

TABLE 74. LOCAL GOVERNMENT TAX RATES FISCAL YEAR 2005-2006

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	.5625		3%					Bertie	2004	.7800		3%				
Alamance			.2400						Askeville			.1500					
* Burlington			.5550						Aulander			.7600					
Elon			.3700						Colerain			.4500					
* Gibsonville			.5150						Kelford			.3600					
Graham			.4800						Lewiston-Woodville			.4300					
Greenlevel			.2500						Powellsville			.2400					
Haw River			.4500						Roxobel			.3600					
* Mebane			.5000						Windsor			.1500					
Ossipee			.1500						Bladen	1999	.8600						
Swepsonville			...						Bladenboro			.5900					
Alexander	2002	.5100							Clarkton			.5700					
Taylorsville			.3700						Dublin			.4900					
Alleghany	1999	.6000		3%					East Arcadia			.4800					
Sparta			.2000						Elizabethtown			.6800					
Anson	2002	.8750		3%					Tar Heel			.3000					
Ansonville			.2500						White Lake			.4700					
Lilesville			.4800						Brunswick	1999	.5400		1%				
McFarlan			.2400						Bald Head Island			.4650		6%			
Morven			.4400						Belville			.1500					
Peachland			.3000						Boiling Spring Lakes			.2500					
Polkton			.2500						Bolivia			.0600					
Wadesboro			.5800						Calabash			.1000					
Ashe	1998	.6100		3%					Carolina Shores			.0800					
Jefferson			.4000						Caswell Beach			.2100		5%			
Lansing			.4600						Holden Beach			.1800		5%			
West Jefferson			.5200		3%				Leland			.1800					
Avery	2002	.5300							Navassa			.2700					
Banner Elk			.5100		6%				Northwest			.2000					
* Beech Mountain			.6250		6%				Oak Island			.3300		5%			
Crossnore			.2400						Ocean Isle Beach			.1400		3%			
Elk Park			.3200						Sandy Creek			.3500					
Grandfather Village			...						Shalotte			.3100		3%			
Newland			.3700						Southport			.2700		3%			
* Seven Devils			.5800						St. James			.0500					
Sugar Mountain			.5200		6%				Sunset Beach			.1300		5%			
Beaufort	2002	.6000							Varnamtown			.0500					
Aurora			.5500						Buncombe	2002	.5900		4%				
Bath			.2700						Asheville			.5300					
Belhaven			.5200						Biltmore Forest			.3600					
Chocowinity			.4000						Black Mountain			.3850					
Pantego			.1600						Montreat			.3700					
Washington			.5500		6%				Weaverville			.4300					
Washington Park			.2600						Woodfin			.2850					

TABLE 74. -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 [%]	
Columbus	2005	.7300		3%					Davie	2005	.5700		3%				
Boardman			.0500						Bermuda Run			.1500					
Bolton			.5500						Cooleemee			.3800					
Brunswick			.5200						Mocksville			.3000					
Cerro Gordo			.2000						Duplin	2001	.7700		6%				
Chadbourne			.5800						Beulaville			.4900					
Fair Bluff			.6000						Calypso			.4700					
Lake Waccamaw			.2000						* Faison			.5300					
Sandyfield			.3500						Greenevers			.2500					
Tabor City			.6600						* Harrells			.1300					
Whiteville			.4200						Kenansville			.4950					
Craven	2002	.6100		6%					Magnolia			.6200					
Bridgeton			.4700						* Mount Olive			.5900					
Cove City			.1500						Rose Hill			.6650					
Dover			.3000						Teachey			.4500					
Havelock			.4500						* Wallace			.6600					
New Bern			.4700						Warsaw			.5900					
River Bend			.2200						Durham	2001	.8090		6%				
Trent Woods			.2700						* Chapel Hill			.5220		3%			
Vanceboro			.4800						* Durham			.5830					
Cumberland	2003	.8800		6%		1%			* Morrisville			.4677					
* Falcon			.1500						* Raleigh			.3950					
Fayetteville			.5300						Edgecombe	2001	.9300						
Godwin			.1700						Conetoe			.1700					
Hope Mills			.4100						Leggett			.2500					
Linden			.1500						Macclesfield			.4500					
Spring Lake			.6600						Pinetops			.3600					
Stedman			.3700						Princeville			.7800					
Wade			.2350						* Rocky Mount			.5000					
Currituck	2005	.3200		4%				1%	* Sharpsburg			.4500					
Dare	2005	.2500		5%		1%		1%	Speed			.2500					
Duck			.0900						Tarboro			.4200					
Kill Devil Hills			.2000						* Whitakers			.6900					
Kitty Hawk			.1800						Forsyth	2005	.6660		6%				
Manteo			.2150						Bethania			.3000					
Nags Head			.1475						Clemmons			.0900					
Southern Shores			.0850						* High Point			.5930		3%			
Davidson	2001	.5400							* Kernersville			.5250					
Denton			.5500						* King			.3599					
* High Point			.5930		3%				Lewisville			.1770					
Lexington			.5450		6%				Rural Hall			.2300					
* Thomasville			.5500		6%				* Tobaccoville			.0500					
Wallburg			.0500						Walkertown			.2000					
									Winston-Salem			.4850					

TABLE 74. -Continued

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		County [\$]	Municipal [\$]	County [%]	Municipal [%]	County [%]	Municipal [%]				County [\$]	Municipal [\$]	County [%]	Municipal [%]	County [%]	Municipal [%]		
Franklin	2004	.7900							Guilford (continued)									
Bunn			.6900						Oak Ridge		.0863							
Centerville			...						Pleasant Garden		.0500							
Franklinton			.6800						Sedalia		.2000							
Louisburg			.4850						Stokesdale		...							
* Wake Forest			.5400						Summerfield		.0500							
Youngsville			.5600						Whitsett		...							
Gaston	2003	.8930		3%					Halifax	1999	.8650		5%					
Belmont			.4600						Enfield		.7000							
Bessemer City			.4100						Halifax		.5500							
Cherryville			.4400						Hobgood		.4500							
Cramerton			.4250						Littleton		.6500							
Dallas			.3500						Roanoke Rapids		.4990		1%					
Gastonia			.5400		3%				Scotland Neck		.6000							
* High Shoals			.4300						Weldon		.7500							
* Kings Mountain			.3600		3%				Harnett	2003	.7350		6%					
Lowell			.4000						Angier		.5000							
McAdenville			.3000						* Broadway		.4900							
Mount Holly			.4500						Coats		.6400							
Ranlo			.3700						Dunn		.4600							
Spencer Mountain			.2600						Erwin		.4800							
Stanley			.5400						Lillington		.5600							
Gates	2001	.8700							Haywood	2002	.6100		3%					
Gatesville			.2200						Canton		.6100							
Graham	2002	.5850		3%					Clyde		.4500							
Lake Santeetlah			.1500						Maggie Valley		.4200							
Robbinsville			.5000						Waynesville		.4300							
Granville	2002	.7000		3%					Henderson	2003	.5150		3%					
Creedmoor			.6900						Flat Rock		.0850							
Oxford			.5500						Fletcher		.2700							
Stem			.4500						Hendersonville		.4300							
Stovall			.4900						Laurel Park		.3100							
Greene	1997	.7210							Mills River		.0750							
Hookerton			.5000						* Saluda		.5000							
Snow Hill			.3800						Hertford	2003	.9100		3%					
Walstonburg			.5000						Ahoskie		.7000		3%					
Guilford	2004	.6428		3%					Cofield		.4500							
* Archdale			.2600						Como		.3000							
* Burlington			.5550						Harrellsville		.3500							
* Gibsonville			.5150						Murfreesboro		.6800							
Greensboro			.5675		3%				Winton		.5800							
* High Point			.5930		3%				Hoke	1998	.7400							
Jamestown			.3500						Raeford		.4800							
* Kernersville			.5250						* Red Springs		.6200							

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		County [\$]	Municipal [\$]	County [%]	Municipal [%]	County [%]	Municipal [%]				County [%]	Municipal [%]	County [%]	Municipal [%]	County [%]	Municipal [%]	
Stanly	2005	.6450		6%					Vance	2000	.9000		6%				
Albemarle			.5600						Henderson			.6700					
Badin			.3200						Kittrell			.1000					
* Locust			.3600						Middleburg			.2500					
Misenheimer			.1500						Wake	2000	.6040		6%		1%		
New London			.1600						Apex			.4000					
Norwood			.4000						* Cary			.4200					
Oakboro			.4400						* Durham			.5830					
Red Cross			.1600						Fuquay-Varina			.5200					
Richfield			.1500						Garner			.5600					
* Stanfield			.3800						Holly Springs			.5300					
Stokes	2005	.6000							Knightdale			.5000					
Danbury			.2500						* Morrisville			.4670					
* King			.3599						* Raleigh			.3950					
* Tobaccoville			.0500						Rolesville			.4850					
Walnut Cove			.4000						* Wake Forest			.5400					
Surry	2004	.6300							Wendell			.5400					
Dobson			.3800						* Zebulon			.4900					
* Elkin			.4750						Warren	2001	.8400						
Mount Airy			.6000		6%				Macon			.3000					
Pilot Mountain			.5200						Norlina			.6400					
Swain	2005	.3300		3%					Warrenton			.6500					
Bryson City			.3100						Washington	2005	.7900		6%				
Transylvania	2002	.5400		4%					Creswell			.3900					
Brevard			.4950						Plymouth			.5500					
Rosman			.4600						Roper			.8200					
Tyrrell	2005	.7000		6%					Watauga	2002	.3950						
Columbia			.3700						* Beech Mountain			.6250		6%			
Union	2004	.5600							* Blowing Rock			.2950		6%			
Fairview			.0200						Boone			.4000		3%			
Hemby Bridge			.0300						* Seven Devils			.5800					
Indian Trail			.0800						Wayne	2003	.7350						
Lake Park			.2200						Eureka			.5400					
Marshville			.3800						Fremont			.6500					
Marvin			.0517						Goldsboro			.6500		5%			
Mineral Springs			.0270						* Mount Olive			.5900					
* Mint Hill			.2750						Pikeville			.5000					
Monroe			.4900		5%				Seven Springs			.5000					
* Stallings			.2500						Walnut Creek			.3600					
Unionville			.0200						Wilkes	2003	.6100						
Waxhaw			.3400						* Elkin			.4750					
* Weddington			.0300						North Wilkesboro			.4600					
Wesley Chapel			.0200						Ronda			.4000					
Wingate			.3800						Wilkesboro			.3400		3%			

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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 [%]
Wilson	2000	.7600		3%					Yadkin	2005	.6800							
Black Creek			.5500						Boonville			.4600						
Elm City			.6300						East Bend			.4800						
* Kenly			.6100						Jonesville			.5100		1%				
Lucama			.4500						Yadkinville			.3300						
Saratoga			.5800															
* Sharpsburg			.4500															
Sims			.4600						Yancey	2000	.5000			3%				
Stantonsburg			.4300						Burnsville			.5000						
Wilson			.4700															

* 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.