

**TABLE 61. PROPERTY TAX LEVIES AND TAX REVENUES OF LOCAL GOVERNMENTS BY TYPE OF TAX**  
 (Reflects amounts allocated to local governments; includes allocated amounts retained by the State due to budgetary shortfall)

Fiscal year	County property tax levies and tax revenues						Municipal property tax levies and tax revenues						District and township (general property tax only)	Total
	General property tax	License, local land transfer, occupancy, and meals taxes [excludes gross receipts taxes]	Excise tax on conveyances	Sales and use taxes	Scrap tire, white goods, solid waste, beverage, utility, telecommunications, and video programming taxes	Total county	General property tax	License, occupancy, and meals taxes [excludes gross receipts taxes]	Sales and use taxes	Utility, solid waste, beverage, telecommunications, and video programming taxes	Total municipal			
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
2001-02...	3,725,354,797	130,021,915	37,311,800	1,136,992,581	19,637,029 a	5,049,318,122	1,415,585,819	96,543,955	485,077,618	204,408,373 a	2,201,615,764	217,381,995	7,468,315,881	
2002-03...	3,911,185,715	138,687,645	41,595,069	1,210,049,442	19,980,190	5,321,498,061	1,500,740,927	100,781,369	507,785,688	222,207,611	2,331,515,595	229,320,412	7,882,334,068	
2003-04...	4,079,664,638	151,820,703	46,120,495	1,518,120,637 b	20,819,367	5,816,545,840	1,541,567,914	108,773,951	631,533,355 b	223,756,410	2,505,631,630	243,813,926	8,565,991,396	
2004-05...	4,326,784,544	162,625,935	63,984,129	1,612,307,051 b	22,239,587	6,187,941,246	1,663,374,160	115,620,111	664,024,290 b	231,410,684	2,674,429,245	261,001,236	9,123,371,727	
2005-06...	4,669,143,970	179,950,496	79,304,317	1,706,015,878 b	22,646,065	6,657,060,726	1,751,740,005	127,425,351	707,414,176 b	236,148,026	2,822,727,559	273,731,036	9,753,519,321	
2006-07...	4,991,684,716	193,017,164	76,401,505	1,852,504,194 b	28,381,533 c,d	7,141,989,112	1,920,777,846	141,535,918	765,547,392 b	265,296,659 d	3,093,157,815	276,566,962	10,511,713,890	
2007-08...	5,411,708,047	191,128,921	61,841,197	1,905,780,410 b	48,134,729 c,d	7,618,593,305	2,061,464,949	108,438,543	800,101,679 b	324,481,915 d	3,294,487,086	300,931,085	11,214,011,475	
2008-09...	5,791,999,554	201,320,707	35,166,874	1,713,350,653 b	51,237,219 c,d	7,793,075,007	2,234,107,547	120,798,744	762,699,649 b	350,139,280 d	3,467,745,220	320,456,031	11,581,276,257	
2009-10...	5,904,625,504	186,934,331	36,001,938	1,352,735,722 b	44,960,194 c,d	7,525,257,689	2,287,366,484	122,076,259	701,582,537 b	346,572,734 d	3,457,598,014	333,216,789	11,316,072,492	
2010-11...	5,958,440,571	186,167,521	32,352,596	1,281,905,041 b	55,938,570 c,d	7,514,804,299	2,322,581,375	124,367,462	717,764,854 b	358,817,033 d	3,523,530,724	333,317,863	11,371,652,886	
2011-12...	6,186,066,270	198,346,568	36,928,666	1,398,940,603 b	55,248,371 c,d	7,875,530,478	2,452,684,088	128,239,986	776,384,952 b	358,656,625 d	3,715,965,651	351,218,436	11,942,714,566	
2012-13...	6,215,830,244	206,731,421	44,800,083	1,465,080,033 b	54,257,266 c,d	7,986,699,047	2,451,439,343	125,251,073	796,832,544 b	363,871,518 d	3,737,394,479	360,983,135	12,085,076,660	
2013-14...	6,368,294,229	228,534,928	48,118,679	1,522,634,099 b	55,056,364 c,d	8,222,638,298	2,534,523,743	141,399,771	830,916,687 b	370,807,719 d	3,877,647,921	375,373,834	12,475,660,053	
2014-15...	6,587,822,101	245,598,884	58,695,965	1,664,025,002 b	57,758,096 c,d	8,613,900,048	2,620,826,153	148,678,192	916,710,968 b	441,102,461 d	4,127,317,773	397,191,695	13,138,409,516	
2015-16...	6,803,322,030	274,507,199	64,741,547	1,770,351,524 b	56,609,191 c,d	8,969,531,491	2,716,738,868	136,190,792	978,284,000 b	471,579,529 d	4,302,793,189	413,739,170	13,686,063,850	

Detail may not add to totals due to rounding. Refer to *Tables 63, 65, 75, and 77* for details of county levies and tax revenues and to *Tables 63, 66, and 76* for details of municipal levies and tax revenues. Information compiled from source data provided by the NCDOR Local Government Division.

The table summarizes tax revenue data for counties, municipalities, and special districts which are provided in the various tables of Part V of this publication; the property tax amounts are levies (not collections), while the remainder of the data are either actual collections or distributions. License taxes, local land transfer taxes, occupancy taxes and meals taxes are collections reported by local governments for the preceding fiscal year. For example, the county levied license, local land transfer, occupancy, and meals taxes shown alongside the fiscal year 2015-16 designation reflect levies collected by the county governments during the July 1, 2014 through June 30, 2015 period. County and municipal sales and use taxes amounts reflect the distributable proceeds of local option sales taxes disbursed to (received by) the local governments during the respective fiscal years (amounts exclude local government sales and use taxes levied for public transportation pursuant to Article 43 of § 105 [refer to Tables 60A, 65, and 66]). Excise tax on conveyances amounts are the counties' portions of the State imposed realty transfer tax collected by county register of deeds offices during the designated fiscal year, while the amounts shown for shared taxes (scrap tire, white goods, solid waste, utility, beverage, telecommunications, and video programming taxes) are the amounts disbursed to (received by) the local governments from the State during the designated fiscal year.

Tax revenue amounts in this table exclude State aid (State street-aid Powell Bill allocations and legislated reimbursements paid to local governments for lost revenue) [refer to *Tables 62, 64, 65, and 66* for details].

The 2001 General Assembly enacted Article 44 (Third One-Half Cent (1/2¢) Local Sales and Use Tax) authorizing counties to impose an additional 1/2% levy, setting July 1, 2003 as the earliest effective date of the levy. The 2002 General Assembly advanced the earliest effective date to December 1, 2002; counties imposed the additional 1/2% levy as follows: seventy-eight (78) effective December 1, 2002; eleven (11) effective January 1, 2003; and finally, eleven (11) effective July 1, 2003. The 2007 General Assembly enacted Article 46 (One-Quarter Cent (1/4¢) County Sales and Use Tax) authorizing counties to impose additional 1/4% local sales and use taxes. In accordance with legislative provisions, counties adopted resolutions to levy the additional 1/4% sales and use tax as follows: six (6) counties effective April 1, 2008; two (2) counties effective October 1, 2008; four (4) counties effective July 1, 2010; three (3) counties effective October 1, 2010; two (2) counties effective January 1, 2011; one (1) county effective October 1, 2011; one (1) county effective January 1, 2012; four (4) counties effective April 1, 2012; two (2) counties effective April 1, 2013; one (1) county effective April 1, 2014; one (1) county effective October 1, 2014; and two (2) counties effective April 1, 2015. Refer to *Table 60C* for Article 46 details.

aLocal governments did not receive the following amounts of the beer and wine excise tax due to budgetary shortfall: counties, \$10,141,027; municipalities, \$16,637,645. Municipalities received \$96,915,830 of \$178,065,964 of utility franchise tax proceeds as two quarters of distributions were retained by the State due to budgetary shortfall. Municipalities received \$9,704,764 in distribution proceeds from the telecommunications tax that became effective January 1, 2002; the distribution amount was based on tax collections for less than a full year due to the date of implementation.

bAmount shown excludes the county and municipal portions of hold harmless distributions made pursuant to § 105-521 and § 105-523. Refer to *Table 64* for details of the county and municipal portions of hold harmless distributions.

cLegislation became effective authorizing counties with either no incorporated areas or one incorporated municipality consisting of less than 100 acres within the county with land area primarily located in another county to receive a share of the distributable proceeds of utility franchise, piped natural gas excise, and telecommunications taxes.

dEffective January 1, 2007, cable television franchise taxes paid by cable service providers to local governments were repealed; concurrently, legislation authorized a payment from the State to local governments as replacement for the taxing authority. § 105-164.441 authorizes a quarterly distribution to counties and municipalities of portions of the State sales taxes imposed on telecommunications and video programming services. Due to the January 1, 2007 effective date of the legislation, local governments received a single quarterly distribution during fiscal year 2006-07. The initial distribution in June 2007 was based on tax collections for the quarter ended March 31, 2007.