

**TABLE 58B. ARTICLE 42 SECOND ONE-HALF CENT (1/2¢) LOCAL GOVERNMENT SALES AND USE TAX  
ALLOCATIONS AND DISTRIBUTABLE PROCEEDS BY COUNTY  
FOR FISCAL YEAR 2010-2011**

County	Per capita adjustment factor	Article 42						
		Tax allocation:			Cost allocation * [\$ 105-501] [\$]	Cost of collection [\$]	Per capita adjustment [\$ 105-486(b)] [\$]	Distributable proceeds [\$]
		Point-of-sale Non-food [\$]	[Per capita] Food [\$]	Total tax allocation [\$]				
Alamance.....	1.02	7,806,554.99	1,006,167.03	8,812,722.02	(135,442.62)	(32,781.20)	23,024.45	8,667,522.65
Alexander.....	1.00	689,317.32	253,239.23	942,556.55	(11,927.04)	(3,499.49)	730.07	927,860.09
Alleghany.....	1.04	321,251.78	76,389.11	397,640.89	(5,532.46)	(1,487.46)	3,275.74	393,896.71
Anson.....	1.00	550,335.90	171,212.62	721,548.52	(9,536.31)	(2,674.06)	493.40	709,831.55
Ashe.....	0.97	955,970.78	179,827.22	1,135,798.00	(16,558.74)	(4,249.73)	(4,876.49)	1,110,113.04
Avery.....	1.12	928,972.02	124,383.64	1,053,355.66	(16,083.65)	(3,976.33)	15,284.40	1,048,580.08
Beaufort.....	1.06	1,863,587.38	321,434.82	2,185,022.20	(32,212.05)	(8,091.49)	20,212.90	2,164,931.56
Bertie.....	0.97	323,274.48	136,594.14	459,868.62	(5,607.52)	(1,712.83)	(3,704.16)	448,844.11
Bladen.....	1.04	812,200.67	217,696.49	1,029,897.16	(14,111.02)	(3,829.58)	9,335.20	1,021,291.76
Brunswick....	1.17	5,147,783.84	725,154.41	5,872,938.25	(89,314.55)	(22,100.46)	125,368.44	5,886,891.68
Buncombe....	1.06	15,355,068.65	1,563,556.61	16,918,625.26	(264,790.79)	(63,012.18)	98,321.16	16,689,143.45
Burke.....	1.02	2,541,971.09	608,695.05	3,150,666.14	(44,112.71)	(11,734.41)	13,928.43	3,108,747.45
Cabarrus.....	1.05	9,869,514.38	1,181,328.51	11,050,842.89	(170,128.83)	(40,859.99)	62,473.19	10,902,327.26
Caldwell.....	1.02	2,490,120.01	544,181.56	3,034,301.57	(43,219.73)	(11,320.90)	12,452.10	2,992,213.04
Camden.....	0.92	272,011.49	66,096.26	338,107.75	(4,698.69)	(1,249.44)	(5,097.27)	327,062.35
Carteret.....	1.14	4,068,954.39	438,838.33	4,507,792.72	(70,618.77)	(16,939.09)	62,702.73	4,482,937.59
Caswell.....	0.95	269,159.07	160,008.47	429,167.54	(4,694.96)	(1,589.98)	(7,539.24)	415,343.36
Catawba.....	0.99	8,207,137.80	1,065,173.93	9,272,311.73	(141,853.22)	(34,398.34)	(7,580.67)	9,088,479.50
Chatham.....	1.02	1,938,527.03	423,455.91	2,361,982.94	(33,479.53)	(8,798.42)	9,690.36	2,329,395.35
Cherokee.....	0.98	1,124,570.25	184,019.72	1,308,589.97	(19,419.75)	(4,873.49)	(3,150.08)	1,281,146.65
Chowan.....	1.09	473,797.82	100,568.12	574,365.94	(8,192.00)	(2,150.85)	9,340.99	573,364.08
Clay.....	0.96	298,039.57	71,525.65	369,565.22	(5,199.90)	(1,376.66)	(2,654.90)	360,333.76
Cleveland....	1.01	3,182,078.87	669,484.19	3,851,563.06	(54,993.60)	(14,258.25)	8,624.74	3,790,935.95
Columbus....	0.81	1,631,465.82	381,558.71	2,013,024.53	(28,496.20)	(7,491.51)	(71,395.71)	1,905,641.11
Craven.....	1.04	4,220,565.76	679,532.71	4,900,098.47	(73,232.10)	(18,138.30)	29,141.06	4,837,869.13
Cumberland..	0.98	16,275,535.22	2,178,326.71	18,453,861.93	(283,878.05)	(68,596.06)	(37,286.08)	18,064,101.74
Currituck....	0.94	1,778,250.47	161,727.11	1,939,977.58	(30,543.16)	(7,559.70)	(9,237.51)	1,892,637.21
Dare.....	1.49	5,763,452.42	233,111.89	5,996,564.31	(99,136.59)	(23,244.55)	114,896.87	5,989,080.04
Davidson.....	0.98	4,425,604.74	1,085,740.30	5,511,345.04	(76,601.54)	(20,464.87)	(18,584.98)	5,395,693.65
Davie.....	0.93	1,124,039.88	283,128.37	1,407,168.25	(19,432.96)	(5,229.77)	(19,002.60)	1,363,502.92
Duplin.....	1.02	1,469,082.57	364,321.65	1,833,404.22	(25,337.56)	(6,827.29)	8,336.55	1,809,575.92
Durham.....	1.14	18,509,812.07	1,804,288.88	20,314,100.95	(319,449.37)	(74,899.38)	257,803.70	20,177,555.90
Edgecombe...	1.02	1,503,417.87	348,881.72	1,852,299.59	(26,147.25)	(6,909.04)	7,982.88	1,827,226.18
Forsyth.....	0.96	18,272,450.41	2,408,247.00	20,680,697.41	(315,820.02)	(76,515.93)	(89,382.79)	20,198,978.67
Franklin.....	0.97	1,165,446.47	401,297.72	1,566,744.19	(20,344.16)	(5,765.79)	(10,881.71)	1,529,752.53
Gaston.....	1.03	7,624,127.20	1,406,231.42	9,030,358.62	(131,669.48)	(33,459.63)	46,241.12	8,911,470.63
Gates.....	0.95	111,260.29	80,251.28	191,511.57	(1,927.21)	(713.57)	(3,781.32)	185,089.47
Graham.....	0.98	221,511.43	56,419.34	277,930.77	(3,847.78)	(1,042.71)	(965.71)	272,074.57
Granville....	1.03	1,101,963.81	389,410.26	1,491,374.07	(19,103.98)	(5,512.35)	12,805.22	1,479,562.96
Greene.....	0.95	248,045.88	145,136.50	393,182.38	(4,372.37)	(1,466.35)	(6,838.50)	380,505.16
Guilford.....	0.94	26,348,654.30	3,228,306.12	29,576,960.42	(454,498.54)	(109,476.97)	(184,389.87)	28,828,595.04
Halifax.....	1.01	1,953,925.59	374,757.43	2,328,683.02	(33,855.31)	(8,667.16)	4,827.63	2,290,988.18
Harnett.....	0.99	2,670,725.35	764,593.35	3,435,318.70	(46,202.74)	(12,732.86)	(5,440.63)	3,370,942.47
Haywood.....	1.02	2,524,812.72	393,595.78	2,918,408.50	(43,631.94)	(10,895.52)	9,006.75	2,872,887.79
Henderson....	1.04	4,086,896.85	713,867.38	4,800,764.23	(71,126.22)	(17,884.18)	30,612.87	4,742,366.70

TABLE 58B. - Continued

County	Per capita adjustment factor	Article 42						
		Tax allocation:			Cost allocation * [\$ 105-501]	Cost of collection [\$]	Per capita adjustment [\$ 105-486(b)]	Distributable proceeds [\$]
		Point-of-sale Non-food [\$]	[Per capita] Food [\$]	Total tax allocation [\$]				
Hertford.....	1.01	814,606.48	162,935.30	977,541.78	(14,173.53)	(3,655.83)	2,099.04	961,811.46
Hoke.....	0.97	762,203.41	312,366.59	1,074,570.00	(13,118.40)	(3,998.31)	(8,469.85)	1,048,983.44
Hyde.....	0.98	264,193.24	36,688.90	300,882.14	(4,567.53)	(1,163.42)	(628.12)	294,523.07
Iredell.....	0.99	8,217,638.82	1,064,781.57	9,282,420.39	(142,002.37)	(34,475.87)	(7,577.49)	9,098,364.66
Jackson.....	1.05	1,648,919.95	257,455.16	1,906,375.11	(28,785.02)	(7,191.26)	13,615.28	1,884,014.11
Johnston.....	1.00	5,855,058.29	1,139,389.03	6,994,447.32	(100,676.09)	(26,024.66)	3,286.76	6,871,033.33
Jones.....	0.90	147,232.33	69,020.82	216,253.15	(2,529.89)	(803.23)	(6,703.31)	206,216.72
Lee.....	0.96	2,741,469.70	397,152.16	3,138,621.86	(47,537.66)	(11,658.57)	(14,740.90)	3,064,684.73
Lenoir.....	0.88	2,302,280.02	388,815.78	2,691,095.80	(39,988.15)	(10,008.12)	(45,537.48)	2,595,562.05
Lincoln.....	0.97	2,415,439.71	513,497.50	2,928,937.21	(42,022.28)	(10,915.36)	(13,924.37)	2,862,075.20
Macon.....	0.98	1,803,832.08	234,131.08	2,037,963.16	(31,233.07)	(7,664.26)	(4,007.73)	1,995,058.10
Madison.....	0.96	327,297.79	141,566.84	468,864.63	(5,649.97)	(1,738.39)	(5,254.71)	456,221.56
Martin.....	1.03	901,755.54	162,033.60	1,063,789.14	(15,649.22)	(3,961.57)	5,327.95	1,049,506.30
McDowell.....	1.09	1,307,926.32	303,783.57	1,611,709.89	(22,745.91)	(6,006.73)	28,216.13	1,611,173.38
Mecklenburg	0.89	56,421,376.04	6,064,102.56	62,485,478.60	(973,005.01)	(232,073.92)	(649,564.43)	60,630,835.24
Mitchell.....	0.95	641,747.15	108,540.66	750,287.81	(11,124.59)	(2,801.56)	(5,114.27)	731,247.39
Montgomery.	0.97	597,594.65	189,867.71	787,462.36	(10,465.38)	(2,934.05)	(5,148.65)	768,914.28
Moore.....	1.11	4,431,081.94	589,573.49	5,020,655.43	(77,524.81)	(18,771.81)	66,553.18	4,990,911.99
Nash.....	0.93	4,330,655.20	649,653.52	4,980,308.72	(74,519.53)	(18,488.67)	(43,602.47)	4,843,698.05
New Hanover	1.07	14,092,222.60	1,316,969.30	15,409,191.90	(243,769.57)	(57,292.51)	95,984.51	15,204,114.33
Northampton	1.00	309,883.79	142,840.00	452,723.79	(5,356.13)	(1,679.36)	411.61	446,099.91
Onslow.....	1.04	8,243,143.98	1,216,874.39	9,460,018.37	(143,036.72)	(35,111.78)	52,183.98	9,334,053.85
Orange.....	1.15	4,739,971.87	896,684.47	5,636,656.34	(82,177.01)	(20,773.52)	137,088.58	5,670,794.39
Pamlico.....	0.99	324,324.72	87,228.03	411,552.75	(5,526.23)	(1,521.98)	(620.97)	403,883.57
Pasquotank...	1.00	1,840,911.82	283,912.51	2,124,824.33	(31,779.40)	(7,894.66)	818.57	2,085,968.84
Pender.....	0.99	1,386,955.56	359,909.67	1,746,865.23	(24,084.46)	(6,565.27)	(2,561.16)	1,713,654.34
Perquimans...	1.06	208,547.31	88,149.23	296,696.54	(3,610.42)	(1,099.03)	5,542.96	297,530.05
Person.....	1.00	1,279,880.22	259,503.58	1,539,383.80	(22,175.68)	(5,714.20)	748.35	1,512,242.27
Pitt.....	1.07	7,499,227.37	1,075,103.06	8,574,330.43	(128,942.31)	(32,066.25)	78,357.38	8,491,679.25
Polk.....	1.00	396,990.51	131,253.09	528,243.60	(6,878.82)	(1,987.60)	378.49	519,755.67
Randolph.....	0.99	4,077,630.11	966,784.05	5,044,414.16	(70,794.70)	(18,791.03)	(6,880.65)	4,947,947.78
Richmond.....	1.09	1,531,285.06	318,183.99	1,849,469.05	(26,732.36)	(6,896.94)	29,553.58	1,845,393.33
Robeson.....	1.04	4,009,272.71	889,854.64	4,899,127.35	(69,306.32)	(18,168.97)	38,159.28	4,849,811.34
Rockingham.	1.01	2,890,436.06	623,929.12	3,514,365.18	(50,322.06)	(13,084.76)	8,037.62	3,458,995.98
Rowan.....	0.92	4,436,598.35	953,104.51	5,389,702.86	(76,756.72)	(20,041.35)	(73,500.36)	5,219,404.43
Rutherford...	0.98	2,365,153.56	433,321.91	2,798,475.47	(40,795.29)	(10,399.24)	(7,417.45)	2,739,863.49
Sampson.....	0.96	1,720,605.98	444,232.33	2,164,838.31	(29,744.00)	(8,053.99)	(16,488.96)	2,110,551.36
Scotland.....	0.98	1,207,358.22	250,881.68	1,458,239.90	(20,802.56)	(5,417.21)	(4,294.66)	1,427,725.47
Stanly.....	0.99	2,183,943.94	407,844.82	2,591,788.76	(37,740.87)	(9,632.30)	(2,902.79)	2,541,512.80
Stokes.....	1.01	769,812.66	317,722.72	1,087,535.38	(13,333.57)	(4,017.61)	4,093.00	1,074,277.20
Surry.....	1.05	3,385,226.04	501,513.62	3,886,739.66	(58,565.75)	(14,500.28)	26,521.35	3,840,194.98
Swain.....	1.02	435,889.01	94,148.53	530,037.54	(7,614.93)	(1,992.58)	2,154.18	522,584.21
Transylvania.	1.10	1,234,198.15	211,113.36	1,445,311.51	(21,377.86)	(5,441.47)	21,719.81	1,440,211.99
Tyrrell.....	0.99	74,883.08	28,891.29	103,774.37	(1,319.74)	(390.28)	(205.71)	101,858.64
Union.....	1.01	5,858,610.73	1,330,423.52	7,189,034.25	(102,091.06)	(26,741.27)	17,141.47	7,077,343.39

TABLE 58B. - Continued

County	Per capita adjustment factor	Article 42						
		Tax allocation:			Cost allocation * [§ 105-501] [\$]	Cost of collection [\$]	Per capita adjustment [§ 105-486(b)] [\$]	Distributable proceeds [\$]
		Point-of-sale	[Per capita]	Total tax allocation				
		Non-food [\$]	Food [\$]	[\$]				
Vance.....	1.04	1,715,885.14	296,162.42	2,012,047.56	(29,692.79)	(7,505.28)	12,700.09	1,987,549.58
Wake.....	0.96	52,084,749.82	6,045,183.16	58,129,932.98	(899,546.50)	(215,192.70)	(224,369.54)	56,790,824.24
Warren.....	0.97	324,687.39	135,372.82	460,060.21	(5,645.39)	(1,725.61)	(3,671.08)	449,018.13
Washington...	1.04	361,686.81	88,391.97	450,078.78	(6,247.07)	(1,670.35)	3,790.30	445,951.66
Watauga.....	1.06	3,076,539.00	308,168.07	3,384,707.07	(53,313.59)	(12,717.22)	19,378.22	3,338,054.48
Wayne.....	0.96	4,764,503.04	791,139.07	5,555,642.11	(82,369.77)	(20,570.91)	(29,364.96)	5,423,336.47
Wilkes.....	1.02	2,190,754.34	458,462.32	2,649,216.66	(38,118.09)	(9,855.66)	10,490.67	2,611,733.58
Wilson.....	0.98	3,586,661.05	542,766.34	4,129,427.39	(61,816.15)	(15,440.42)	(9,290.45)	4,042,880.37
Yadkin.....	1.00	812,939.39	258,162.83	1,071,102.22	(14,151.36)	(3,987.85)	744.04	1,053,707.05
Yancey .....	1.01	513,266.37	126,023.94	639,290.31	(8,860.80)	(2,385.96)	1,623.41	629,666.96
Totals.....	-	434,388,191.12	63,637,328.85	498,025,519.97	(7,512,097.43)	(1,851,121.11)	-	488,662,301.43

Distributable proceeds of Article 42 taxes are attributable to the county in which the taxes were collected (point-of-sale basis).

Article 42 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 42. Food tax allocation amounts distributed in Article 42 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.]

\*Article 42 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. (§ 105-501).

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 2010-11 due to the lag in the collection/distribution cycle.