

**TABLE 58B. ARTICLE 42. SECOND ONE-HALF CENT (1/2e) LOCAL GOVERNMENT SALES AND USE TAX
ALLOCATIONS AND DISTRIBUTABLE PROCEEDS BY COUNTY
FOR FISCAL YEAR 2013-2014**

| 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 | 9,267,147.68 | 1,154,172.44 | 10,421,320.12 | (120,970.32) | (35,025.69) | 26,497.24 | 10,291,821.35 |
| Alexander..... | 1.00 | 758,535.86 | 282,145.18 | 1,040,681.04 | (10,075.94) | (3,508.59) | 834.54 | 1,027,931.05 |
| Alleghany..... | 1.04 | 313,468.51 | 83,271.29 | 396,739.80 | (4,081.93) | (1,334.57) | 3,577.10 | 394,900.40 |
| Anson..... | 1.00 | 653,176.09 | 200,085.75 | 853,261.84 | (8,534.52) | (2,872.92) | 591.86 | 842,446.26 |
| Ashe..... | 0.97 | 997,991.67 | 206,331.03 | 1,204,322.70 | (12,934.51) | (4,045.39) | (5,579.70) | 1,181,763.10 |
| Avery..... | 1.12 | 972,777.98 | 134,335.12 | 1,107,113.10 | (12,649.01) | (3,711.12) | 16,517.51 | 1,107,270.48 |
| Beaufort..... | 1.06 | 2,005,336.18 | 362,079.12 | 2,367,415.30 | (26,287.26) | (7,957.52) | 22,795.67 | 2,355,966.19 |
| Bertie..... | 0.97 | 348,924.15 | 156,867.54 | 505,791.69 | (4,622.43) | (1,703.02) | (4,242.08) | 495,224.16 |
| Bladen..... | 1.04 | 983,693.36 | 265,220.41 | 1,248,913.77 | (12,819.76) | (4,196.19) | 11,393.22 | 1,243,291.04 |
| Brunswick.... | 1.17 | 6,501,251.62 | 847,192.87 | 7,348,444.49 | (82,973.44) | (24,597.33) | 146,528.71 | 7,387,402.43 |
| Buncombe.... | 1.06 | 18,147,437.26 | 1,848,782.50 | 19,996,219.76 | (238,364.49) | (67,121.01) | 116,395.40 | 19,807,129.66 |
| Burke..... | 1.02 | 2,693,451.40 | 680,398.22 | 3,373,849.62 | (34,864.62) | (11,317.19) | 15,620.42 | 3,343,288.23 |
| Cabarrus..... | 1.05 | 11,614,329.06 | 1,383,770.55 | 12,998,099.61 | (148,450.67) | (43,826.17) | 73,281.54 | 12,879,104.31 |
| Caldwell..... | 1.02 | 2,692,644.62 | 623,914.63 | 3,316,559.25 | (35,359.76) | (11,164.82) | 14,323.65 | 3,284,358.32 |
| Camden..... | 0.92 | 245,278.61 | 75,835.28 | 321,113.89 | (3,197.21) | (1,081.29) | (5,842.53) | 310,992.86 |
| Carteret..... | 1.14 | 4,644,657.35 | 513,695.83 | 5,158,353.18 | (58,868.47) | (17,259.61) | 73,436.82 | 5,155,661.92 |
| Caswell..... | 0.95 | 292,217.68 | 177,887.01 | 470,104.69 | (3,807.12) | (1,587.42) | (8,368.25) | 456,341.90 |
| Catawba..... | 0.99 | 8,906,062.36 | 1,171,860.92 | 10,077,923.28 | (116,239.75) | (33,875.91) | (8,252.45) | 9,919,555.17 |
| Chatham..... | 1.02 | 2,265,696.66 | 500,074.80 | 2,765,771.46 | (29,351.15) | (9,297.23) | 11,480.66 | 2,738,603.74 |
| Cherokee..... | 0.98 | 1,184,437.61 | 207,337.12 | 1,391,774.73 | (15,398.60) | (4,676.93) | (3,533.51) | 1,368,165.69 |
| Chowan..... | 1.09 | 499,226.43 | 111,905.82 | 611,132.25 | (6,463.26) | (2,054.12) | 10,402.48 | 613,017.35 |
| Clay..... | 0.96 | 322,197.03 | 80,619.81 | 402,816.84 | (4,174.12) | (1,351.90) | (2,986.38) | 394,304.44 |
| Cleveland..... | 1.01 | 3,607,454.18 | 738,536.81 | 4,345,990.99 | (47,358.27) | (14,616.91) | 9,569.81 | 4,293,585.62 |
| Columbus..... | 0.81 | 1,836,547.60 | 437,910.53 | 2,274,458.13 | (24,088.58) | (7,652.05) | (81,907.77) | 2,160,809.73 |
| Craven..... | 1.04 | 4,427,094.76 | 792,804.35 | 5,219,899.11 | (57,587.11) | (17,552.98) | 34,057.13 | 5,178,816.15 |
| Cumberland.. | 0.98 | 17,235,761.75 | 2,495,241.87 | 19,731,003.62 | (225,692.35) | (66,311.97) | (42,524.20) | 19,396,475.10 |
| Currituck.... | 0.94 | 2,080,432.93 | 181,686.89 | 2,262,119.82 | (24,294.16) | (7,479.96) | (10,363.83) | 2,219,981.87 |
| Dare..... | 1.49 | 6,375,565.28 | 261,960.34 | 6,637,525.62 | (76,821.62) | (21,995.16) | 129,135.35 | 6,667,844.19 |
| Davidson..... | 0.98 | 4,805,229.91 | 1,234,772.16 | 6,040,002.07 | (63,029.98) | (20,339.38) | (21,043.19) | 5,935,589.52 |
| Davie..... | 0.93 | 1,509,945.58 | 313,226.87 | 1,823,172.45 | (19,780.11) | (6,125.15) | (20,999.47) | 1,776,267.72 |
| Duplin..... | 1.02 | 1,632,402.18 | 452,727.98 | 2,085,130.16 | (21,453.32) | (7,006.66) | 10,393.62 | 2,067,063.80 |
| Durham..... | 1.14 | 20,651,240.27 | 2,108,882.83 | 22,760,123.10 | (267,174.98) | (76,624.65) | 301,481.64 | 22,717,805.11 |
| Edgecombe... Forsyth..... | 1.02 | 1,487,665.90 | 422,943.06 | 1,910,608.96 | (19,228.31) | (6,422.68) | 9,709.83 | 1,894,667.80 |
| Franklin..... | 0.96 | 19,736,284.23 | 2,694,298.75 | 22,430,582.98 | (253,727.48) | (75,574.01) | (99,802.58) | 22,001,478.91 |
| Gaston..... | 0.97 | 1,595,035.93 | 465,118.30 | 2,060,154.23 | (21,045.28) | (6,940.51) | (12,577.85) | 2,019,590.59 |
| Gates..... | 1.03 | 8,763,222.19 | 1,573,389.32 | 10,336,611.51 | (113,121.20) | (34,767.21) | 51,855.52 | 10,240,578.62 |
| Graham..... | 0.95 | 148,021.24 | 90,210.75 | 238,231.99 | (1,945.33) | (804.80) | (4,243.77) | 231,238.09 |
| Granville..... | 0.98 | 259,247.02 | 66,578.40 | 325,825.42 | (3,381.43) | (1,093.64) | (1,134.73) | 320,215.62 |
| Greene..... | 1.03 | 1,475,206.98 | 441,560.97 | 1,916,767.95 | (19,259.55) | (6,457.55) | 14,552.74 | 1,905,603.59 |
| Guilford..... | 0.95 | 261,147.75 | 161,819.23 | 422,966.98 | (3,474.16) | (1,427.82) | (7,612.40) | 410,452.60 |
| Halifax..... | 0.94 | 29,718,201.66 | 3,773,625.50 | 33,491,827.16 | (385,891.24) | (112,409.50) | (215,255.51) | 32,778,270.91 |
| Harnett..... | 1.01 | 1,961,066.98 | 409,934.09 | 2,371,001.07 | (26,056.27) | (7,986.20) | 5,311.82 | 2,342,270.42 |
| Haywood..... | 0.99 | 2,913,002.87 | 909,414.84 | 3,822,417.71 | (38,238.99) | (12,885.25) | (6,404.22) | 3,764,889.25 |
| Henderson.... | 1.02 | 2,814,166.83 | 447,828.63 | 3,261,995.46 | (36,527.19) | (10,940.87) | 10,281.11 | 3,224,808.51 |
| Henderson.... | 1.04 | 4,823,548.18 | 817,693.51 | 5,641,241.69 | (63,061.16) | (18,944.05) | 35,126.29 | 5,594,362.77 |

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 [\$] | [\$] | | | | |
| Hertford..... | 1.01 | 958,218.88 | 185,658.18 | 1,143,877.06 | (12,577.67) | (3,846.15) | 2,405.69 | 1,129,858.93 |
| Hoke..... | 0.97 | 834,413.29 | 375,660.25 | 1,210,073.54 | (10,964.02) | (4,069.85) | (10,158.70) | 1,184,880.97 |
| Hyde..... | 0.98 | 280,391.31 | 43,270.23 | 323,661.54 | (3,476.67) | (1,074.00) | (737.50) | 318,373.37 |
| Iredell..... | 0.99 | 9,691,240.39 | 1,229,321.03 | 10,920,561.42 | (126,812.69) | (36,701.30) | (8,657.07) | 10,748,390.36 |
| Jackson..... | 1.05 | 1,947,771.22 | 308,414.21 | 2,256,185.43 | (25,222.29) | (7,566.65) | 16,332.94 | 2,239,729.43 |
| Johnston..... | 1.00 | 7,046,330.77 | 1,317,058.09 | 8,363,388.86 | (92,237.92) | (28,146.10) | 3,895.74 | 8,246,900.58 |
| Jones..... | 0.90 | 155,102.74 | 79,733.12 | 234,835.86 | (2,032.21) | (790.32) | (7,737.52) | 224,275.81 |
| Lee..... | 0.96 | 2,891,192.85 | 444,790.98 | 3,335,983.83 | (37,783.01) | (11,216.75) | (16,476.02) | 3,270,508.05 |
| Lenoir..... | 0.88 | 2,452,621.19 | 449,050.92 | 2,901,672.11 | (31,944.69) | (9,753.12) | (52,557.94) | 2,807,416.36 |
| Lincoln..... | 0.97 | 2,912,605.64 | 599,392.95 | 3,511,998.59 | (37,893.52) | (11,819.24) | (16,208.90) | 3,446,076.93 |
| Macon..... | 0.98 | 2,027,822.06 | 256,774.92 | 2,284,596.98 | (26,077.12) | (7,652.10) | (4,376.07) | 2,246,491.69 |
| Madison..... | 0.96 | 416,866.68 | 159,292.60 | 576,159.28 | (5,403.06) | (1,935.62) | (5,900.60) | 562,920.00 |
| Martin..... | 1.03 | 933,984.45 | 182,083.82 | 1,116,068.27 | (12,217.52) | (3,750.38) | 6,001.01 | 1,106,101.38 |
| McDowell..... | 1.09 | 1,594,071.37 | 341,852.39 | 1,935,923.76 | (21,040.04) | (6,503.05) | 31,777.80 | 1,940,158.47 |
| Mecklenburg | 0.89 | 72,317,269.98 | 7,235,924.51 | 79,553,194.49 | (939,826.32) | (267,555.97) | (774,548.09) | 77,571,264.11 |
| Mitchell..... | 0.95 | 675,648.73 | 116,320.09 | 791,968.82 | (8,757.47) | (2,656.87) | (5,472.02) | 775,082.46 |
| Montgomery. | 0.97 | 687,992.27 | 210,040.71 | 898,032.98 | (9,077.97) | (3,021.64) | (5,680.01) | 880,253.36 |
| Moore..... | 1.11 | 4,995,395.54 | 680,980.04 | 5,676,375.58 | (65,895.86) | (19,072.89) | 76,922.01 | 5,668,328.84 |
| Nash..... | 0.93 | 4,421,283.13 | 722,881.31 | 5,144,164.44 | (57,452.49) | (17,286.87) | (48,463.61) | 5,020,961.47 |
| New Hanover | 1.07 | 16,748,946.59 | 1,579,609.57 | 18,328,556.16 | (217,907.89) | (61,525.32) | 115,244.99 | 18,164,367.94 |
| Northampton | 1.00 | 377,250.62 | 162,811.36 | 540,061.98 | (5,060.30) | (1,818.28) | 481.54 | 533,664.94 |
| Onslow..... | 1.04 | 9,158,073.15 | 1,427,568.08 | 10,585,641.23 | (118,657.55) | (35,571.52) | 61,325.44 | 10,492,737.60 |
| Orange..... | 1.15 | 5,717,765.63 | 1,040,600.71 | 6,758,366.34 | (72,562.80) | (22,796.52) | 159,168.10 | 6,822,175.12 |
| Pamlico..... | 0.99 | 356,952.78 | 99,680.40 | 456,633.18 | (4,595.74) | (1,537.31) | (702.02) | 449,798.11 |
| Pasquotank... | 1.00 | 1,982,813.59 | 303,528.78 | 2,286,342.37 | (25,763.38) | (7,673.72) | 897.79 | 2,253,803.06 |
| Pender..... | 0.99 | 1,679,313.64 | 408,394.91 | 2,087,708.55 | (21,443.30) | (7,012.74) | (2,876.02) | 2,056,376.49 |
| Perquimans.. | 1.06 | 261,685.88 | 103,123.06 | 364,808.94 | (3,392.90) | (1,229.07) | 6,492.37 | 366,679.34 |
| Person..... | 1.00 | 1,487,252.09 | 297,664.61 | 1,784,916.70 | (19,478.78) | (6,005.38) | 880.42 | 1,760,312.96 |
| Pitt..... | 1.07 | 8,019,313.63 | 1,299,290.62 | 9,318,604.25 | (104,474.42) | (31,327.62) | 94,793.47 | 9,277,595.68 |
| Polk..... | 1.00 | 478,432.85 | 154,148.27 | 632,581.12 | (6,286.21) | (2,126.64) | 455.95 | 624,624.22 |
| Randolph..... | 0.99 | 4,343,601.43 | 1,075,659.54 | 5,419,260.97 | (56,581.47) | (18,250.63) | (7,575.03) | 5,336,853.84 |
| Richmond..... | 1.09 | 1,553,929.11 | 350,202.36 | 1,904,131.47 | (20,304.26) | (6,396.43) | 32,554.00 | 1,909,984.78 |
| Robeson..... | 1.04 | 4,029,981.78 | 1,017,170.42 | 5,047,152.20 | (53,205.06) | (17,002.27) | 43,695.39 | 5,020,640.26 |
| Rockingham. | 1.01 | 3,016,173.89 | 702,361.22 | 3,718,535.11 | (39,298.87) | (12,510.45) | 9,100.96 | 3,675,826.75 |
| Rowan..... | 0.92 | 4,798,775.39 | 1,043,348.30 | 5,842,123.69 | (61,839.94) | (19,665.73) | (80,381.84) | 5,680,236.18 |
| Rutherford... | 0.98 | 2,431,530.41 | 513,843.56 | 2,945,373.97 | (31,578.40) | (9,893.76) | (8,757.10) | 2,895,144.71 |
| Sampson..... | 0.96 | 1,857,369.68 | 483,392.53 | 2,340,762.21 | (24,591.85) | (7,874.36) | (17,905.95) | 2,290,390.05 |
| Scotland..... | 0.98 | 1,231,335.41 | 274,126.02 | 1,505,461.43 | (16,111.75) | (5,060.68) | (4,671.77) | 1,479,617.23 |
| Stanly..... | 0.99 | 2,291,179.77 | 457,954.26 | 2,749,134.03 | (29,754.00) | (9,242.09) | (3,225.06) | 2,706,912.88 |
| Stokes..... | 1.01 | 881,500.63 | 355,540.59 | 1,237,041.22 | (11,662.68) | (4,170.11) | 4,606.95 | 1,225,815.38 |
| Surry..... | 1.05 | 3,649,418.91 | 556,331.46 | 4,205,750.37 | (48,089.17) | (14,143.92) | 29,462.06 | 4,172,979.34 |
| Swain..... | 1.02 | 500,320.48 | 108,445.97 | 608,766.45 | (6,358.72) | (2,037.94) | 2,489.62 | 602,859.41 |
| Transylvania | 1.10 | 1,361,925.82 | 250,560.25 | 1,612,486.07 | (17,510.86) | (5,404.80) | 25,797.06 | 1,615,367.47 |
| Tyrrell..... | 0.99 | 102,558.05 | 31,802.70 | 134,360.75 | (1,324.27) | (451.68) | (224.05) | 132,360.75 |
| Union..... | 1.01 | 8,098,315.23 | 1,566,035.13 | 9,664,350.36 | (105,646.09) | (32,489.87) | 20,292.47 | 9,546,506.87 |

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 | 1,987,193.01 | 343,682.53 | 2,330,875.54 | (26,036.61) | (7,839.52) | 14,763.79 | 2,311,763.20 |
| Wake..... | 0.96 | 64,544,997.46 | 7,107,679.15 | 71,652,676.61 | (842,940.36) | (240,677.11) | (263,283.04) | 70,305,776.10 |
| Warren..... | 0.97 | 356,270.65 | 156,729.11 | 512,999.76 | (4,601.77) | (1,725.29) | (4,238.36) | 502,434.34 |
| Washington.. | 1.04 | 371,332.67 | 97,678.21 | 469,010.88 | (4,856.20) | (1,578.06) | 4,195.96 | 466,772.58 |
| Watauga..... | 1.06 | 3,508,147.13 | 395,505.33 | 3,903,652.46 | (45,255.24) | (13,080.07) | 24,900.13 | 3,870,217.28 |
| Wayne..... | 0.96 | 5,153,904.81 | 937,491.28 | 6,091,396.09 | (68,037.59) | (20,491.39) | (34,726.74) | 5,968,140.37 |
| Wilkes..... | 1.02 | 2,478,630.80 | 525,361.77 | 3,003,992.57 | (32,359.34) | (10,096.56) | 12,061.11 | 2,973,597.78 |
| Wilson..... | 0.98 | 4,022,298.26 | 618,120.74 | 4,640,419.00 | (52,731.65) | (15,606.21) | (10,534.13) | 4,561,547.01 |
| Yadkin..... | 1.00 | 892,634.26 | 288,595.42 | 1,181,229.68 | (11,611.75) | (3,977.71) | 853.61 | 1,166,493.83 |
| Yancey | 1.01 | 513,258.88 | 135,021.03 | 648,279.91 | (6,718.84) | (2,180.92) | 1,749.53 | 641,129.68 |
| Totals..... | - | 503,912,038.23 | 73,567,508.82 | 577,479,547.05 | (6,548,048.96) | (1,940,815.45) | - | 568,990,682.64 |

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 2013-14 due to the lag in the collection/distribution cycle.