

TABLE 59A. ARTICLE 44 THIRD ONE-HALF CENT (1/2¢) LOCAL GOVERNMENT SALES AND USE TAX ALLOCATIONS AND DISTRIBUTABLE SHARES BY COUNTY FOR FISCAL YEAR 2007-2008

| County | Tax allocation per capita [\$] | Tax allocation point -of -sale [\$] | Total allocation before adjustments [\$] | Cost of collection [\$] | Per capita adjustment factor | Per capita adjustment [G.S. 105-486(b)] [\$] | Distributable proceeds [\$] |
|-----------------|--------------------------------|-------------------------------------|--|-------------------------|------------------------------|--|-----------------------------|
| Alamance..... | 3,922,248.62 | 4,056,640.31 | 7,978,888.93 | 34,326.34 | 1.02 | 87,984.46 | 8,032,547.05 |
| Alexander..... | 1,018,223.21 | 354,086.22 | 1,372,309.43 | 5,889.00 | 1.00 | 2,564.10 | 1,368,984.53 |
| Alleghany..... | 308,963.44 | 191,991.55 | 500,954.99 | 2,161.07 | 1.04 | 13,083.41 | 511,877.33 |
| Anson..... | 713,461.41 | 277,843.41 | 991,304.82 | 4,258.77 | 1.00 | 1,796.35 | 988,842.40 |
| Ashe..... | 723,058.23 | 549,293.26 | 1,272,351.49 | 5,472.15 | 0.97 | (19,777.64) | 1,247,101.70 |
| Avery..... | 509,987.49 | 593,949.04 | 1,103,936.53 | 4,777.72 | 1.12 | 62,219.49 | 1,161,378.30 |
| Beaufort..... | 1,300,585.13 | 1,082,059.45 | 2,382,644.58 | 10,226.14 | 1.06 | 80,974.52 | 2,453,392.96 |
| Bertie..... | 544,258.62 | 171,790.98 | 716,049.60 | 3,082.93 | 0.97 | (14,887.17) | 698,079.50 |
| Bladen..... | 923,025.33 | 410,418.84 | 1,333,444.17 | 5,728.87 | 1.04 | 39,086.40 | 1,366,801.70 |
| Brunswick..... | 2,652,540.83 | 3,034,238.55 | 5,686,779.38 | 24,546.31 | 1.17 | 455,674.74 | 6,117,907.81 |
| Buncombe..... | 6,203,144.60 | 8,626,449.36 | 14,829,593.96 | 63,946.17 | 1.06 | 386,209.69 | 15,151,857.48 |
| Burke..... | 2,488,815.93 | 1,357,304.67 | 3,846,120.60 | 16,560.84 | 1.02 | 55,829.31 | 3,885,389.07 |
| Cabarrus..... | 4,396,406.83 | 5,697,018.63 | 10,093,425.46 | 43,379.87 | 1.05 | 229,948.38 | 10,279,993.97 |
| Caldwell..... | 2,224,722.77 | 1,446,267.55 | 3,670,990.32 | 15,773.45 | 1.02 | 49,905.36 | 3,705,122.23 |
| Camden..... | 259,991.27 | 148,851.37 | 408,842.64 | 1,755.24 | 0.92 | (20,055.07) | 387,032.33 |
| Carteret..... | 1,782,733.42 | 2,399,817.43 | 4,182,550.85 | 18,071.10 | 1.14 | 252,998.49 | 4,417,478.24 |
| Caswell..... | 661,174.54 | 116,666.50 | 777,841.04 | 3,345.50 | 0.95 | (31,251.74) | 743,243.80 |
| Catawba..... | 4,238,477.08 | 4,815,701.90 | 9,054,178.98 | 38,881.29 | 0.99 | (31,528.92) | 8,983,768.77 |
| Chatham..... | 1,616,330.43 | 1,083,107.78 | 2,699,438.21 | 11,608.82 | 1.02 | 36,258.26 | 2,724,087.65 |
| Cherokee..... | 751,384.75 | 730,543.69 | 1,481,928.44 | 6,370.59 | 0.98 | (13,070.79) | 1,462,487.06 |
| Chowan..... | 411,282.13 | 252,248.50 | 663,530.63 | 2,857.71 | 1.09 | 37,891.89 | 698,564.81 |
| Clay..... | 284,171.04 | 185,195.07 | 469,366.11 | 2,025.02 | 0.96 | (10,602.27) | 456,738.82 |
| Cleveland..... | 2,716,743.57 | 1,631,657.35 | 4,348,400.92 | 18,674.24 | 1.01 | 33,891.30 | 4,363,617.98 |
| Columbus..... | 1,534,471.05 | 870,354.14 | 2,404,825.19 | 10,315.33 | 0.81 | (286,431.44) | 2,108,078.42 |
| Craven..... | 2,675,948.05 | 2,270,924.79 | 4,946,872.84 | 21,217.87 | 1.04 | 113,317.02 | 5,038,971.99 |
| Cumberland..... | 8,604,648.69 | 8,278,976.47 | 16,883,625.16 | 72,395.36 | 0.98 | (149,685.29) | 16,661,544.51 |
| Currituck..... | 659,040.40 | 902,191.97 | 1,561,232.37 | 6,874.27 | 0.94 | (37,712.65) | 1,516,645.45 |
| Dare..... | 973,992.35 | 3,005,673.18 | 3,979,665.53 | 17,568.03 | 1.49 | 477,655.68 | 4,439,753.18 |
| Davidson..... | 4,359,671.43 | 2,423,976.68 | 6,783,648.11 | 29,149.53 | 0.98 | (75,840.13) | 6,678,658.45 |
| Davie..... | 1,116,315.87 | 621,443.60 | 1,737,759.47 | 7,457.92 | 0.93 | (74,994.70) | 1,655,306.85 |
| Duplin..... | 1,478,133.91 | 728,424.36 | 2,206,558.27 | 9,477.32 | 1.02 | 33,157.89 | 2,230,238.84 |
| Durham..... | 6,919,259.50 | 9,621,845.66 | 16,541,105.16 | 70,927.98 | 1.14 | 981,954.94 | 17,452,132.12 |
| Edgecombe..... | 1,479,312.70 | 767,126.77 | 2,246,439.47 | 9,681.25 | 1.02 | 33,183.78 | 2,269,942.00 |
| Forsyth..... | 9,304,809.23 | 11,404,950.74 | 20,709,759.97 | 88,878.84 | 0.96 | (347,159.25) | 20,273,721.88 |
| Franklin..... | 1,550,204.55 | 711,500.62 | 2,261,705.17 | 9,730.93 | 0.97 | (42,402.10) | 2,209,572.14 |
| Gaston..... | 5,529,914.46 | 4,272,600.85 | 9,802,515.31 | 42,063.10 | 1.03 | 179,109.89 | 9,939,562.10 |
| Gates..... | 324,805.40 | 62,659.08 | 387,464.48 | 1,667.04 | 0.95 | (15,352.40) | 370,445.04 |
| Graham..... | 227,735.86 | 135,351.84 | 363,087.70 | 1,570.31 | 0.98 | (3,961.68) | 357,555.71 |
| Granville..... | 1,510,646.81 | 637,183.27 | 2,147,830.08 | 9,230.27 | 1.03 | 48,928.54 | 2,187,528.35 |
| Greene..... | 583,324.69 | 128,895.30 | 712,219.99 | 3,064.99 | 0.95 | (27,571.68) | 681,583.32 |
| Guilford..... | 12,590,999.90 | 15,025,271.87 | 27,616,271.77 | 118,747.36 | 0.94 | (720,502.73) | 26,777,021.68 |
| Halifax..... | 1,563,150.95 | 1,028,639.53 | 2,591,790.48 | 11,134.35 | 1.01 | 19,500.04 | 2,600,156.17 |
| Harnett..... | 2,906,994.23 | 1,442,767.79 | 4,349,762.02 | 18,683.35 | 0.99 | (21,624.06) | 4,309,454.61 |
| Haywood..... | 1,590,968.44 | 1,563,804.56 | 3,154,773.00 | 13,592.54 | 1.02 | 35,688.64 | 3,176,869.10 |
| Henderson..... | 2,805,165.55 | 2,438,693.75 | 5,243,859.30 | 22,584.99 | 1.02 | 118,788.57 | 5,340,062.88 |

TABLE 59A. - Continued

| County | Tax allocation per capita [\$] | Tax allocation point -of -sale [\$] | Total allocation before adjustments [\$] | Cost of collection [\$] | Per capita adjustment factor | Per capita adjustment [G.S. 105-486(b)] [\$] | Distributable proceeds [\$] |
|-------------------|--------------------------------|-------------------------------------|--|-------------------------|------------------------------|--|-----------------------------|
| Hertford..... | 670,484.14 | 425,898.20 | 1,096,382.34 | 4,707.89 | 1.01 | 8,364.32 | 1,100,038.77 |
| Hoke..... | 1,181,202.11 | 283,844.38 | 1,465,046.49 | 6,300.76 | 0.97 | (32,308.71) | 1,426,437.02 |
| Hyde..... | 154,955.24 | 143,063.68 | 298,018.92 | 1,301.88 | 0.98 | (2,695.62) | 294,021.42 |
| Iredell..... | 4,064,176.81 | 5,040,400.42 | 9,104,577.23 | 39,074.57 | 0.99 | (30,230.83) | 9,035,271.83 |
| Jackson..... | 1,018,254.02 | 1,053,260.96 | 2,071,514.98 | 8,943.16 | 1.05 | 53,257.95 | 2,115,829.77 |
| Johnston..... | 4,243,215.93 | 3,353,890.88 | 7,597,106.81 | 32,624.75 | 1.00 | 10,686.90 | 7,575,168.96 |
| Jones..... | 289,553.42 | 64,434.94 | 353,988.36 | 1,520.72 | 0.90 | (28,101.63) | 324,366.01 |
| Lee..... | 1,548,551.61 | 1,553,228.04 | 3,101,779.65 | 13,320.73 | 0.96 | (57,775.71) | 3,030,683.21 |
| Lenoir..... | 1,633,813.33 | 1,235,281.48 | 2,869,094.81 | 12,310.71 | 0.88 | (191,100.25) | 2,665,683.85 |
| Lincoln..... | 1,997,679.17 | 1,418,274.19 | 3,415,953.36 | 14,665.43 | 0.97 | (54,641.63) | 3,346,646.30 |
| Macon..... | 927,453.21 | 1,130,155.20 | 2,057,608.41 | 8,898.65 | 0.98 | (16,133.66) | 2,032,576.10 |
| Madison..... | 573,970.93 | 215,080.93 | 789,051.86 | 3,399.69 | 0.96 | (21,414.74) | 764,237.43 |
| Martin..... | 685,547.55 | 493,651.29 | 1,179,198.84 | 5,065.00 | 1.03 | 22,204.12 | 1,196,337.96 |
| McDowell..... | 1,224,063.27 | 708,993.58 | 1,933,056.85 | 8,314.64 | 1.09 | 112,774.25 | 2,037,516.46 |
| Mecklenburg..... | 23,141,223.95 | 36,697,551.57 | 59,838,775.52 | 257,721.20 | 0.89 | (2,476,303.92) | 57,104,750.40 |
| Mitchell..... | 446,597.71 | 341,867.45 | 788,465.16 | 3,388.77 | 0.95 | (21,109.26) | 763,967.13 |
| Montgomery..... | 772,027.06 | 347,217.10 | 1,119,244.16 | 4,805.44 | 0.97 | (21,117.12) | 1,093,321.60 |
| Moore..... | 2,307,201.43 | 2,353,011.82 | 4,660,213.25 | 20,045.25 | 1.11 | 258,510.85 | 4,898,678.85 |
| Nash..... | 2,587,922.20 | 2,591,329.55 | 5,179,251.75 | 22,213.52 | 0.93 | (173,858.56) | 4,983,179.67 |
| New Hanover.... | 5,160,628.01 | 8,138,180.84 | 13,298,808.85 | 57,287.57 | 1.07 | 372,686.59 | 13,614,207.87 |
| Northampton..... | 604,546.85 | 166,718.13 | 771,264.98 | 3,315.07 | 1.00 | 1,522.25 | 769,472.16 |
| Onslow..... | 4,518,121.56 | 3,894,521.62 | 8,412,643.18 | 36,125.87 | 1.04 | 191,325.89 | 8,567,843.20 |
| Orange..... | 3,470,929.84 | 2,562,499.24 | 6,033,429.08 | 25,863.59 | 1.15 | 527,140.85 | 6,534,706.34 |
| Pamlico..... | 367,716.15 | 175,329.25 | 543,045.40 | 2,340.94 | 0.99 | (2,735.41) | 537,969.05 |
| Pasquotank..... | 1,119,241.14 | 1,010,241.85 | 2,129,482.99 | 9,095.46 | 1.00 | 2,818.75 | 2,123,206.28 |
| Pender..... | 1,362,596.34 | 731,851.92 | 2,094,448.26 | 9,052.10 | 0.99 | (10,135.34) | 2,075,260.82 |
| Perquimans..... | 348,637.73 | 153,720.45 | 502,358.18 | 2,165.45 | 1.06 | 21,706.29 | 521,899.02 |
| Person..... | 1,050,763.98 | 703,747.66 | 1,754,511.64 | 7,526.60 | 1.00 | 2,646.01 | 1,749,631.05 |
| Pitt..... | 4,102,952.21 | 4,261,084.10 | 8,364,036.31 | 35,977.36 | 1.07 | 296,304.22 | 8,624,363.17 |
| Polk..... | 535,597.20 | 268,165.19 | 803,762.39 | 3,462.70 | 1.00 | 1,348.66 | 801,648.35 |
| Randolph..... | 3,888,331.06 | 2,153,316.71 | 6,041,647.77 | 25,946.37 | 0.99 | (28,924.52) | 5,986,776.88 |
| Richmond..... | 1,311,340.50 | 788,511.75 | 2,099,852.25 | 9,002.97 | 1.09 | 120,814.94 | 2,211,664.22 |
| Robeson..... | 3,620,357.20 | 2,215,079.02 | 5,835,436.22 | 25,045.71 | 1.04 | 153,308.17 | 5,963,698.68 |
| Rockingham..... | 2,578,684.45 | 1,449,650.59 | 4,028,335.04 | 17,292.65 | 1.01 | 32,169.13 | 4,043,211.52 |
| Rowan..... | 3,774,963.03 | 2,427,177.93 | 6,202,140.96 | 26,675.22 | 0.92 | (291,192.01) | 5,884,273.73 |
| Rutherford..... | 1,774,438.00 | 1,153,140.10 | 2,927,578.10 | 12,565.74 | 0.98 | (30,868.06) | 2,884,144.30 |
| Sampson..... | 1,797,532.43 | 914,904.70 | 2,712,437.13 | 11,665.30 | 0.96 | (67,065.54) | 2,633,706.29 |
| Scotland..... | 1,038,430.89 | 688,561.91 | 1,726,992.80 | 7,408.74 | 0.98 | (18,064.40) | 1,701,519.66 |
| Stanly..... | 1,659,829.28 | 1,117,028.41 | 2,776,857.69 | 11,957.45 | 0.99 | (12,347.27) | 2,752,552.97 |
| Stokes..... | 1,300,891.36 | 418,828.32 | 1,719,719.68 | 7,390.10 | 1.01 | 16,228.69 | 1,728,558.27 |
| Surry..... | 2,049,747.97 | 1,722,573.06 | 3,772,321.03 | 16,193.95 | 1.05 | 107,207.86 | 3,863,334.94 |
| Swain..... | 390,492.38 | 234,653.41 | 625,145.79 | 2,699.18 | 1.02 | 8,759.70 | 631,206.31 |
| Transylvania..... | 851,311.36 | 772,341.20 | 1,623,652.56 | 7,013.70 | 1.10 | 86,908.83 | 1,703,547.69 |
| Tyrrell..... | 118,961.12 | 44,724.45 | 163,685.57 | 703.76 | 0.99 | (884.93) | 162,096.88 |
| Union..... | 4,804,716.39 | 3,632,692.92 | 8,437,409.31 | 36,338.16 | 1.01 | 59,943.78 | 8,461,014.93 |

TABLE 59A. - Continued

| County | Tax allocation per capita [\$] | Tax allocation point -of -sale [\$] | Total allocation before adjustments [\$] | Cost of collection [\$] | Per capita adjustment factor | Per capita adjustment [G.S. 105-486(b)] [\$] | Distributable proceeds [\$] |
|-----------------|--------------------------------|-------------------------------------|--|-------------------------|------------------------------|--|-----------------------------|
| Vance..... | 1,232,564.36 | 933,894.65 | 2,166,459.01 | 9,289.68 | 1.04 | 52,194.26 | 2,209,363.59 |
| Wake..... | 22,094,287.98 | 29,880,304.11 | 51,974,592.09 | 223,613.57 | 0.96 | (824,321.48) | 50,926,657.04 |
| Warren..... | 561,402.20 | 173,150.42 | 734,552.62 | 3,164.86 | 0.97 | (15,356.08) | 716,031.68 |
| Washington..... | 375,306.80 | 176,023.71 | 551,330.51 | 2,369.51 | 1.04 | 15,892.69 | 564,853.69 |
| Watauga..... | 1,217,791.83 | 1,866,422.10 | 3,084,213.93 | 13,304.26 | 1.06 | 75,819.88 | 3,146,729.55 |
| Wayne..... | 3,229,411.19 | 2,385,503.89 | 5,614,915.08 | 24,100.61 | 0.96 | (120,489.30) | 5,470,325.17 |
| Wilkes..... | 1,879,266.32 | 1,254,607.06 | 3,133,873.38 | 13,488.10 | 1.02 | 42,155.73 | 3,162,541.01 |
| Wilson..... | 2,173,742.54 | 2,104,876.62 | 4,278,619.16 | 18,387.15 | 0.98 | (37,814.00) | 4,222,418.01 |
| Yadkin..... | 1,060,701.97 | 469,015.16 | 1,529,717.13 | 6,589.28 | 1.00 | 2,671.07 | 1,525,798.92 |
| Yancey..... | 515,256.27 | 315,410.19 | 830,666.46 | 3,586.93 | 1.01 | 6,427.92 | 833,507.45 |
| Totals..... | 248,350,627.67 | 248,365,286.53 | 496,715,914.20 | 2,136,360.49 | - | - | 494,579,553.71 |

Tax allocations for Article 44 do not include taxes collected on food purchased for home consumption.

Article 44 proceeds are allocated to counties, incorporating both the point-of-sale and per capita methods:

- (1) one-half (1/2) of the Article 44 net tax collected in a county is allocated on a point-of-sale (origin) basis.
- (2) one-half (1/2) of the Article 44 net tax is allocated based on a county's share of state population; county allocated amounts are then reduced by administrative costs retained by the State and adjusted by an adjustment factor according to special provisions prescribed in G.S. 105-486(b).
Per capita adjustment amounts are developed using a combination of the per capita adjustment factors and a rounding process (the sum of the adjustment factors for all counties exceeds 100). [The adjustment factors are provided for reference.]

These amounts do not agree with the actual receipts of the local governments in fiscal year 2007-08 due to the lag in the collection/distribution cycle.