

TABLE 65. COUNTY TAX LEVIES AND COUNTY SHARES OF STATE TAXES BY TYPE, FISCAL YEAR 2014-2015

Counties	Locally Levied Taxes: Property, License, Land Transfer, Meals, Occupancy, Sales and Use						Excise tax on conveyances††† [\$]	State aid:		County Shares of State Levied Taxes:										Total [\$]
	County-wide property tax [\$]	Taxes collected during fiscal year 2013-2014 according to tax type††:				County share: local government sales taxes [see notes a.b.c.] [\$]		Statutory hold harmless Medicaid § 105-523 [\$]	Solid waste disposal tax [\$]	Beer and wine excise taxes [\$]	Scrap tire disposal tax [\$]	White goods disposal tax [\$]	Electric franchise/ Piped natural gas excise‡ [\$]	Sales and Use tax: 7% combined general rate						
		License [\$]	Land Transfer [\$]	Meals [\$]	Occupancy [\$]									Electricity† § 105-164.44K [\$]	Piped natural gas† § 105-164.44L [\$]	Telecommunications† § 105-164.44F [\$]	Video programming § 105-164.44I [\$]			
Alamance	67,170,571	72,911	-	-	637,507	24,951,728	579,174	-	45,477	277,018	188,865	49,424	-	-	-	-	178,578	94,151,252		
Alexander	17,350,118	12,180	-	-	-	5,448,174	75,238	1,118,657	27,536	-	46,051	12,051	-	-	-	-	174,252	24,264,258		
Alleghany	8,495,932	3,680	-	-	52,865	1,635,530	43,460	333,187	7,246	44,228	13,595	3,558	-	-	-	-	64,724	10,698,003		
Anson	13,418,970	875	-	-	33,496	2,414,839	38,992	-	11,909	-	32,494	8,501	-	-	-	-	25,151	15,985,227		
Ashe	16,610,337	6,780	-	-	245,562	4,749,065	121,122	21,950	18,984	-	33,731	8,827	-	-	-	-	90,313	21,906,670		
Avery	18,756,463	7,320	-	-	-	4,263,214	146,183	410,857	11,782	-	21,972	5,750	-	-	-	-	56,062	23,679,603		
Beaufort	31,366,250	2,990	-	-	-	8,078,138	167,322	-	26,738	163,341	58,872	15,404	-	-	-	-	133,723	40,012,779		
Bertie	10,481,566	5,634	-	-	-	1,775,939	34,804	-	11,325	69,056	25,400	6,646	-	-	-	-	3,793	12,414,162		
Bladen	20,065,971	3,269	-	-	-	4,885,116	63,168	-	21,215	-	43,314	11,334	-	-	-	-	44,654	25,138,042		
Brunswick	111,633,299	64,275	-	-	1,307,052	19,416,906	1,343,367	2,407,747	46,868	287,908	141,494	37,040	-	-	-	-	429,720	137,115,676		
Buncombe	173,796,223	73,180	-	-	9,184,430	69,332,931	1,883,579	-	109,294	667,299	305,183	79,876	-	-	-	-	1,542,440	256,974,436		
Burke	43,542,703	15,595	-	-	373,411	11,126,800	228,450	349,560	45,691	-	110,338	28,870	-	-	-	-	278,692	56,100,109		
Cabarrus	137,460,753	582,459	-	-	4,356,402	42,278,181	1,245,592	1,339,773	38,690	-	228,670	59,850	-	-	-	-	537,308	188,127,678		
Caldwell	38,507,136	20,076	-	-	101,039	9,240,064	170,089	179,593	33,778	-	101,568	26,577	-	-	-	-	406,399	48,786,319		
Camden	7,161,443	7,909	407,233	-	43,923	1,434,919	58,508	756,395	7,882	48,309	12,492	3,269	71,224	466,277	2,355	112,213	74,496	10,668,846		
Carteret	47,040,717	16,153	-	-	5,189,070	14,368,596	582,047	824,251	30,612	187,317	84,883	22,217	-	-	-	-	463,506	68,809,370		
Caswell	10,530,872	6,755	-	-	-	2,550,508	36,248	414,173	16,845	103,295	29,258	7,657	-	-	-	-	15,634	13,711,244		
Catawba	87,800,745	44,541	-	-	-	30,618,171	554,043	-	65,621	401,014	191,254	50,046	-	-	-	-	636,539	120,361,974		
Chatham	58,092,159	20,171	-	-	87,326	9,903,575	602,825	2,579,722	41,192	252,610	82,916	21,702	-	-	-	-	214,256	71,898,454		
Cherokee	15,870,245	5,075	-	-	197,285	5,522,405	107,760	-	18,785	-	33,822	8,850	-	-	-	-	51,620	21,815,848		
Chowan	9,662,030	2,790	306,897	-	126,634	2,382,928	52,343	348,534	7,672	46,892	18,240	4,773	-	-	-	-	16,942	12,976,675		
Clay	7,548,815	4,860	-	-	17,401	1,903,921	58,800	375,692	8,159	49,969	13,265	3,471	-	-	-	-	23,230	10,006,863		
Cleveland	57,656,171	19,395	-	-	222,004	16,428,863	212,156	-	44,312	-	120,024	31,405	-	-	-	-	295,546	75,029,877		
Columbus	28,672,055	21,623	-	-	83,111	6,851,848	79,549	-	32,477	-	71,175	18,623	-	-	-	-	64,528	35,894,990		
Craven	46,274,365	55,947	-	-	1,371,904	14,091,608	359,962	1,737,213	34,551	211,049	128,718	33,679	-	-	-	-	315,406	64,614,402		
Cumberland	168,326,226	373,984	-	5,843,751	5,045,585	49,139,366	886,809	-	68,819	420,124	408,899	107,004	-	-	-	-	525,750	231,146,319		
Currituck	28,122,113	414,787	2,831,474	-	10,579,294	8,396,719	319,514	392,763	19,052	116,878	30,056	7,867	-	-	-	-	344,689	51,575,205		
Dare	55,269,806	27,861	4,644,664	2,194,940	21,643,798	17,382,781	660,064	117,690	13,428	82,234	43,272	11,325	-	-	-	-	122,330	102,214,193		
Davidson	72,681,947	59,957	-	-	-	20,185,774	416,750	1,454,500	80,731	-	201,533	52,736	-	-	-	-	889,708	96,023,636		
Davie	27,387,310	18,230	-	-	203,145	6,070,738	183,996	923,174	25,672	-	51,082	13,367	-	-	-	-	121,134	34,997,848		
Duplin	29,679,539	25,759	-	-	221,380	8,109,851	78,856	875,802	35,503	-	73,972	19,356	-	-	-	-	24,172	39,144,190		
Durham	251,164,964	1,583,998	-	-	8,828,004	60,654,764	2,615,388	-	31,433	192,611	350,488	91,739	-	-	-	-	485,645	325,999,033		
Edgecombe	28,017,051	18,657	-	-	26,923	5,070,491	79,694	-	17,528	106,843	68,660	17,965	-	-	-	-	52,431	33,476,243		
Forsyth	230,318,314	312,581	-	-	4,479,204	60,057,523	1,736,800	-	44,939	273,835	442,735	115,867	-	-	-	-	545,847	298,327,644		
Franklin	38,253,380	2,662	-	-	49,119	8,821,169	230,958	921,215	42,438	259,387	76,839	20,112	-	-	-	-	128,392	48,805,670		

a Includes \$15,325,537.13 paid to the School Capital Fund Commission for Buncombe County in accordance with Chapter 534 of the 1983 Session Laws.

b Excludes \$2.47 for Beach Nourishment in Dare County.

c Excludes the following amount for 1/2% Local Government Public Transportation Sales Tax: Durham County, \$24,970,577.43.

† HB 787 (SL 2005-433, s.10(a)) authorized counties meeting certain requirements to receive a share of the distributable proceeds of utility franchise tax, piped natural gas excise tax, and sales and use tax levied on telecommunications services. An eligible county must contain 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.

During 2014-15, Camden County received a share of the distributable proceeds as a result of the legislation.

SL 2013-316, s. 4.1(a) and (d) repeal the franchise tax on electric utilities and the piped natural gas excise tax effective July 1, 2014; gross receipts billed on or after this date are subject to the 7% combined general rate of sales and use tax under § 105-164.4(a)(9). Camden County's share of \$71,224 represents its distributable portion of proceeds from April-June 2014 collections of the utility franchise tax and piped natural gas excise tax prior to repeal.

Camden County's distributable shares of electricity, \$466,277, and piped natural gas, \$2,355, represent its distributable portions of proceeds generated from electricity and piped natural gas transactions subject to the 7% combined general rate of sales and use tax for which taxes were collected by the NCDOR during the July 2014 through March 2015 period.

TABLE 65. -Continued

Counties	Locally Levied Taxes:						Excise tax on conveyances††† [\$]	County Shares of State Levied Taxes:								Total [\$]		
	Property, License, Land Transfer, Meals, Occupancy, Sales and Use							State aid: Statutory hold harmless Medicaid § 105-523 [\$]	Solid waste disposal tax [\$]	Beer and wine excise taxes [\$]	Scrap tire disposal tax [\$]	White goods disposal tax [\$]	Electric franchise/ Piped natural gas excise† [\$]	Sales and Use tax: 7% combined general rate				
	County-wide property tax [\$]	Taxes collected during fiscal year 2013-2014 according to tax type††:				County share: local government sales taxes [see notes a.b.c.] [\$]								Electricity† § 105-164.44K [\$]	Piped natural gas† § 105-164.44L [\$]		Telecommunications† § 105-164.44F [\$]	Video programming § 105-164.44I [\$]
		License [\$]	Land Transfer [\$]	Meals [\$]	Occupancy [\$]													
Gaston	133,225,271	655,990	-	-	1,166,135	31,009,535	740,815	-	60,989	-	257,664	67,428	-	-	-	-	451,223	167,635,050
Gates	6,169,794	1,226	-	-	-	1,395,115	22,574	647,703	9,033	55,167	14,645	3,832	-	-	-	-	1,457	8,320,546
Graham	5,798,198	3,750	-	-	170,381	1,381,667	29,604	351,487	6,373	-	10,880	2,847	-	-	-	-	4,354	7,759,540
Granville	36,813,259	6,370	-	-	159,513	5,930,233	198,353	1,491,198	28,479	173,920	71,311	18,660	-	-	-	-	73,499	44,964,796
Greene	8,411,279	6,080	-	-	-	2,409,691	23,713	618,429	14,761	89,927	26,046	6,814	-	-	-	-	73,278	11,680,017
Guilford	357,927,332	142,215	-	-	4,979,148	75,289,070	2,482,731	-	69,848	428,209	622,558	162,938	-	-	-	-	814,141	442,918,190
Halifax	24,836,709	21,852	-	-	710,527	7,923,398	81,890	-	24,065	146,773	66,282	17,341	-	-	-	-	99,262	33,928,099
Harnett	58,199,447	-	-	-	430,146	17,590,953	416,746	2,146,886	76,915	-	151,031	39,533	-	-	-	-	202,160	79,253,818
Haywood	39,452,442	28,620	-	-	1,003,097	12,431,266	305,981	-	33,620	-	73,322	19,188	-	-	-	-	341,759	53,689,295
Henderson	64,201,828	14,642	-	-	1,417,955	20,345,776	617,931	1,378,936	59,172	362,482	134,215	35,125	-	-	-	-	518,459	89,086,520
Hertford	12,998,172	20,392	-	-	46,927	4,018,015	32,664	-	11,890	72,671	30,305	7,930	-	-	-	-	39,751	17,278,718
Hoke	23,931,977	1,778,054	-	-	-	5,664,379	155,919	950,978	35,591	218,366	62,137	16,263	-	-	-	-	20,968	32,834,632
Hyde	7,308,622	-	-	-	442,326	1,346,684	47,790	368,315	4,513	27,691	7,119	1,863	-	-	-	-	3,457	9,558,380
Iredell	102,487,967	101,260	-	-	-	30,561,593	1,240,027	1,069,392	78,935	481,316	202,495	52,996	-	-	-	-	502,977	136,778,959
Jackson	32,293,391	27,461	-	-	744,133	9,581,256	346,494	1,418,668	29,003	177,278	50,262	13,152	-	-	-	-	66,814	44,747,910
Johnston	112,443,518	69,285	-	-	625,749	29,833,179	927,351	1,244,860	98,072	601,332	217,495	56,924	-	-	-	-	360,736	146,478,501
Jones	6,157,877	3,565	-	-	-	1,062,160	24,833	397,270	6,923	42,266	13,008	3,404	-	-	-	-	5,887	7,717,193
Lee	36,425,235	17,112	-	-	203,071	11,353,512	139,419	-	22,798	68,827	72,955	19,092	-	-	-	-	214,990	48,537,008
Lenoir	34,076,813	20,460	-	-	225,693	8,500,812	69,708	-	26,670	162,736	72,824	19,054	-	-	-	-	163,699	43,338,468
Lincoln	51,028,174	-	-	-	-	13,763,010	437,679	734,449	53,928	330,007	98,075	25,665	-	-	-	-	229,091	66,700,077
Macon	26,369,296	108,719	-	-	592,366	8,078,851	273,827	-	22,816	-	41,966	10,983	-	-	-	-	87,628	35,586,452
Madison	10,876,871	9,120	-	-	185,459	2,371,437	80,793	206,359	13,833	-	26,218	6,862	-	-	-	-	17,480	13,794,432
Martin	13,711,396	5,610	-	-	272,022	4,253,384	48,782	-	11,888	72,418	29,349	7,678	-	-	-	-	38,937	18,451,465
McDowell	19,133,171	613	-	-	357,610	7,736,306	112,223	-	28,182	-	55,680	14,570	-	-	-	-	180,107	27,618,460
Mecklenburg	951,654,337	360,010	-	26,303,672	43,674,250	204,506,086	c 10,995,509	-	37,495	228,911	1,211,776	317,234	-	-	-	-	605,635	1,239,894,915
Mitchell	9,197,605	5,460	-	-	52,232	2,968,036	38,856	76,644	9,935	-	18,959	4,961	-	-	-	-	57,061	12,429,750
Montgomery	16,838,749	10,435	-	-	27,951	3,546,922	90,018	438,310	15,547	95,163	34,194	8,947	-	-	-	-	20,431	21,126,668
Moore	57,382,445	46,655	-	-	1,629,703	14,788,270	607,209	1,738,119	35,383	216,224	112,685	29,494	-	-	-	-	16,624	76,602,811
Nash	47,777,938	257,889	-	-	1,255,424	12,236,134	214,711	-	32,029	195,163	116,907	30,587	-	-	-	-	204,413	62,321,195
New Hanover	164,788,636	671,957	-	-	4,348,584	59,542,894	2,277,866	-	71,080	436,574	261,932	68,560	-	-	-	-	1,248,787	233,716,869
Northampton	18,948,670	4,225	-	-	43,721	1,794,282	48,212	-	11,773	71,693	26,231	6,863	-	-	-	-	7,042	20,962,711
Onslow	88,791,714	90,101	-	-	1,742,900	34,063,356	728,791	5,474,146	84,417	518,230	237,529	62,173	-	-	-	-	1,008,398	132,801,756
Orange	144,190,742	541,803	-	-	1,257,874	18,569,635	c 945,468	6,733,314	42,355	259,654	171,511	44,887	-	-	-	-	315,340	173,072,582
Pamlico	10,046,486	985	-	-	-	2,112,034	58,984	487,591	6,035	36,815	16,129	4,220	-	-	-	-	11,390	12,780,668
Pasquotank	22,501,245	8,600	913,026	-	509,460	6,996,762	100,629	314,026	16,781	102,298	48,784	12,762	-	-	-	-	213,078	31,737,451

c Excludes the following amounts for 1/2% Local Government Public Transportation Sales Tax: Mecklenburg County, \$43,457,603.90; Orange County, \$6,260,307.58.

TABLE 65. -Continued

Counties	Locally Levied Taxes:						Excise tax on conveyances†††	County Shares of State Levied Taxes:										Total
	Property, License, Land Transfer, Meals, Occupancy, Sales and Use							Statutory hold harmless Medicaid § 105-523	Solid waste disposal tax	Beer and wine excise taxes	Scrap tire disposal tax	White goods disposal tax	Electric franchise/ Piped natural gas excise†	Sales and Use tax: 7% combined general rate				
	County-wide property tax	Taxes collected during fiscal year 2013-2014 according to tax type††:				County share: local government sales taxes [see notes a.b.c]								Electricity†	Piped natural gas†	Telecommunications†	Video programming	
		License	Land Transfer	Meals	Occupancy													
[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	
Pender	33,000,052	15,120	-	-	9,438	8,655,032	414,036	602,011	37,689	231,710	67,989	17,797	-	-	-	-	288,291	43,339,167
Perquimans	7,828,394	10,950	210,972	-	4,575	1,506,611	35,744	628,578	8,564	52,224	16,924	4,429	-	-	-	-	20,892	10,328,858
Person	30,545,118	22,976	-	-	209,947	6,735,776	91,711	-	24,205	147,874	48,297	12,637	-	-	-	-	67,279	37,905,822
Pitt	79,889,223	8,785	-	-	1,689,561	24,694,530	574,402	1,324,509	48,338	295,749	213,600	55,900	-	-	-	-	448,388	109,242,985
Polk	14,336,307	2,850	-	-	76,154	2,717,425	113,393	609,379	13,411	-	25,302	6,622	-	-	-	-	25,001	17,925,842
Randolph	67,806,292	116,708	-	-	780,476	18,285,561	366,215	1,071,492	68,917	-	175,429	45,906	-	-	-	-	379,000	89,095,995
Richmond	25,106,337	5,057	-	-	315,001	5,827,815	51,686	-	21,489	86,594	56,774	14,855	-	-	-	-	224,839	31,710,446
Robeson	47,175,654	48,183	-	-	-	19,673,176	127,537	-	75,281	-	165,181	43,220	-	-	-	-	218,450	67,526,682
Rockingham	48,753,988	51,389	-	-	184,719	10,914,705	175,613	-	42,314	258,031	113,763	29,765	-	-	-	-	255,086	60,779,374
Rowan	76,554,789	84,899	-	-	341,732	18,587,062	319,921	-	59,768	365,458	170,536	44,627	-	-	-	-	418,227	96,947,019
Rutherford	37,601,315	10,675	-	-	602,627	9,950,091	171,254	-	38,112	-	83,522	21,854	-	-	-	-	42,007	48,521,457
Sampson	36,145,879	23,760	-	-	62,567	9,875,129	103,678	-	40,596	-	79,094	20,698	-	-	-	-	53,062	46,404,463
Scotland	21,822,159	11,039	-	-	338,234	5,744,707	48,542	-	14,434	88,028	44,632	11,678	-	-	-	-	61,315	28,184,768
Stanly	29,462,997	45,486	-	-	230,931	7,595,320	144,374	30,703	24,585	-	74,606	19,522	-	-	-	-	155,854	37,784,379
Stokes	23,495,144	5,050	-	-	-	5,736,446	89,971	1,246,807	30,389	184,791	57,604	15,072	-	-	-	-	118,085	30,979,360
Surry	31,483,335	35,625	-	-	81,574	16,274,033	147,935	-	43,742	266,017	90,394	23,652	-	-	-	-	234,363	48,680,669
Swain	5,769,166	8,100	-	-	569,571	2,555,324	40,752	673,406	10,198	-	17,896	4,684	-	-	-	-	36,523	9,685,621
Transylvania	27,410,560	12,181	-	-	-	6,249,365	249,848	825,181	19,401	47,908	40,876	10,696	-	-	-	-	114,895	34,980,911
Tyrrell	3,418,915	880	-	-	4,193	589,139	9,606	371,736	2,584	15,772	5,113	1,338	-	-	-	-	599	4,419,875
Union	186,667,957	52,388	-	-	-	32,173,669	1,754,899	5,534,320	53,549	-	259,236	67,853	-	-	-	-	518,771	227,082,641
Vance	22,526,603	20,006	-	-	345,508	7,524,998	68,692	-	22,871	139,380	55,601	14,547	-	-	-	-	137,087	30,855,294
Wake	737,309,147	457,461	-	22,026,888	19,213,443	141,108,205	11,364,410	14,045,365	156,801	964,448	1,181,238	309,195	-	-	-	-	1,757,748	949,894,349
Warren	17,068,458	4,970	-	-	-	2,336,910	68,096	-	14,388	87,704	25,262	6,609	-	-	-	-	13,546	19,625,942
Washington	6,999,661	53,642	-	-	119,305	1,872,783	32,525	113,092	6,399	39,052	15,814	4,138	-	-	-	-	15,256	9,271,666
Watauga	27,557,854	13,510	-	-	1,001,735	10,733,455	382,475	1,638,731	25,538	-	64,774	16,951	-	-	-	-	345,036	41,780,058
Wayne	52,854,280	37,722	-	-	-	18,281,443	270,459	-	63,689	132,655	153,735	40,232	-	-	-	-	534,733	72,368,947
Wilkes	37,252,921	10,719	-	-	-	12,847,007	144,579	-	47,839	291,243	85,810	22,455	-	-	-	-	254,014	50,956,588
Wilson	49,572,481	24,242	-	-	498,821	12,343,145	183,507	-	20,993	128,153	100,370	26,261	-	-	-	-	75,589	62,973,562
Yadkin	18,982,991	16,440	-	-	33,086	5,307,720	63,840	760,322	24,256	89,703	46,952	12,286	-	-	-	-	87,100	25,424,695
Yancey	12,840,959	-	-	-	54,695	2,829,587	69,275	364,664	12,629	-	22,037	5,767	-	-	-	-	76,181	16,275,794
All counties	6,587,822,101	10,166,242	9,314,266	56,369,252	169,749,125	1,664,025,002	58,695,965	76,009,821	3,408,276	13,845,823	12,107,978	3,168,812	71,224	466,277	2,355	112,213	24,575,138	8,689,909,869

Note: County-wide property tax levies are computations derived by applying the county-wide tax rate to the total assessed valuation of all property locally taxable and do not include supplementary school district levies.

County-wide property tax levies generally reflect the assessed valuation of taxable real property, taxable personal property other than registered motor vehicles, and public service company property as of January 1, 2014, and the assessed valuation for classified registered motor vehicles for which tax notices were issued in accordance with § 105-330.5(a) during calendar year 2014, net of releases made by that date.

Detail may not add to totals due to rounding.

†† License, land transfer, meals, and occupancy taxes collections information are compiled from source data reported for county jurisdictions on Form TR-1-14 as processed by the NCDOR Local Government Division, except that license tax collections shown for Bladen, Swain, and Transylvania Counties are amounts reported on the AFIR (as of June 30, 2014) to the NCDST.

††† Computations of county retained shares generated from July 2014 through June 2015 transactions are based on information reported on Form R-1, Conveyance Tax Return in combination with remittances of the State's allocation of the excise tax on conveyances. The finance officer of each county must credit one-half of the proceeds to the county's general fund and remit the remaining one-half of the proceeds, less taxes refunded and the county's allowance for administrative costs, to the NCDOR [a county may retain two percent (2%) of the amount of tax proceeds allocated to the State as compensation for the county's cost of collection and administration]. Refer to Table 77 for information pertaining to net proceeds of the excise tax on conveyances attributed by county by fiscal year; refer to Table 51 for information pertaining to State allocations of the excise tax on conveyances by fiscal year.