

TABLE 69. LOCAL GOVERNMENT TAX RATES FISCAL YEAR 2003-2004

| Counties/ Municipalities | Year of latest reval- uation | Ad Valorem tax rates | | Local occupancy tax rates | | Local prepared food tax rates | | Local land transfer tax** | Counties/ Municipalities | Year of latest reval- uation | Ad Valorem tax rates | | Local occupancy tax rates | | Local prepared food tax rates | | Local land transfer tax** |
|-----------------------------|--|----------------------------|-------------------|------------------------------------|------------------|--|------------------|------------------------------------|-----------------------------|--|----------------------------|-------------------|------------------------------------|------------------|--|------------------|------------------------------------|
| | | County [\$] | Municipal [\$] | County [%] | Municipal [%] | County [%] | Municipal [%] | | | | County [\$] | Municipal [\$] | County [%] | Municipal [%] | County [%] | Municipal [%] | |
| Alamance | 2001 | .52 | | 3% | | | | | Bertie | 1996 | .89 | | | | | | |
| * Alamance | | | .24 | | | | | | Askewville | | | .15 | | | | | |
| * Burlington | | | .50 | | | | | | Aulander | | | .81 | | | | | |
| Elon | | | .37 | | | | | | Colerain | | | .47 | | | | | |
| * Gibsonville | | | .515 | | | | | | Kelford | | | .36 | | | | | |
| Graham | | | .48 | | | | | | Lewiston-Woodville | | | .35 | | | | | |
| Greenlevel | | | .25 | | | | | | Powellsville | | | .30 | | | | | |
| Haw River | | | .45 | | | | | | Roxobel | | | .36 | | | | | |
| * Mebane | | | .47 | | | | | | Windsor | | | .20 | | | | | |
| Ossipee | | | .05 | | | | | | | | | | | | | | |
| Sweepsonville | | | | | | | | | Bladen | 1999 | .8425 | | | | | | |
| Alexander | 2002 | .465 | | | | | | | Bladenboro | | | .59 | | | | | |
| Taylorsville | | | .37 | | | | | | Clarkton | | | .57 | | | | | |
| Alleghany | 1999 | .55 | | 3% | | | | | Dublin | | | .49 | | | | | |
| Sparta | | | .20 | | | | | | East Arcadia | | | .48 | | | | | |
| Anson | 2002 | .776 | | 3% | | | | | Elizabethtown | | | .685 | | | | | |
| Ansonville | | | .25 | | | | | | Tar Heel | | | .30 | | | | | |
| Lilesville | | | .48 | | | | | | White Lake | | | .47 | | | | | |
| McFarlan | | | .24 | | | | | | Brunswick | 1999 | .5925 | | 1% | | | | |
| Morven | | | .42 | | | | | | Bald Head Island | | | .465 | | 6% | | | |
| Peachland | | | .30 | | | | | | Belville | | | .15 | | | | | |
| Polkton | | | .25 | | | | | | Boiling Spring Lakes | | | .25 | | | | | |
| Wadesboro | | | .53 | | | | | | Bolivia | | | .06 | | | | | |
| Ashe | 1998 | .58 | | | | | | | Calabash | | | .10 | | | | | |
| Jefferson | | | .35 | | | | | | Carolina Shores | | | .08 | | | | | |
| Lansing | | | .46 | | | | | | Caswell Beach | | | .21 | | 5% | | | |
| West Jefferson | | | .52 | | | | | | Holden Beach | | | .18 | | 5% | | | |
| Avery | 2002 | .53 | | | | | | | Leland | | | .18 | | | | | |
| Banner Elk | | | .51 | | 6% | | | | Navassa | | | .25 | | | | | |
| * Beech Mountain | | | .625 | | 6% | | | | Northwest | | | .20 | | | | | |
| Crossnore | | | .24 | | | | | | Oak Island | | | .365 | | 5% | | | |
| Elk Park | | | .32 | | | | | | Ocean Isle Beach | | | .16 | | 3% | | | |
| Grandfather Village | | | ... | | | | | | Sandy Creek | | | .35 | | | | | |
| Newland | | | .33 | | | | | | Shallotte | | | .29 | | 3% | | | |
| * Seven Devils | | | .58 | | | | | | Southport | | | .33 | | 3% | | | |
| Sugar Mountain | | | .52 | | 6% | | | | St. James | | | .07 | | | | | |
| Beaufort | 2002 | .60 | | | | | | | Sunset Beach | | | .12 | | 5% | | | |
| Aurora | | | .45 | | | | | | Varnamtown | | | .05 | | | | | |
| Bath | | | .25 | | | | | | Buncombe | 2002 | .59 | | 4% | | | | |
| Belhaven | | | .52 | | | | | | Asheville | | | .53 | | | | | |
| Chocowinity | | | .35 | | | | | | Biltmore Forest | | | .36 | | | | | |
| Pantego | | | .16 | | | | | | Black Mountain | | | .385 | | | | | |
| Washington | | | .55 | | 6% | | | | Montreat | | | .35 | | | | | |
| Washington Park | | | .24 | | | | | | Weaverville | | | .43 | | | | | |
| | | | | | | | | | Woodfin | | | .285 | | | | | |

TABLE 69. -Continued

| Counties/ Municipalities | Year of latest reval- uation | Ad Valorem tax rates | | Local occupancy tax rates | | Local prepared food tax rates | | Local land transfer tax** | Counties/ Municipalities | Year of latest reval- uation | Ad Valorem tax rates | | Local occupancy tax rates | | Local prepared food tax rates | | Local land transfer tax** | |
|-----------------------------|--|----------------------------|-------------------|------------------------------------|------------------|--|------------------|------------------------------------|-----------------------------|--|----------------------------|------------------|------------------------------------|-------------------|--|------------------|------------------------------------|---------------|
| | | County [\$] | Municipal [\$] | County [%] | Municipal [%] | County [%] | Municipal [%] | | | | County [%] | Municipal [%] | County [\$] | Municipal [\$] | County [%] | Municipal [%] | | County [%] |
| Burke | 2001 | .59 | | 3% | | | | | Catawba | 2003 | .48 | | | | | | | |
| Connelly Springs | | | .05 | | | | | | Brookford | | | .52 | | | | | | |
| Drexel | | | .38 | | | | | | Catawba | | | .48 | | | | | | |
| Glen Alpine | | | .27 | | | | | | Claremont | | | .45 | 4% | | | | | |
| * Hickory | | | .50 | | 5% | | | | Conover | | | .36 | | | | | | |
| Hildebran | | | .15 | | | | | | * Hickory | | | .50 | 5% | | | | | |
| * Long View | | | .40 | | | | | | * Long View | | | .40 | | | | | | |
| Morganton | | | .46 | | | | | | Maiden | | | .38 | | | | | | |
| * Rhodhiss | | | .55 | | | | | | Newton | | | .44 | | | | | | |
| Rutherford College | | | .10 | | | | | | | | | | | | | | | |
| Valdese | | | .40 | | | | | | Chatham | 2001 | .6464 | | 3% | | | | | |
| Cabarrus | 1999 | .56 | | 5% | | | | | * Cary | | | .42 | | | | | | |
| Concord | | | .45 | | | | | | Goldston | | | .12 | | | | | | |
| Harrisburg | | | .135 | | | | | | Pittsboro | | | .43 | | | | | | |
| * Kannapolis | | | .53 | | | | | | Siler City | | | .41 | | | | | | |
| * Locust: | | | .44 | | | | | | | | | | | | | | | |
| Midland | | | .15 | | | | | | Cherokee | 1996 | .57 | | 3% | | | | | |
| Mount Pleasant | | | .42 | | | | | | Andrews | | | .57 | | | | | | |
| * Stanfield | | | .38 | | | | | | Murphy | | | .51 | | | | | | |
| Caldwell | 2001 | .5839 | | 3% | | | | | Chowan | 1998 | .69 | | 3% | | | | | 1% |
| * Blowing Rock | | | .295 | | 3% | | | | Edenton | | | .42 | | | | | | |
| Cajah Mountain | | | | | | | | | | | | | | | | | | |
| Cedar Rock | | | .10 | | | | | | Clay | 2002 | .40 | | 3% | | | | | |
| Gamewell | | | | | | | | | Hayesville | | | .33 | | | | | | |
| Granite Falls | | | .44 | | | | | | Cleveland | 2000 | .62 | | 3% | | | | | |
| * Hickory | | | .50 | | 5% | | | | Belwood | | | | | | | | | |
| Hudson | | | .33 | | | | | | Boiling Springs | | | .33 | | | | | | |
| Lenoir | | | .50 | | | | | | Casar | | | .05 | | | | | | |
| * Rhodhiss | | | .55 | | | | | | Earl | | | .18 | | | | | | |
| Sawmills | | | .10 | | | | | | Fallston | | | .05 | | | | | | |
| Camden | 2001 | .75 | | | | | | 1% | Grover | | | .29 | | | | | | |
| * Elizabeth City | | | .62 | | | | | | * Kings Mountain | | | .36 | | 3% | | | | |
| Carteret | 2001 | .42 | | 5% | | | | | Kingstown | | | .35 | | | | | | |
| Atlantic Beach | | | .23 | | | | | | Lattimore | | | .20 | | | | | | |
| Beaufort | | | .36 | | | | | | Lawndale | | | .23 | | | | | | |
| Bogue | | | .05 | | | | | | Mooresboro | | | | | | | | | |
| Cape Carteret | | | .23 | | | | | | Patterson Springs | | | | | | | | | |
| Cedar Point | | | .05 | | | | | | Polkville | | | .05 | | | | | | |
| Emerald Isle | | | .175 | | | | | | Shelby | | | .42 | | 3% | | | | |
| Indian Beach | | | .16 | | | | | | Waco | | | .10 | | | | | | |
| Morehead City | | | .38 | | | | | | Columbus | 1997 | .78 | | 3% | | | | | |
| Newport | | | .43 | | | | | | Boardman | | | .05 | | | | | | |
| Pelletier | | | .05 | | | | | | Bolton | | | .55 | | | | | | |
| Pine Knoll Shores | | | .18 | | | | | | Brunswick | | | .55 | | | | | | |
| Caswell | 2000 | .6611 | | | | | | | Cerro Gordo | | | .20 | | | | | | |
| Milton | | | .23 | | | | | | Chadbourn | | | .68 | | | | | | |
| Yanceyville | | | .30 | | | | | | Fair Bluff | | | .64 | | | | | | |
| | | | | | | | | | Lake Waccamaw | | | .27 | | | | | | |
| | | | | | | | | | Sandyfield | | | .35 | | | | | | |
| | | | | | | | | | Tabor City | | | .70 | | | | | | |
| | | | | | | | | | Whiteville | | | .49 | | | | | | |

TABLE 69. -Continued

| Counties/ Municipalities | Year of latest reval- uation | Ad Valorem tax rates | | Local occupancy tax rates | | Local prepared food tax rates | | Local land transfer tax** | Counties/ Municipalities | Year of latest reval- uation | Ad Valorem tax rates | | Local occupancy tax rates | | Local prepared food tax rates | | Local land transfer tax** |
|-----------------------------|--|----------------------------|-------------------|------------------------------------|------------------|--|------------------|------------------------------------|-----------------------------|--|----------------------------|------------------|------------------------------------|-------------------|--|------------------|------------------------------------|
| | | County [\$] | Municipal [\$] | County [%] | Municipal [%] | County [%] | Municipal [%] | | | | County [%] | Municipal [%] | County [\$] | Municipal [\$] | County [%] | Municipal [%] | |
| Craven | 2002 | .56 | | 6% | | | | | Durham | 2001 | .763 | | 6% | | | | |
| Bridgeton | | | .47 | | | | | | * Chapel Hill | | | .553 | | | | | |
| Cove City | | | .15 | | | | | | * Durham | | | .545 | | | | | |
| Dover | | | .30 | | | | | | * Morrisville | | | .47 | | | | | |
| Havelock | | | .42 | | | | | | * Raleigh | | | .385 | | | | | |
| New Bern | | | .47 | | | | | | | | | | | | | | |
| River Bend | | | .19 | | | | | | Edgecombe | 2001 | .91 | | | | | | |
| Trent Woods | | | .27 | | | | | | Conetoe | | | .20 | | | | | |
| Vanceboro | | | .48 | | | | | | Leggett | | | .25 | | | | | |
| | | | | | | | | | Macclesfield | | | .45 | | | | | |
| Cumberland | 2003 | .88 | | 4% | | 1% | | | Pinetops | | | .36 | | | | | |
| Falcon | | | .15 | | | | | | Princeville | | | .78 | | | | | |
| Fayetteville | | | .53 | | | | | | * Rocky Mount | | | .50 | | | | | |
| Godwin | | | .17 | | | | | | * Sharpsburg | | | .45 | | | | | |
| Hope Mills | | | .41 | | | | | | Speed | | | .25 | | | | | |
| Linden | | | .15 | | | | | | Tarboro | | | .42 | | | | | |
| Spring Lake | | | .66 | | | | | | * Whitakers | | | .69 | | | | | |
| Stedman | | | .37 | | | | | | | | | | | | | | |
| Wade | | | .235 | | | | | | Forsyth | 2001 | .692 | | 6% | | | | |
| | | | | | | | | | Bethania | | | .25 | | | | | |
| Currituck | 1997 | .62 | | 4% | | | | 1% | Clemmons | | | .09 | | | | | |
| | | | | | | | | | * High Point | | | .622 | | | | | |
| Dare | 1998 | .54 | | 5% | | 1% | | 1% | * Kernersville | | | .495 | | | | | |
| Duck | | | .20 | | | | | | * King | | | .3599 | | | | | |
| Kill Devil Hills | | | .425 | | | | | | Lewisville | | | .195 | | | | | |
| Kitty Hawk | | | .38 | | | | | | Rural Hall | | | .22 | | | | | |
| Manteo | | | .37 | | | | | | * Tobaccoville | | | .05 | | | | | |
| Nags Head | | | .378 | | | | | | Walkertown | | | .20 | | | | | |
| Southern Shores | | | .18 | | | | | | Winston-Salem | | | .495 | | | | | |
| Davidson | 2001 | .53 | | | | | | | Franklin | 1998 | .995 | | | | | | |
| Denton | | | .55 | | | | | | Bunn | | | .76 | | | | | |
| * High Point | | | .622 | | | | | | Centerville | | | ----- | | | | | |
| Lexington | | | .515 | | 6% | | | | Franklinton | | | .68 | | | | | |
| * Thomasville | | | .55 | | 6% | | | | Louisburg | | | .525 | | | | | |
| | | | | | | | | | * Wake Forest | | | .53 | | | | | |
| Davie | 2001 | .59 | | 3% | | | | | Youngsville | | | .66 | | | | | |
| Bermuda Run | | | .15 | | | | | | | | | | | | | | |
| Cooleemee | | | .38 | | | | | | | | | | | | | | |
| Mocksville | | | .32 | | | | | | Gaston | 2003 | .893 | | 3% | | | | |
| Duplin | 2001 | .745 | | 3% | | | | | Belmont | | | .46 | | | | | |
| Beulaville | | | .49 | | | | | | Bessemer City | | | .41 | | | | | |
| Calypso | | | .47 | | | | | | Cherryville | | | .44 | | | | | |
| * Faison | | | .53 | | | | | | Cramerton | | | .425 | | | | | |
| Greenevers | | | .25 | | | | | | Dallas | | | .35 | | | | | |
| * Harrells | | | .13 | | | | | | Gastonia | | | .53 | | 3% | | | |
| Kenansville | | | .47 | | | | | | High Shoals | | | .43 | | | | | |
| Magnolia | | | .60 | | | | | | * Kings Mountain | | | .36 | | | | | |
| * Mount Olive | | | .59 | | | | | | Lowell | | | .34 | | | | | |
| Rose Hill | | | .665 | | | | | | McAdenville | | | ----- | | | | | |
| Teachey | | | .45 | | | | | | Mount Holly | | | .45 | | | | | |
| * Wallace | | | .66 | | | | | | Ranlo | | | .37 | | | | | |
| Warsaw | | | .565 | | | | | | Spencer Mountain | | | .13 | | | | | |
| | | | | | | | | | Stanley | | | .54 | | | | | |

TABLE 69. -Continued

| Counties/ Municipalities | Year of latest reval- uation | Ad Valorem tax rates | | Local occupancy tax rates | | Local prepared food tax rates | | Local land transfer tax** | Counties/ Municipalities | Year of latest reval- uation | Ad Valorem tax rates | | Local occupancy tax rates | | Local prepared food tax rates | | Local land transfer tax** |
|-----------------------------|--|----------------------------|-------------------|------------------------------------|------------------|--|------------------|------------------------------------|-----------------------------|--|----------------------------|-------------------|------------------------------------|------------------|--|------------------|------------------------------------|
| | | County [\$] | Municipal [\$] | County [%] | Municipal [%] | County [%] | Municipal [%] | | | | County [\$] | Municipal [\$] | County [%] | Municipal [%] | County [%] | Municipal [%] | |
| Gates | 2001 | .83 | | ----- | | ----- | | ----- | Henderson | 2003 | .475 | | 3% | ----- | | ----- | |
| Gatesville | | | .22 | | ----- | | ----- | | Flat Rock | | | ----- | | ----- | | ----- | |
| Graham | 2002 | .59 | | 3% | | ----- | | ----- | Fletcher | | .25 | | ----- | | ----- | | ----- |
| Lake Santeeflah | | | .15 | | ----- | | ----- | | Hendersonville | | .43 | | ----- | | ----- | | ----- |
| Robbinsville | | | .50 | | ----- | | ----- | | Laurel Park | | .30 | | ----- | | ----- | | ----- |
| Granville | 2002 | .635 | | 3% | | ----- | | ----- | * Mills River | | ----- | | ----- | | ----- | | ----- |
| Creedmoor | | | .65 | | ----- | | ----- | | * Saluda | | .50 | | ----- | | ----- | | ----- |
| Oxford | | | .55 | | ----- | | ----- | | Hertford | 1995 | .91 | | ----- | | ----- | | ----- |
| Stem | | | .45 | | ----- | | ----- | | Ahoskie | | .67 | | ----- | | ----- | | ----- |
| Stovall | | | .44 | | ----- | | ----- | | Cofield | | .45 | | ----- | | ----- | | ----- |
| Greene | 1997 | .85 | | ----- | | ----- | | ----- | Como | | .25 | | ----- | | ----- | | ----- |
| Hookerton | | | .55 | | ----- | | ----- | | Harrellsville | | .35 | | ----- | | ----- | | ----- |
| Snow Hill | | | .46 | | ----- | | ----- | | Murfreesboro | | .68 | | ----- | | ----- | | ----- |
| Walstonburg | | | .50 | | ----- | | ----- | | Winton | | .58 | | ----- | | ----- | | ----- |
| Guilford | 1996 | .7135 | | 3% | | ----- | | ----- | Hoke | 1998 | .74 | | ----- | | ----- | | ----- |
| * Archdale | | | .23 | | ----- | | ----- | | Raeford | | .47 | | ----- | | ----- | | ----- |
| * Burlington | | | .50 | | ----- | | ----- | | * Red Springs | | .63 | | ----- | | ----- | | ----- |
| * Gibsonville | | | .515 | | ----- | | ----- | | Hyde | 2003 | .70 | | 3% | | ----- | | ----- |
| Greensboro | | | .6175 | | 3% | | ----- | | Iredell | 2003 | .435 | | ----- | | ----- | | ----- |
| * High Point | | | .622 | | ----- | | ----- | | * Davidson | | .325 | | ----- | | ----- | | ----- |
| Jamestown | | | .35 | | ----- | | ----- | | Harmony | | .10 | | ----- | | ----- | | ----- |
| * Kernersville | | | .495 | | ----- | | ----- | | Love Valley | | .25 | | ----- | | ----- | | ----- |
| Oak Ridge | | | ----- | | ----- | | ----- | | Mooresville | | .45 | | 4% | | ----- | | ----- |
| Pleasant Garden | | | ----- | | ----- | | ----- | | Statesville | | .38 | | 5% | | ----- | | ----- |
| Sedalia | | | ----- | | ----- | | ----- | | Troutman | | .40 | | ----- | | ----- | | ----- |
| Stokesdale | | | ----- | | ----- | | ----- | | Jackson | 2000 | .48 | | 3% | | ----- | | ----- |
| Summerfield | | | ----- | | ----- | | ----- | | Dillsboro | | .34 | | ----- | | ----- | | ----- |
| Whitsett | | | ----- | | ----- | | ----- | | Forest Hills | | .10 | | ----- | | ----- | | ----- |
| Halifax | 1999 | .865 | | 3% | | ----- | | ----- | * Highlands | | .15 | | ----- | | ----- | | ----- |
| Enfield | | | .65 | | ----- | | ----- | | Sylva | | .45 | | ----- | | ----- | | ----- |
| Halifax | | | .55 | | ----- | | ----- | | Webster | | .08 | | ----- | | ----- | | ----- |
| Hobgood | | | .45 | | ----- | | ----- | | Johnston | 2003 | .78 | | 3% | | ----- | | ----- |
| Littleton | | | .65 | | ----- | | ----- | | Benson | | .40 | | ----- | | ----- | | ----- |
| Roanoke Rapids | | | .509 | | ----- | | ----- | | Clayton | | .49 | | ----- | | ----- | | ----- |
| Scotland Neck | | | .60 | | ----- | | ----- | | Four Oaks | | .33 | | ----- | | ----- | | ----- |
| Weldon | | | .75 | | ----- | | ----- | | * Kenly | | .61 | | ----- | | ----- | | ----- |
| Harnett | 2003 | .735 | | 6% | | ----- | | ----- | Micro | | .45 | | ----- | | ----- | | ----- |
| Angier | | | .44 | | ----- | | ----- | | Pine Level | | .44 | | ----- | | ----- | | ----- |
| * Broadway | | | .49 | | ----- | | ----- | | Princeton | | .47 | | ----- | | ----- | | ----- |
| Coats | | | .69 | | ----- | | ----- | | Selma | | .43 | | 1% | | ----- | | ----- |
| Dunn | | | .46 | | ----- | | ----- | | Smithfield | | .57 | | 1% | | ----- | | ----- |
| Erwin | | | .48 | | ----- | | ----- | | Wilson's Mills | | .06 | | ----- | | ----- | | ----- |
| Lillington | | | .56 | | ----- | | ----- | | * Zebulon | | .48 | | ----- | | ----- | | ----- |
| Haywood | 2002 | .61 | | 3% | | ----- | | ----- | Jones | 1998 | .77 | | ----- | | ----- | | ----- |
| Canton | | | .61 | | ----- | | ----- | | Maysville | | .54 | | ----- | | ----- | | ----- |
| Clyde | | | .45 | | ----- | | ----- | | Pollocksville | | .40 | | ----- | | ----- | | ----- |
| Maggie Valley | | | .39 | | ----- | | ----- | | Trenton | | .51 | | ----- | | ----- | | ----- |
| Waynesville | | | .43 | | ----- | | ----- | | | | | | ----- | | ----- | | ----- |

TABLE 69. -Continued

| Counties/ Municipalities | Year of latest reval- uation | Ad Valorem tax rates | | Local occupancy tax rates | | Local prepared food tax rates | | Local land transfer tax** | Counties/ Municipalities | Year of latest reval- uation | Ad Valorem tax rates | | Local occupancy tax rates | | Local prepared food tax rates | | Local land transfer tax** |
|-----------------------------|--|----------------------------|-------------------|------------------------------------|------------------|--|------------------|------------------------------------|-----------------------------|--|----------------------------|-------------------|------------------------------------|------------------|--|------------------|------------------------------------|
| | | County [\$] | Municipal [\$] | County [%] | Municipal [%] | County [%] | Municipal [%] | | | | County [%] | Municipal [\$] | County [%] | Municipal [%] | County [%] | Municipal [%] | |
| Lee | 1995 | .67 | | 3% | | | | | Montgomery | 1996 | .605 | | | | | | |
| * Broadway | | | .49 | | | | | | Biscoe | | | .60 | | | | | |
| Sanford | | | .56 | | | | | | Candor | | | .62 | | | | | |
| Lenoir | 2001 | .775 | | 3% | | | | | Mount Gilead | | | .65 | | | | | |
| * Grifton | | | .57 | | | | | | Star | | | .57 | | | | | |
| Kinston | | | .60 | | 3% | | | | Troy | | | .48 | | | | | |
| La Grange | | | .50 | | | | | | Moore | 2003 | .475 | | 3% | | | | |
| Pink Hill | | | .58 | | | | | | Aberdeen | | | .43 | | | | | |
| Lincoln | 2000 | .62 | | 3% | | | | | Cameron | | | .49 | | | | | |
| Lincolnton | | | .56 | | 3% | | | | Carthage | | | .42 | | | | | |
| Macon | 2003 | .37 | | 3% | | | | | Foxfire Village | | | .27 | | | | | |
| Franklin | | | .36 | | | | | | Pinebluff | | | .44 | | | | | |
| * Highlands | | | .15 | | | | | | Pinehurst | | | .29 | | | | | |
| Madison | 1996 | .77 | | | | | | | Robbins | | | .66 | | | | | |
| Hot Springs | | | .65 | | | | | | Southern Pines | | | .39 | | | | | |
| Mars Hill | | | .55 | | | | | | Taylortown | | | .40 | | | | | |
| Marshall | | | .73 | | | | | | Vass | | | .53 | | | | | |
| Martin | 2001 | .785 | | 3% | | | | | Whispering Pines | | | .34 | | | | | |
| Bear Grass | | | .27 | | | | | | Nash | 2001 | .66 | | 5% | | | | |
| Everetts | | | .48 | | | | | | Bailey | | | .61 | | | | | |
| Hamilton | | | .57 | | | | | | Castalia | | | .22 | | | | | |
| Hassell | | | .25 | | | | | | Dortches | | | | | | | | |
| Jamesville | | | .70 | | | | | | Middlesex | | | .55 | | | | | |
| Oak City | | | .45 | | | | | | Momeyer | | | .05 | | | | | |
| Parmele | | | .68 | | | | | | Nashville | | | .61 | | | | | |
| Robersonville | | | .60 | | | | | | Red Oak | | | | | | | | |
| Williamston | | | .80 | | | | | | * Rocky Mount | | | .50 | | | | | |
| McDowell | 2003 | .55 | | 3% | | | | | * Sharpsburg | | | .45 | | | | | |
| Marion | | | .51 | | | | | | Spring Hope | | | .70 | | | | | |
| Old Fort | | | .40 | | | | | | * Whitakers | | | .69 | | | | | |
| Mecklenburg | 2003 | .7364 | | 6% | | 1% | | | New Hanover | 1999 | .68 | | 3% | | | | |
| Charlotte | | | .42 | | | | | | Carolina Beach | | | .38 | | 6% | | | |
| Cornelius | | | .26 | | | | | | Kure Beach | | | .295 | | 3% | | | |
| * Davidson | | | .325 | | | | | | Wilmington | | | .47 | | 6% | | | |
| Huntersville | | | .28 | | | | | | Wrightsville Beach | | | .143 | | 3% | | | |
| Mathews | | | .295 | | | | | | Northampton | 2001 | .88 | | | | | | |
| Mint Hill | | | .275 | | | | | | Conway | | | .39 | | | | | |
| Pineville | | | .30 | | | | | | Garysburg | | | .60 | | | | | |
| * Weddington | | | .04 | | | | | | Gaston | | | .50 | | | | | |
| Mitchell | 2001 | .53 | | 3% | | | | | Jackson | | | .55 | | | | | |
| Bakersville | | | .49 | | | | | | Lasker | | | .15 | | | | | |
| Spruce Pine | | | .43 | | | | | | Rich Square | | | .55 | | | | | |
| | | | | | | | | | Seaboard | | | .50 | | | | | |
| | | | | | | | | | Severn | | | .37 | | | | | |
| | | | | | | | | | Woodland | | | .60 | | | | | |

TABLE 69. -Continued

| Counties/ Municipalities | Year of latest reval- uation | Ad Valorem tax rates | | Local occupancy tax rates | | Local prepared food tax rates | | Local land transfer tax** | Counties/ Municipalities | Year of latest reval- uation | Ad Valorem tax rates | | Local occupancy tax rates | | Local prepared food tax rates | | Local land transfer tax** |
|-----------------------------|--|----------------------------|-------------------|------------------------------------|------------------|--|------------------|------------------------------------|-----------------------------|--|----------------------------|-------------------|------------------------------------|------------------|--|------------------|------------------------------------|
| | | County [\$] | Municipal [\$] | County [%] | Municipal [%] | County [%] | Municipal [%] | | | | County [\$] | Municipal [\$] | County [%] | Municipal [%] | County [%] | Municipal [%] | |
| Washington | 1997 | 1.015 | | 6% | | | | ** | Wilkes [continued] | 2003 | .61 | | | | | | |
| Creswell | | | .50 | | ----- | | | | Ronda | | | .40 | | ----- | | | |
| Plymouth | | | .55 | | ----- | | | | Wilkesboro | | | .34 | | 3% | | | |
| Roper | | | .62 | | ----- | | | | | | | | | | | | |
| Watauga | 2002 | .35 | | ----- | | | | ----- | Wilson | 2000 | .72 | | 3% | | ----- | | |
| * Beech Mountain | | | .625 | | 6% | | | ----- | Black Creek | | | .55 | | ----- | | | |
| * Blowing Rock | | | .295 | | 3% | | | ----- | Elm City | | | .63 | | ----- | | | |
| Boone | | | .39 | | 3% | | | ----- | * Kenly | | | .61 | | ----- | | | |
| * Seven Devils | | | .58 | | ----- | | | ----- | Lucama | | | .45 | | ----- | | | |
| | | | | | | | | | Saratoga | | | .58 | | ----- | | | |
| Wayne | 2003 | .66 | | ----- | | | | ----- | * Sharpsburg | | | .45 | | ----- | | | |
| Eureka | | | .50 | | ----- | | | ----- | Sims | | | .46 | | ----- | | | |
| Fremont | | | .50 | | ----- | | | ----- | Stantonsburg | | | .43 | | ----- | | | |
| Goldsboro | | | .60 | | 5% | | | ----- | Wilson | | | .47 | | ----- | | | |
| * Mount Olive | | | .59 | | ----- | | | ----- | | | | | | | | | |
| Pikeville | | | .50 | | ----- | | | ----- | Yadkin | 1999 | .64 | | ----- | | ----- | | |
| Seven Springs | | | .50 | | ----- | | | ----- | Boonville | | | .48 | | ----- | | | |
| Walnut Creek | | | .36 | | ----- | | | ----- | East Bend | | | .48 | | ----- | | | |
| | | | | | | | | | Jonesville | | | .51 | | 1% | | | |
| | | | | | | | | | Yadkinville | | | .34 | | ----- | | | |
| Wilkes | 2003 | .61 | | ----- | | | | ----- | Yancey | 2000 | .50 | | 3% | | ----- | | |
| * Elkin | | | .475 | | ----- | | | ----- | Burnsville | | | .50 | | ----- | | | |
| * North Wilkesboro | | | .46 | | ----- | | | ----- | | | | | | | | | |

* Municipality is located in two or more counties.

** Only seven counties are authorized to impose local land transfer taxes. Washington County has authority but does not impose tax