

TABLE 76. LOCAL GOVERNMENT TAX RATES FISCAL YEAR 2004-2005

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	.5100		3%					Bertie	2004	.7800						
Alamance			.2400						Askeville			.1500					
* Burlington			.5550						Aulander			.7600					
Elon			.3700						Colerain			.4500					
* Gibsonville			.4950						Kelford			.3600					
Graham			.4800						Lewiston-Woodville			.3800					
Greenlevel			.2500						Powellsville			.2400					
Haw River			.4500						Roxobel			.3600					
* Mebane			.5000						Windsor			.1600					
Ossipee			.0500						Bladen	1999	.8600						
Swepsonville			...						Bladenboro			.5900					
Alexander	2002	.4650							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	.5800		3%					Carolina Shores			.0800					
Jefferson			.4000						Caswell Beach			.2200				5%	
Lansing			.4600						Holden Beach			.1800				5%	
West Jefferson			.5200						Leland			.1800					
Avery	2002	.5300							Navassa			.2700					
Banner Elk			.5100				6%		Northwest			.2000					
* Beech Mountain			.6250				6%		Oak Island			.3500				5%	
Crossnore			.2400						Ocean Isle Beach			.1500				3%	
Elk Park			.3200						Sandy Creek			.3500					
Grandfather Village			...						Shalotte			.2900				3%	
Newland			.3700						Southport			.3000				3%	
* Seven Devils			.5800						St. James			.0500					
Sugar Mountain			.5200				6%		Sunset Beach			.1300				6%	
Beaufort	2002	.6000							Varnamtown			.0500					
Aurora			.5500						Buncombe	2002	.5900		4%				
Bath			.2500						Asheville			.5300					
Belhaven			.5200						Biltmore Forest			.3600					
Chocowinity			.4000						Black Mountain			.3850					
Pantego			.1600						Montreat			.3700					
Washington			.5500				6%		Weaverville			.4300					
Washington Park			.2400						Woodfin			.3850					



TABLE 76. -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	1997	.7800		3%					Davie	2001	.5700		3%				
Boardman			.0500						Bermuda Run			.1500					
Bolton			.5500						Cooleemee			.3800					
Brunswick			.5500						Mocksville			.3200					
Cerro Gordo			.2000						Duplin	2001	.7700						
Chadbourn			.6800						Beulaville			.4900					
Fair Bluff			.6400						Calypto			.4700					
Lake Waccamaw			.2700						* Faison			.5300					
Sandyfield			.3500						Greenevers			.2500					
Tabor City			.7000						* Harrells			.1200					
Whiteville			.4900						Kenansville			.4950					
Craven	2002	.5600		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	.7900		6%				
Trent Woods			.2700						* Chapel Hill			.5750		3%			
Vanceboro			.4800						* Durham			.5830					
Cumberland	2003	.8800		5%		1%			* Morrisville			.4700					
* Falcon			.1500						* Raleigh			.3950					
Fayetteville			.5300						Edgecombe	2001	.9300						
Godwin			.1700						Conetoe			.1800					
Hope Mills			.4100						Leggett			.2500					
Linden			.1500						Macclesfield			.4500					
Spring Lake			.6600						Pinetops			.3700					
Stedman			.3700						Princeville			.7800					
Wade			.2350						* Rocky Mount			.5000					
Currituck	1997	.6200		4%				1%	* Sharpsburg			.4500					
Dare	1998	.5400		5%		1%		1%	Speed			.2500					
Duck			.2000						Tarboro			.4200					
Kill Devil Hills			.4250						* Whitakers			.6900					
Kitty Hawk			.3800						Forsyth	2001	.7080		6%				
Manteo			.3700						Bethania			.2500					
Nags Head			.3730						Clemmons			.0900					
Southern Shores			.2000						* High Point			.5400		3%			
Davidson	2001	.5300							* Kernersville			.5250					
Denton			.5500						* King			.3599					
* High Point			.5400		3%				Lewisville			.1950					
Lexington			.5150		6%				Rural Hall			.2400					
* Thomasville			.5500		6%				* Tobaccoville			.0500					
Wallburg			.0500						Walkertown			.2000					
									Winston-Salem			.5250					

TABLE 76. -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 [%]	
Franklin	2004	.7900							Guilford (continued)								
Bunn			.6900						Oak Ridge		.0863						
Centerville			...						Pleasant Garden		...						
Franklinton			.6800						Sedalia		.2000						
Louisburg			.4850						Stokesdale		...						
* Wake Forest			.5400						Summerfield		.1050						
Youngsville			.5600						Whitsett		...						
Gaston	2003	.8930		3%					Halifax	1999	.8650		3%				
Belmont			.4600						Enfield		.7000						
Bessemer City			.4100						Halifax		.5500						
Cherryville			.4400						Hobgood		.4500						
Cramerton			.4250						Littleton		.6500						
Dallas			.3500						Roanoke Rapids		.4990						
Gastonia			.5400		3%				Scotland Neck		.6600						
* High Shoals			.4300						Weldon		.7500						
* Kings Mountain			.3600		3%				Harnett	2003	.7350		6%				
Lowell			.4000						Angier		.4600						
McAdenville			.3000						* Broadway		.4900						
Mount Holly			.4500						Coats		.6400						
Ranlo			.3700						Dunn		.4600						
Spencer Mountain			.2600						Erwin		.4800						
Stanley			.5400						Lillington		.5600						
Gates	2001	.8500							Haywood	2002	.6100		3%				
Gatesville			.2200						Canton		.6100						
Graham	2002	.5900		3%					Clyde		.4500						
Lake Santeetlah			.1500						Maggie Valley		.3900						
Robbinsville			.5000						Waynesville		.4300						
Granville	2002	.6350		3%					Henderson	2003	.4750		3%				
Creedmoor			.6500						Flat Rock		...						
Oxford			.5500						Fletcher		.2700						
Stem			.4500						Hendersonville		.4300						
Stovall			.4400						Laurel Park		.3100						
Greene	1997	.8500							Mills River		.0750						
Hookerton			.5500						* Saluda		.5000						
Snow Hill			.4600						Hertford	1995	.9100		3%				
Walstonburg			.5000						Ahoskie		.7000						
Guilford	2004	.6184		3%					Cofield		.4500						
* Archdale			.2600						Como		.3000						
* Burlington			.5550						Harrellsville		.3500						
* Gibsonville			.4950						Murfreesboro		.6800						
Greensboro			.5675		3%				Winton		.5800						
* High Point			.5400		3%				Hoke	1998	.7400						
Jamestown			.3500						Raeford		.4800						
* Kernersville			.5250						* Red Springs		.6600						



TABLE 76. -Continued

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		County [\$]	Municipal [\$]	County [%]	Municipal [%]	County [%]	Municipal [%]				County [\$]	Municipal [\$]	County [%]	Municipal [%]	County [%]	Municipal [%]	
Moore	2003	.4750		3%					Onslow (continued)								
Aberdeen			.4300						Swansboro		.3800						
Cameron			.4900														
Carthage			.4200						Orange	2001	.8800		2%				
Foxfire Village			.3200						Carrboro		.7148			3%			
Pinebluff			.4400						* Chapel Hill		.5750						
Pinehurst			.3100						* Durham		.5830						1%
Robbins			.6600						Hillsborough		.6200						
Southern Pines			.3900						* Mebane		.5000						
Taylortown			.4000						Pamlico	2004	.6575						
Vass			.5300						Alliance		...						
Whispering Pines			.3400						Arapahoe		.0300						
Nash	2001	.6600		5%					Bayboro		.2500						
Bailey			.6100						Grantsboro		.0500						
Castalia			.2000						Mesic		.2000						
Dortches			...						Minnesott Beach		.1800			3%			
Middlesex			.5500						Oriental		.1500						
Momeyer			.0500						Stonewall		.1500						
Nashville			.6100						Vandemere		.2000						
Red Oak			...						Pasquotank	1998	.8600		3%				1%
* Rocky Mount			.5000						* Elizabeth City		.6700						
* Sharpsburg			.4500						Pender	2003	.5900		3%				
Spring Hope			.7000						Atkinson		.3700						
* Whitakers			.6900						Burgaw		.5400						
New Hanover	1999	.6800		3%					St. Helena		.0500						
Carolina Beach			.3800				6%		* Surf City		.3500			3%			
Kure Beach			.2950				3%		Topsail Beach		.2700			3%			
Wilmington			.4600				3%		* Wallace		.6600						
Wrightsville Beach			.1430				3%		Watha		.0500						
Northampton	2001	.8800							Perquimans	2000	.6500						1%
Conway			.4400						Hertford		.4800						
Garysburg			.6000						Winfall		.3500						
Gaston			.5000						Person	2001	.6700		5%				
Jackson			.5500						Roxboro		.6400						
Lasker			.1500						Pitt	2004	.7000		6%				
Rich Square			.6300						Ayden		.5200						
Seaboard			.5000						Bethel		.5900						
Severn			.4200						Falkland		.4500						
Woodland			.6000						Farmville		.4900						
Onslow	2000	.6700		3%					Fountain		.6000						
Holly Ridge			.5000						Greenville		.5600						
Jacksonville			.5900						* Grifton		.5500						
North Topsail Beach			.4500				3%		Grimesland		.4500						
Richlands			.4500						Simpson		.4500						
* Surf City			.3500				3%		Winterville		.4500						



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		County [\$]	Municipal [\$]	County [%]	Municipal [%]	County [%]	Municipal [%]				County [\$]	Municipal [\$]	County [%]	Municipal [%]	County [%]	Municipal [%]	
Stanly	2001	.6675		6%					Vance	2000	.9000		3%				
Albemarle			.5600						Henderson			.6400					
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	2001	.6200							Knightdale			.5000					
Danbury			.2500						* Morrisville			.4700					
* King			.3599						* Raleigh			.3950					
* Tobaccoville			.0500						Rolesville			.4850					
Walnut Cove			.4200						* Wake Forest			.5400					
Surry	2004	.6300							Wendell			.5400					
Dobson			.3800						* Zebulon			.4800					
* Elkin			.4750						Warren	2001	.8400						
Mount Airy			.5600		6%				Macon			.3000					
Pilot Mountain			.4800						Norlina			.6400					
Swain	1997	.5500		3%					Warrenton			.6500					
Bryson City			.5000						Washington	1997	1.0150		6%				
Transylvania	2002	.4800		3%					Creswell			.5000					
Brevard			.4950						Plymouth			.7200					
Rosman			.4600						Roper			.8200					
Tyrrell	1997	1.0100		6%					Watauga	2002	.3500						
Columbia			.6000						* Beech Mountain			.6250		6%			
Union	2004	.5250							* Blowing Rock			.2950		6%			
Fairview			.0200						Boone			.4000		3%			
Hemby Bridge			.0300						* Seven Devils			.5800					
Indian Trail			.0800						Wayne	2003	.6600						
Lake Park			.2200						Eureka			.5000					
Marshville			.3800						Fremont			.6500					
Marvin			.0517						Goldsboro			.6000		5%			
Mineral Springs			.0270						* Mount Olive			.5900					
* Mint Hill			.2750						Pikeville			.5000					
Monroe			.4800		5%				Seven Springs			.5000					
* Stallings			.2500						Walnut Creek			.3600					
Unionville			.0200						Wilkes	2003	.6100						
Waxhaw			.3400						* Elkin			.4750					
* Weddington			.0400						North Wilkesboro			.4600					
Wesley Chapel			.0200						Ronda			.4000					
Wingate			.3600						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 [%]		
Wilson	2000	.7200		3%					Yadkin	1999	.6800							
Black Creek			.5500						Boonville			.4800						
Elm City			.6300						East Bend			.4800						
* Kenly			.6100						Jonesville			.5100		1%				
Lucama			.4500						Yadkinville			.3400						
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.