                | 425,552.99   | 3,410,683.54              | (11,754.48)             | 111,782.20                                | 3,510,711.26                |
| Greene.....    | 0.95                         | 1,054,727.61                | 150,266.49   | 1,204,994.10              | (4,153.03)              | (56,616.00)                               | 1,144,225.07                |
| Guilford.....  | 0.94                         | 24,228,218.61               | 3,453,081.29 | 27,681,299.90             | (95,401.53)             | (1,576,570.08)                            | 26,009,328.29               |
| Halifax.....   | 1.01                         | 2,709,268.74                | 385,967.33   | 3,095,236.07              | (10,667.78)             | 39,725.97                                 | 3,124,294.26                |
| Harnett.....   | 0.99                         | 5,713,689.55                | 814,281.71   | 6,527,971.26              | (22,498.25)             | (46,382.25)                               | 6,459,090.76                |
| Haywood.....   | 1.02                         | 2,925,328.90                | 416,879.23   | 3,342,208.13              | (11,518.74)             | 76,216.84                                 | 3,406,906.23                |
| Henderson....  | 1.04                         | 5,301,087.79                | 755,435.29   | 6,056,523.08              | (20,873.50)             | 258,880.19                                | 6,294,529.77                |

TABLE 58A. - Continued

| County          | Per capita adjustment factor | Article 40                  |              |                      |                    |                                      |                        |
|-----------------|------------------------------|-----------------------------|--------------|----------------------|--------------------|--------------------------------------|------------------------|
|                 |                              | Tax allocation [per capita] |              |                      | Cost of collection | Per capita adjustment [§ 105-486(b)] | Distributable proceeds |
|                 |                              | [Excludes food]             | [Food]       | Total tax allocation |                    |                                      |                        |
| [\$]            | [\$]                         | [\$]                        | [\$]         | [\$]                 | [\$]               | [\$]                                 |                        |
| Hertford.....   | 1.01                         | 1,225,995.33                | 174,738.99   | 1,400,734.32         | (4,827.50)         | 17,977.68                            | 1,413,884.50           |
| Hoke.....       | 0.97                         | 2,341,475.30                | 333,702.70   | 2,675,178.00         | (9,219.80)         | (72,349.82)                          | 2,593,608.38           |
| Hyde.....       | 0.98                         | 284,685.82                  | 40,591.43    | 325,277.25           | (1,121.02)         | (5,554.17)                           | 318,602.06             |
| Iredell.....    | 0.99                         | 7,918,259.14                | 1,128,410.44 | 9,046,669.58         | (31,178.89)        | (64,277.91)                          | 8,951,212.78           |
| Jackson.....    | 1.05                         | 1,993,827.55                | 284,266.83   | 2,278,094.38         | (7,851.13)         | 120,086.98                           | 2,390,330.23           |
| Johnston.....   | 1.00                         | 8,421,425.50                | 1,200,010.92 | 9,621,436.42         | (33,159.94)        | 27,562.59                            | 9,615,839.07           |
| Jones.....      | 0.90                         | 503,295.30                  | 71,708.81    | 575,004.11           | (1,981.75)         | (55,679.77)                          | 517,342.59             |
| Lee.....        | 0.96                         | 2,879,115.87                | 410,169.87   | 3,289,285.74         | (11,336.54)        | (121,751.64)                         | 3,156,197.56           |
| Lenoir.....     | 0.88                         | 2,936,936.92                | 418,621.81   | 3,355,558.73         | (11,564.59)        | (391,839.92)                         | 2,952,154.22           |
| Lincoln.....    | 0.97                         | 3,884,414.62                | 553,670.51   | 4,438,085.13         | (15,295.45)        | (120,027.36)                         | 4,302,762.32           |
| Macon.....      | 0.98                         | 1,684,562.95                | 239,969.79   | 1,924,532.74         | (6,632.97)         | (32,861.32)                          | 1,885,038.45           |
| Madison.....    | 0.96                         | 1,030,614.83                | 146,835.32   | 1,177,450.15         | (4,058.07)         | (43,582.89)                          | 1,129,809.19           |
| Martin.....     | 1.03                         | 1,210,747.54                | 172,553.50   | 1,383,301.04         | (4,767.44)         | 45,336.52                            | 1,423,870.12           |
| McDowell.....   | 1.09                         | 2,229,835.21                | 317,723.19   | 2,547,558.40         | (8,780.13)         | 235,886.60                           | 2,774,664.87           |
| Mecklenburg..   | 0.89                         | 45,638,289.55               | 6,504,703.58 | 52,142,993.13        | (179,706.58)       | (5,569,055.18)                       | 46,394,231.37          |
| Mitchell.....   | 0.95                         | 774,211.20                  | 110,277.70   | 884,488.90           | (3,048.44)         | (41,557.26)                          | 839,883.20             |
| Montgomery..    | 0.97                         | 1,386,895.85                | 197,601.90   | 1,584,497.75         | (5,460.96)         | (42,852.46)                          | 1,536,184.33           |
| Moore.....      | 1.11                         | 4,381,801.75                | 624,434.28   | 5,006,236.03         | (17,253.75)        | 563,366.09                           | 5,552,348.37           |
| Nash.....       | 0.93                         | 4,765,311.36                | 678,980.38   | 5,444,291.74         | (18,763.67)        | (364,354.51)                         | 5,061,173.56           |
| New Hanover..   | 1.07                         | 10,035,272.93               | 1,430,521.13 | 11,465,794.06        | (39,515.54)        | 833,030.08                           | 12,259,308.60          |
| Northampton.    | 1.00                         | 1,090,331.16                | 155,431.57   | 1,245,762.73         | (4,293.39)         | 3,568.67                             | 1,245,038.01           |
| Onslow.....     | 1.04                         | 9,153,561.70                | 1,304,625.12 | 10,458,186.82        | (36,043.30)        | 447,024.84                           | 10,869,168.36          |
| Orange.....     | 1.15                         | 6,645,765.52                | 947,028.84   | 7,592,794.36         | (26,168.24)        | 1,157,234.60                         | 8,723,860.72           |
| Pamlico.....    | 0.99                         | 649,444.52                  | 92,554.04    | 741,998.56           | (2,557.24)         | (5,272.08)                           | 734,169.24             |
| Pasquotank....  | 1.00                         | 2,017,823.71                | 287,398.72   | 2,305,222.43         | (7,945.08)         | 6,603.92                             | 2,303,881.27           |
| Pender.....     | 0.99                         | 2,604,280.31                | 371,005.32   | 2,975,285.63         | (10,254.35)        | (21,139.75)                          | 2,943,891.53           |
| Perquimans...   | 1.06                         | 665,788.77                  | 94,898.76    | 760,687.53           | (2,621.61)         | 47,682.66                            | 805,748.58             |
| Person.....     | 1.00                         | 1,955,117.02                | 278,660.93   | 2,233,777.95         | (7,698.56)         | 6,399.04                             | 2,232,478.43           |
| Pitt.....       | 1.07                         | 8,340,701.56                | 1,189,194.96 | 9,529,896.52         | (32,843.31)        | 692,380.17                           | 10,189,433.38          |
| Polk.....       | 1.00                         | 1,014,235.67                | 144,600.49   | 1,158,836.16         | (3,993.72)         | 3,319.61                             | 1,158,162.05           |
| Randolph.....   | 0.99                         | 7,043,757.27                | 1,003,549.42 | 8,047,306.69         | (27,735.02)        | (57,177.04)                          | 7,962,394.63           |
| Richmond.....   | 1.09                         | 2,310,102.21                | 329,118.08   | 2,639,220.29         | (9,096.08)         | 244,373.87                           | 2,874,498.08           |
| Robeson.....    | 1.04                         | 6,648,022.89                | 947,455.90   | 7,595,478.79         | (26,177.29)        | 324,661.22                           | 7,893,962.72           |
| Rockingham..    | 1.01                         | 4,636,830.83                | 660,788.32   | 5,297,619.15         | (18,257.94)        | 67,992.40                            | 5,347,353.61           |
| Rowan.....      | 0.92                         | 6,878,697.67                | 979,916.41   | 7,858,614.08         | (27,084.87)        | (604,279.71)                         | 7,227,249.50           |
| Rutherford..... | 0.98                         | 3,349,605.02                | 477,564.81   | 3,827,169.83         | (13,189.78)        | (65,349.14)                          | 3,748,630.91           |
| Sampson.....    | 0.96                         | 3,154,536.39                | 449,301.67   | 3,603,838.06         | (12,420.83)        | (133,394.53)                         | 3,458,022.70           |
| Scotland.....   | 0.98                         | 1,792,529.78                | 255,331.05   | 2,047,860.83         | (7,058.03)         | (34,967.13)                          | 2,005,835.67           |
| Stanly.....     | 0.99                         | 3,005,250.65                | 428,228.98   | 3,433,479.63         | (11,833.37)        | (24,395.38)                          | 3,397,250.88           |
| Stokes.....     | 1.01                         | 2,349,160.85                | 334,754.92   | 2,683,915.77         | (9,250.00)         | 34,446.74                            | 2,709,112.51           |
| Surry.....      | 1.05                         | 3,656,626.73                | 520,979.45   | 4,177,606.18         | (14,398.08)        | 220,217.81                           | 4,383,425.91           |
| Swain.....      | 1.02                         | 693,850.29                  | 98,870.93    | 792,721.22           | (2,732.07)         | 18,077.44                            | 808,066.59             |
| Transylvania..  | 1.10                         | 1,634,471.06                | 233,036.57   | 1,867,507.63         | (6,436.06)         | 191,537.14                           | 2,052,608.71           |
| Tyrrell.....    | 0.99                         | 216,833.87                  | 30,904.55    | 247,738.42           | (853.80)           | (1,760.27)                           | 245,124.35             |
| Union.....      | 1.01                         | 10,008,176.81               | 1,426,420.83 | 11,434,597.64        | (39,408.43)        | 146,757.44                           | 11,541,946.65          |

TABLE 58A. - Continued

| County         | Per capita adjustment factor | Article 40                  |               |                      |                    |                       |                        |
|----------------|------------------------------|-----------------------------|---------------|----------------------|--------------------|-----------------------|------------------------|
|                |                              | Tax allocation [per capita] |               |                      | Cost of collection | Per capita adjustment | Distributable proceeds |
|                |                              | [Excludes food]             | [Food]        | Total tax allocation |                    |                       |                        |
| [\$]           | [\$]                         | [\$]                        | [\$]          | [\$ 105-486(b)]      | [\$]               |                       |                        |
| Vance.....     | 1.04                         | 2,244,421.18                | 319,922.50    | 2,564,343.68         | (8,837.74)         | 109,610.24            | 2,665,116.18           |
| Wake.....      | 0.96                         | 44,884,641.83               | 6,396,190.41  | 51,280,832.24        | (176,737.02)       | (1,898,141.69)        | 49,205,953.53          |
| Warren.....    | 0.97                         | 1,036,819.15                | 147,807.77    | 1,184,626.92         | (4,082.68)         | (32,038.13)           | 1,148,506.11           |
| Washington.... | 1.04                         | 654,206.10                  | 93,226.89     | 747,432.99           | (2,576.00)         | 31,948.28             | 776,805.27             |
| Watauga.....   | 1.06                         | 2,514,731.45                | 358,750.07    | 2,873,481.52         | (9,902.68)         | 180,120.06            | 3,043,698.90           |
| Wayne.....     | 0.96                         | 6,058,874.75                | 863,740.15    | 6,922,614.90         | (23,857.90)        | (256,238.60)          | 6,642,518.40           |
| Wilkes.....    | 1.02                         | 3,430,507.23                | 488,915.69    | 3,919,422.92         | (13,507.99)        | 89,379.84             | 3,995,294.77           |
| Wilson.....    | 0.98                         | 4,037,445.17                | 575,370.47    | 4,612,815.64         | (15,897.81)        | (78,763.79)           | 4,518,154.04           |
| Yadkin.....    | 1.00                         | 1,903,017.72                | 271,171.90    | 2,174,189.62         | (7,493.26)         | 6,228.40              | 2,172,924.76           |
| Yancey .....   | 1.01                         | 885,609.75                  | 126,121.57    | 1,011,731.32         | (3,487.01)         | 12,985.12             | 1,021,229.43           |
| Totals.....    | -                            | 474,008,591.26              | 67,551,143.99 | 541,559,735.25       | (1,866,454.42)     | -                     | 539,693,280.83         |

Distributable proceeds of Article 40 taxes are allocated to counties based on a county's share of state population. County allocated amounts are then adjusted by an adjustment factor according to special provisions prescribed in § 105-486(b). Per capita adjustment amounts are developed using a combination of the per capita adjustment factors and a rounding process. [The adjustment factors are provided for reference.] County allocated amounts are also reduced by administrative costs retained by the State.

Article 40 taxes do not apply to food transactions subject to the 2% local food tax rate; however, § 105-469 directs that one-fourth (1/4) of net tax proceed allocations generated from the 2% local food tax rate be included in the distribution under Article 40. Food tax allocation amounts distributed in Article 40 are determined on the basis of a county's share of state population. County allocated amounts are then adjusted by an adjustment factor according to special provisions prescribed in § 105-486(b). Per capita adjustment amounts are developed using a combination of the per capita adjustment factors and a rounding process. [The adjustment factors are provided for reference.]

These amounts do not agree with the actual receipts of the local governments in fiscal year 2011-12 due to the lag in the collection/distribution cycle.