

**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 2014-2015**

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	10,594,504.28	1,208,785.63	11,803,289.91	(134,880.39)	(38,255.39)	27,905.03	11,658,059.16
Alexander.....	1.00	793,547.80	294,699.92	1,088,247.72	(10,159.12)	(3,529.09)	909.22	1,075,468.73
Alleghany.....	1.04	338,744.51	87,001.91	425,746.42	(4,294.32)	(1,385.17)	3,748.42	423,815.35
Anson.....	1.00	662,566.45	207,684.76	870,251.21	(8,501.86)	(2,823.58)	640.70	859,566.47
Ashe.....	0.97	1,084,934.72	215,894.39	1,300,829.11	(13,646.83)	(4,224.25)	(5,810.80)	1,277,147.23
Avery.....	1.12	1,094,736.25	140,635.86	1,235,372.11	(13,779.36)	(4,034.25)	17,310.16	1,234,868.66
Beaufort.....	1.06	2,292,582.91	376,532.64	2,669,115.55	(29,083.06)	(8,642.77)	23,753.53	2,655,143.25
Bertie.....	0.97	412,281.75	162,401.73	574,683.48	(5,236.42)	(1,866.20)	(4,371.07)	563,209.79
Bladen.....	1.04	998,234.40	277,180.04	1,275,414.44	(12,710.87)	(4,142.82)	11,942.31	1,270,503.06
Brunswick....	1.17	7,236,617.70	907,306.47	8,143,924.17	(90,479.14)	(26,593.53)	157,041.72	8,183,893.22
Buncombe....	1.06	20,816,129.01	1,955,054.09	22,771,183.10	(262,691.39)	(73,848.55)	123,335.44	22,557,978.60
Burke.....	1.02	2,996,124.28	705,629.66	3,701,753.94	(38,293.46)	(12,039.79)	16,289.45	3,667,710.14
Cabarrus.....	1.05	13,869,127.31	1,464,844.18	15,333,971.49	(176,499.95)	(49,718.94)	77,761.86	15,185,514.46
Caldwell.....	1.02	3,029,832.98	649,809.33	3,679,642.31	(38,984.92)	(11,903.84)	15,000.90	3,643,754.45
Camden.....	0.92	244,215.40	79,986.79	324,202.19	(3,117.30)	(1,052.13)	(6,152.17)	313,880.59
Carteret.....	1.14	5,075,435.12	543,818.91	5,619,254.03	(62,891.17)	(18,402.51)	77,812.53	5,615,772.88
Caswell.....	0.95	295,110.71	187,392.13	482,502.84	(3,762.84)	(1,569.41)	(8,791.46)	468,379.13
Catawba.....	0.99	9,521,242.59	1,223,740.16	10,744,982.75	(120,761.69)	(34,835.82)	(8,462.00)	10,580,923.24
Chatham.....	1.02	2,586,886.05	531,187.12	3,118,073.17	(32,641.83)	(10,129.34)	12,262.63	3,087,564.63
Cherokee.....	0.98	1,334,672.93	216,382.34	1,551,055.27	(16,907.74)	(5,037.38)	(3,660.14)	1,525,450.01
Chowan.....	1.09	506,060.68	116,689.30	622,749.98	(6,405.19)	(2,025.43)	10,861.99	625,181.35
Clay.....	0.96	360,580.06	84,914.55	445,494.61	(4,531.18)	(1,453.08)	(3,134.64)	436,375.71
Cleveland....	1.01	4,210,579.15	767,710.43	4,978,289.58	(53,332.07)	(16,159.07)	10,045.52	4,918,843.96
Columbus....	0.81	1,798,459.21	455,156.43	2,253,615.64	(22,880.10)	(7,318.85)	(85,075.61)	2,138,341.08
Craven.....	1.04	4,693,233.09	823,146.39	5,516,379.48	(60,053.39)	(17,875.37)	35,465.24	5,473,915.96
Cumberland..	0.98	18,282,978.89	2,617,102.15	20,900,081.04	(233,866.55)	(67,755.44)	(44,267.66)	20,554,191.39
Currituck....	0.94	2,168,096.68	192,533.64	2,360,630.32	(26,327.46)	(7,873.18)	(10,958.02)	2,315,471.66
Dare.....	1.49	6,754,961.35	277,171.44	7,032,132.79	(82,276.22)	(23,323.10)	136,669.13	7,063,202.60
Davidson.....	0.98	5,386,137.21	1,289,526.79	6,675,664.00	(68,621.04)	(21,633.69)	(21,812.16)	6,563,597.11
Davie.....	0.93	1,547,369.55	326,843.42	1,874,212.97	(19,605.38)	(6,091.19)	(21,870.73)	1,826,645.67
Duplin.....	1.02	1,688,599.03	473,295.06	2,161,894.09	(21,556.07)	(7,016.68)	10,926.04	2,144,247.38
Durham.....	1.14	24,521,412.30	2,245,902.98	26,767,315.28	(309,153.39)	(86,909.41)	321,356.16	26,692,608.64
Edgecombe... Forsyth.....	1.02 0.96	1,487,248.43 23,350,220.94	439,091.18 2,834,717.57	1,926,339.61 26,184,938.51	(18,750.65) (294,917.32)	(6,256.19) (85,068.44)	10,136.42 (104,642.70)	1,911,469.19 25,700,310.05
Franklin.....	0.97	1,731,663.20	492,338.35	2,224,001.55	(22,132.17)	(7,200.45)	(13,251.08)	2,181,417.85
Gaston.....	1.03	9,643,206.29	1,649,187.53	11,292,393.82	(123,081.47)	(36,587.01)	54,563.74	11,187,289.08
Gates.....	0.95	160,279.54	93,649.47	253,929.01	(2,045.23)	(824.72)	(4,393.61)	246,665.45
Graham.....	0.98	250,525.20	69,650.85	320,176.05	(3,195.36)	(1,041.42)	(1,178.13)	314,761.14
Granville....	1.03	1,617,563.29	456,191.38	2,073,754.67	(20,704.24)	(6,715.90)	15,093.13	2,061,427.66
Greene.....	0.95	277,317.45	166,415.23	443,732.68	(3,484.07)	(1,446.48)	(7,807.47)	430,994.66
Guilford.....	0.94	32,638,038.22	3,987,499.57	36,625,537.79	(414,810.69)	(118,730.47)	(226,946.93)	35,865,049.70
Halifax.....	1.01	2,281,746.52	423,699.33	2,705,445.85	(29,120.54)	(8,768.50)	5,544.02	2,673,100.83
Harnett.....	0.99	3,231,810.02	967,931.87	4,199,741.89	(41,445.06)	(13,589.37)	(6,692.74)	4,138,014.72
Haywood.....	1.02	3,193,468.84	469,395.64	3,662,864.48	(40,388.74)	(11,915.61)	10,836.08	3,621,396.21
Henderson....	1.04	5,411,838.95	859,373.09	6,271,212.04	(68,235.02)	(20,360.49)	37,026.34	6,219,642.87

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 [\$]	[\$]				
Hertford.....	1.01	935,578.38	193,898.65	1,129,477.03	(12,029.19)	(3,667.07)	2,537.15	1,116,317.92
Hoke.....	0.97	972,684.42	398,056.50	1,370,740.92	(12,448.30)	(4,448.25)	(10,713.55)	1,343,130.82
Hyde.....	0.98	294,821.47	45,603.66	340,425.13	(3,583.09)	(1,126.80)	(771.43)	334,943.81
Iredell.....	0.99	10,731,019.44	1,296,797.21	12,027,816.65	(136,445.09)	(38,976.34)	(8,966.94)	11,843,428.28
Jackson.....	1.05	2,246,456.34	321,514.38	2,567,970.72	(28,281.12)	(8,366.60)	17,067.57	2,548,390.57
Johnston.....	1.00	7,684,181.82	1,393,158.66	9,077,340.48	(97,729.91)	(29,447.75)	4,298.51	8,954,461.33
Jones.....	0.90	145,562.92	83,190.71	228,753.63	(1,863.18)	(745.39)	(8,062.48)	218,082.58
Lee.....	0.96	3,094,005.90	466,966.27	3,560,972.17	(39,406.56)	(11,524.23)	(17,238.00)	3,492,803.38
Lenoir.....	0.88	2,504,874.16	465,625.70	2,970,499.86	(31,697.57)	(9,627.61)	(54,438.71)	2,874,735.97
Lincoln.....	0.97	3,255,782.33	627,665.05	3,883,447.38	(41,365.58)	(12,588.83)	(16,893.52)	3,812,599.45
Macon.....	0.98	2,196,637.79	268,653.31	2,465,291.10	(27,508.82)	(8,038.00)	(4,544.26)	2,425,200.02
Madison.....	0.96	461,193.45	167,932.73	629,126.18	(5,787.63)	(2,050.35)	(6,199.23)	615,088.97
Martin.....	1.03	965,666.49	187,527.95	1,153,194.44	(12,306.07)	(3,742.92)	6,204.31	1,143,349.76
McDowell.....	1.09	1,644,186.43	356,229.71	2,000,416.14	(20,674.00)	(6,508.59)	33,159.62	2,006,393.17
Mecklenburg	0.89	83,375,986.62	7,772,562.36	91,148,548.98	(1,054,286.68)	(295,672.94)	(830,997.58)	88,967,591.78
Mitchell.....	0.95	690,105.08	121,314.76	811,419.84	(8,657.65)	(2,638.60)	(5,691.49)	794,432.10
Montgomery.	0.97	759,191.87	218,745.38	977,937.25	(9,604.79)	(3,174.36)	(5,887.56)	959,270.54
Moore.....	1.11	5,581,259.28	721,995.54	6,303,254.82	(70,136.89)	(20,470.12)	81,647.19	6,294,295.00
Nash.....	0.93	4,798,628.04	747,362.27	5,545,990.31	(60,595.02)	(17,975.83)	(50,009.79)	5,417,409.67
New Hanover	1.07	18,411,324.80	1,678,525.54	20,089,850.34	(233,430.33)	(65,243.37)	122,675.88	19,913,852.52
Northampton	1.00	391,010.78	167,648.44	558,659.22	(5,012.54)	(1,814.40)	517.18	552,349.46
Onslow.....	1.04	9,171,428.10	1,522,239.31	10,693,667.41	(115,936.97)	(34,680.44)	65,586.48	10,608,636.48
Orange.....	1.15	6,020,865.94	1,098,272.52	7,119,138.46	(78,168.81)	(22,958.51)	168,129.39	7,186,140.53
Pamlico.....	0.99	410,085.96	103,109.71	513,195.67	(5,190.68)	(1,665.65)	(713.07)	505,626.27
Pasquotank...	1.00	2,164,795.91	311,657.74	2,476,453.65	(27,496.40)	(8,021.48)	961.41	2,441,897.18
Pender.....	0.99	1,938,309.34	435,878.09	2,374,187.43	(24,316.27)	(7,736.05)	(3,013.89)	2,339,121.22
Perquimans...	1.06	286,538.89	108,341.19	394,880.08	(3,651.81)	(1,280.91)	6,834.69	396,782.05
Person.....	1.00	1,535,086.11	308,891.63	1,843,977.74	(19,514.50)	(5,977.02)	952.96	1,819,439.18
Pitt.....	1.07	9,155,369.67	1,367,543.16	10,522,912.83	(117,565.76)	(34,039.36)	99,947.29	10,471,255.00
Polk.....	1.00	580,311.12	162,004.59	742,315.71	(7,293.21)	(2,417.50)	499.85	733,104.85
Randolph.....	0.99	4,647,257.53	1,122,513.59	5,769,771.12	(59,305.98)	(18,698.37)	(7,762.03)	5,684,004.74
Richmond.....	1.09	1,799,054.32	363,021.34	2,162,075.66	(22,881.11)	(7,001.80)	33,791.80	2,165,984.55
Robeson.....	1.04	4,423,185.59	1,056,349.55	5,479,535.14	(56,419.24)	(17,774.74)	45,512.80	5,450,853.96
Rockingham.	1.01	3,271,642.88	727,413.51	3,999,056.39	(41,614.69)	(12,975.08)	9,518.17	3,953,984.79
Rowan.....	0.92	5,219,474.95	1,091,416.99	6,310,891.94	(66,455.11)	(20,476.48)	(83,946.14)	6,140,014.21
Rutherford...	0.98	2,503,332.37	534,253.80	3,037,586.17	(31,823.25)	(9,869.40)	(9,036.85)	2,986,856.67
Sampson.....	0.96	2,073,354.59	506,195.85	2,579,550.44	(26,492.62)	(8,355.61)	(18,686.16)	2,526,016.05
Scotland.....	0.98	1,329,181.28	285,459.61	1,614,640.89	(16,976.58)	(5,237.44)	(4,828.58)	1,587,598.29
Stanly.....	0.99	2,598,112.73	477,331.32	3,075,444.05	(32,973.47)	(9,966.74)	(3,300.75)	3,029,203.09
Stokes.....	1.01	946,945.58	368,377.49	1,315,323.07	(12,098.70)	(4,268.74)	4,820.16	1,303,775.79
Surry.....	1.05	3,891,691.43	578,099.60	4,469,791.03	(49,247.97)	(14,493.85)	30,688.42	4,436,737.63
Swain.....	1.02	560,482.35	114,634.09	675,116.44	(6,952.00)	(2,204.69)	2,646.35	668,606.10
Transylvania	1.10	1,504,492.45	261,557.91	1,766,050.36	(18,778.56)	(5,755.28)	26,962.65	1,768,479.17
Tyrrell.....	0.99	100,774.78	32,684.04	133,458.82	(1,267.27)	(433.95)	(226.05)	131,531.55
Union.....	1.01	8,855,720.34	1,661,065.09	10,516,785.43	(112,531.58)	(34,125.31)	21,735.88	10,391,864.42

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	2,000,632.95	355,437.32	2,356,070.27	(25,425.33)	(7,623.39)	15,313.95	2,338,335.50
Wake.....	0.96	70,622,890.51	7,570,722.94	78,193,613.45	(896,085.18)	(253,695.41)	(279,469.15)	76,764,363.71
Warren.....	0.97	392,951.32	161,441.66	554,392.98	(4,999.48)	(1,804.86)	(4,345.31)	543,243.33
Washington..	1.04	378,420.60	101,127.11	479,547.71	(4,815.72)	(1,558.75)	4,356.99	477,530.23
Watauga.....	1.06	3,796,533.48	414,580.37	4,211,113.85	(47,603.48)	(13,716.51)	26,153.87	4,175,947.73
Wayne.....	0.96	5,503,984.20	984,144.29	6,488,128.49	(70,216.85)	(20,991.21)	(36,329.44)	6,360,590.99
Wilkes.....	1.02	2,525,708.02	549,122.81	3,074,830.83	(32,062.37)	(9,974.08)	12,676.55	3,045,470.93
Wilson.....	0.98	4,295,096.12	641,787.81	4,936,883.93	(54,647.48)	(15,999.16)	(10,855.88)	4,855,381.41
Yadkin.....	1.00	979,683.58	300,367.07	1,280,050.65	(12,475.41)	(4,160.41)	926.68	1,264,341.51
Yancey	1.01	551,342.11	141,040.07	692,382.18	(6,969.15)	(2,250.67)	1,845.50	685,007.86
Totals.....	-	559,645,816.15	77,534,159.65	637,179,975.80	(7,093,345.26)	(2,068,011.50)	-	628,018,619.04

†Tax allocation (excluding food) is determined by the point-of-sale (origin) basis.

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 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 2014-15 due to the lag in the collection/distribution cycle.