

# **SALES ASSESSMENT RATIO STUDIES AS OF JANUARY 1, 2021**



North Carolina Department of Revenue  
Property Tax Division

## Introduction

This report is a compilation of the sales assessment ratio studies, which were conducted pursuant to the provisions of N.C.G.S. 105-284. The sales assessment ratios contained in this report are used to equalize the public service company property valuations.

The studies were conducted in accordance with the Sales Ratio Study seminars instructed by the staff of the Property Tax Division. The ratios have sale transactions, which occurred during the period from 01/01/2020 to 12/31/2020.

The information contained in this report has been calculated with the source data submitted by each county, and has been reviewed by the staff of the Local Government Division. This report should be viewed as a compilation of the sales-assessment ratios effective as of 01/01/2021

Any questions concerning this report should be directed to one of the following people:

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The Sales Ratio Study is a study used to measure the level of appraisal. By checking the level of appraisal and equalizing values of the Public Service Companies of 4<sup>th</sup> and 7<sup>th</sup> year counties, we are ensuring fairness and equality amongst all taxpayers.

When reviewing this book, you will find the following columns: Revaluation Year, Median, Tax Rate, Effective Tax Rate and the COD (Coefficient of Dispersion). The list below gives an explanation of what each column represents.

**Reappraisal Year**

This is the year of the last revaluation for the county identified in the same row.

**Median**

This column represents the final sales ratio value certified by the Department of Revenue. We calculate the median by aligning all of the ratios for a particular county from highest to lowest, and then selecting the middle value. If there is an odd number of values the median is the middle number, if there is an even number of values, the median is the two middle values added together and then divided by two. The median is chosen over other central tendencies such as the mean (average), because it is effected less by outliers.

**Tax Rate**

This is the actual tax rate of the current tax year.

**Effective Tax Rate**

The effective tax rate is the actual tax rate multiplied by the assessment level (median).

**Coefficient of Dispersion**

The Coefficient of Dispersion is used to measure uniformity in the sales ratio study. A high COD shows that there is a large variance between the highest ratios and the lowest ratios compared to the median. A low COD represents conformity amongst the county. In a reappraisal year, we would expect the COD to be lower than in non-reappraisal years.

**2021 List of the Sales Ratio Study Sorted Alphabetically by County**

	County	Reappraisal		Effective Tax		COD
		Year	Median	Rate	Rate	
1	ALAMANCE	2017	81.06	.6700	54.31	24.40
2	ALEXANDER	2015	79.10	.7900	62.49	30.02
3	ALLEGHANY	2021	99.91	.5970	59.65	28.10
4	ANSON	2018	88.99	.7770	69.15	34.98
5	ASHE	2019	89.91	.4430	39.83	27.85
6	AVERY	2018	76.13	.5500	41.87	40.24
7	BEAUFORT	2018	89.94	.6350	57.11	36.74
8	BERTIE	2020	94.84	.8650	82.03	21.53
9	BLADEN	2015	96.50	.8200	79.13	32.30
10	BRUNSWICK	2019	87.96	.4850	42.66	17.44
11	BUNCOMBE	2021	98.73	.5290	52.23	12.18
12	BURKE	2019	86.34	.6950	60.01	19.32
13	CABARRUS	2020	94.25	.7400	69.75	7.42
14	CALDWELL	2021	97.41	.6300	61.37	6.55
15	CAMDEN	2015	83.77	.7400	61.99	25.02
16	CARTERET	2020	86.33	.3100	26.76	30.66
17	CASWELL	2016	98.59	.7350	72.46	11.72
18	CATAWBA	2019	84.41	.5750	48.53	13.59
19	CHATHAM	2021	98.23	.6700	65.81	11.26
20	CHEROKEE	2020	98.96	.5200	51.46	18.12
21	CHOWAN	2014	89.25	.7550	67.38	40.83
22	CLAY	2018	92.15	.4300	39.63	54.57
23	CLEVELAND	2021	98.03	.7200	70.58	24.33
24	COLUMBUS	2021	99.19	.8050	79.84	32.15
25	CRAVEN	2016	88.43	.5494	48.58	9.98
26	CUMBERLAND	2017	88.65	.7990	70.83	10.76
27	CURRITUCK	2021	98.56	.4800	47.31	7.54
28	DARE	2020	99.91	.4700	46.96	7.77
29	DAVIDSON	2021	100.00	.5400	54.00	6.27
30	DAVIE	2021	97.14	.7380	71.69	12.74
31	DUPLIN	2017	93.62	.7350	68.81	19.64
32	DURHAM	2019	85.52	.7122	60.91	9.51
33	EDGECOMBE	2017	93.55	.9500	88.87	28.86
34	FORSYTH	2021	100.05	.7535	75.39	6.12
35	FRANKLIN	2018	84.30	.8050	67.86	14.46
36	GASTON	2019	83.67	.8400	70.28	17.66
37	GATES	2017	99.68	.7900	78.75	64.63
38	GRAHAM	2019	86.15	.6500	56.00	35.11
39	GRANVILLE	2018	79.69	.8400	66.94	24.34
40	GREENE	2021	94.11	.7860	73.97	24.65
41	GUILFORD	2017	82.44	.7305	60.22	26.29
42	HALIFAX	2020	93.61	.7700	72.08	18.98
43	HARNETT	2017	84.13	.7500	63.10	24.24
44	HAYWOOD	2021	96.23	.5850	56.30	13.68
45	HENDERSON	2019	87.89	.5610	49.31	13.49

**2021 List of the Sales Ratio Study Sorted Alphabetically by County**

	County	Reappraisal		Effective Tax		COD
		Year	Median	Rate	Rate	
46	HERTFORD	2019	100.34	.8400	84.29	31.50
47	HOKE	2014	92.17	.7500	69.13	12.29
48	HYDE	2017	88.38	.7700	68.05	44.49
49	IREDELL	2019	87.72	.5275	46.27	12.62
50	JACKSON	2021	100.00	.3800	38.00	2.87
51	JOHNSTON	2019	91.73	.7600	69.72	8.82
52	JONES	2014	93.63	.7900	73.96	21.02
53	LEE	2019	89.88	.7750	69.66	14.56
54	LENOIR	2017	95.46	.8450	80.66	22.45
55	LINCOLN	2019	87.37	.5990	52.33	13.82
56	MACON	2019	96.66	.3747	36.22	19.15
57	MADISON	2020	89.51	.5500	49.23	34.91
58	MARTIN	2017	100.17	.8100	81.14	29.19
59	MCDOWELL	2019	86.62	.5875	50.89	31.34
60	MECKLENBURG	2019	88.49	.6169	54.59	8.90
61	MITCHELL	2018	85.61	.5800	49.65	28.50
62	MONTGOMERY	2020	93.95	.6200	58.25	33.15
63	MOORE	2019	91.70	.5100	46.77	21.76
64	NASH	2017	84.30	.6700	56.48	23.40
65	NEW HANOVER	2021	100.10	.5550	55.56	6.68
66	NORTHAMPTON	2015	93.08	.9150	85.17	48.18
67	ONSLow	2018	85.52	.7050	60.29	10.29
68	ORANGE	2021	98.66	.8679	85.63	10.26
69	PAMLICO	2020	92.35	.6250	57.72	25.34
70	PASQUOTANK	2014	85.98	.7700	66.20	21.14
71	PENDER	2019	85.36	.6450	55.06	16.76
72	PERQUIMANS	2016	89.89	.5900	53.04	49.26
73	PERSON	2021	97.59	.7300	71.24	10.83
74	PITT	2020	92.42	.7310	67.56	11.49
75	POLK	2021	96.54	.5494	53.04	19.80
76	RANDOLPH	2019	87.32	.6327	55.25	15.32
77	RICHMOND	2016	95.90	.8300	79.60	24.96
78	ROBESON	2018	92.45	.7700	71.19	29.89
79	ROCKINGHAM	2019	91.52	.6950	63.61	24.59
80	ROWAN	2019	85.89	.6575	56.47	22.44
81	RUTHERFORD	2019	88.41	.5970	52.78	31.44
82	SAMPSON	2019	93.01	.8250	76.74	40.79
83	SCOTLAND	2019	91.46	1.0000	91.46	16.47
84	STANLY	2021	98.70	.6700	66.13	3.93
85	STOKES	2021	99.94	.6600	65.96	3.68
86	SURRY	2021	99.56	.5820	57.94	4.86
87	SWAIN	2021	99.84	.3600	35.94	8.85
88	TRANSYLVANIA	2021	99.85	.6360	63.50	6.44
89	TYRRELL	2017	95.70	.8800	84.22	53.20
90	UNION	2021	100.00	.7309	73.09	11.57

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**2021 List of the Sales Ratio Study Sorted Alphabetically by County**

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		<b>Reappraisal</b>		<b>Effective Tax</b>		
	<b>County</b>	<b>Year</b>	<b>Median</b>	<b>Rate</b>	<b>Rate</b>	<b>COD</b>
<b>91</b>	<b>VANCE</b>	<b>2016</b>	<b>80.87</b>	<b>.8900</b>	<b>71.97</b>	<b>28.60</b>
<b>92</b>	<b>WAKE</b>	<b>2020</b>	<b>95.73</b>	<b>.7207</b>	<b>69.00</b>	<b>8.48</b>
<b>93</b>	<b>WARREN</b>	<b>2017</b>	<b>91.72</b>	<b>.7900</b>	<b>72.46</b>	<b>50.23</b>
<b>94</b>	<b>WASHINGTON</b>	<b>2021</b>	<b>100.00</b>	<b>.8550</b>	<b>85.50</b>	<b>49.37</b>
<b>95</b>	<b>WATAUGA</b>	<b>2014</b>	<b>78.92</b>	<b>.4030</b>	<b>31.80</b>	<b>23.48</b>
<b>96</b>	<b>WAYNE</b>	<b>2019</b>	<b>94.45</b>	<b>.6635</b>	<b>62.67</b>	<b>13.29</b>
<b>97</b>	<b>WILKES</b>	<b>2019</b>	<b>92.04</b>	<b>.6600</b>	<b>60.74</b>	<b>15.90</b>
<b>98</b>	<b>WILSON</b>	<b>2016</b>	<b>84.31</b>	<b>.7300</b>	<b>61.54</b>	<b>23.59</b>
<b>99</b>	<b>YADKIN</b>	<b>2017</b>	<b>90.25</b>	<b>.6600</b>	<b>59.57</b>	<b>25.81</b>
<b>100</b>	<b>YANCEY</b>	<b>2016</b>	<b>93.52</b>	<b>.6000</b>	<b>56.11</b>	<b>11.40</b>

**2021 List of the Sales Ratio Study Sorted Alphabetically by Median**

	County	Reappraisal		Effective Tax		
		Year	Median	Rate	Rate	COD
1	HERTFORD	2019	100.34	.8400	84.29	31.50
2	MARTIN	2017	100.17	.8100	81.14	29.19
3	NEW HANOVER	2021	100.10	.5550	55.56	6.68
4	FORSYTH	2021	100.05	.7535	75.39	6.12
5	DAVIDSON	2021	100.00	.5400	54.00	6.27
6	JACKSON	2021	100.00	.3800	38.00	2.87
7	UNION	2021	100.00	.7309	73.09	11.57
8	WASHINGTON	2021	100.00	.8550	85.50	49.37
9	STOKES	2021	99.94	.6600	65.96	3.68
10	ALLEGHANY	2021	99.91	.5970	59.65	28.10
11	DARE	2020	99.91	.4700	46.96	7.77
12	TRANSYLVANIA	2021	99.85	.6360	63.50	6.44
13	SWAIN	2021	99.84	.3600	35.94	8.85
14	GATES	2017	99.68	.7900	78.75	64.63
15	SURRY	2021	99.56	.5820	57.94	4.86
16	COLUMBUS	2021	99.19	.8050	79.84	32.15
17	CHEROKEE	2020	98.96	.5200	51.46	18.12
18	BUNCOMBE	2021	98.73	.5290	52.23	12.18
19	STANLY	2021	98.70	.6700	66.13	3.93
20	ORANGE	2021	98.66	.8679	85.63	10.26
21	CASWELL	2016	98.59	.7350	72.46	11.72
22	CURRITUCK	2021	98.56	.4800	47.31	7.54
23	CHATHAM	2021	98.23	.6700	65.81	11.26
24	CLEVELAND	2021	98.03	.7200	70.58	24.33
25	PERSON	2021	97.59	.7300	71.24	10.83
26	CALDWELL	2021	97.41	.6300	61.37	6.55
27	DAVIE	2021	97.14	.7380	71.69	12.74
28	MACON	2019	96.66	.3747	36.22	19.15
29	POLK	2021	96.54	.5494	53.04	19.80
30	BLADEN	2015	96.50	.8200	79.13	32.30
31	HAYWOOD	2021	96.23	.5850	56.30	13.68
32	RICHMOND	2016	95.90	.8300	79.60	24.96
33	WAKE	2020	95.73	.7207	69.00	8.48
34	TYRRELL	2017	95.70	.8800	84.22	53.20
35	LENOIR	2017	95.46	.8450	80.66	22.45
36	BERTIE	2020	94.84	.8650	82.03	21.53
37	WAYNE	2019	94.45	.6635	62.67	13.29
38	CABARRUS	2020	94.25	.7400	69.75	7.42
39	GREENE	2021	94.11	.7860	73.97	24.65
40	MONTGOMERY	2020	93.95	.6200	58.25	33.15
41	JONES	2014	93.63	.7900	73.96	21.02
42	DUPLIN	2017	93.62	.7350	68.81	19.64
43	HALIFAX	2020	93.61	.7700	72.08	18.98
44	EDGECOMBE	2017	93.55	.9500	88.87	28.86
45	YANCEY	2016	93.52	.6000	56.11	11.40

**2021 List of the Sales Ratio Study Sorted Alphabetically by Median**

	County	Reappraisal		Effective Tax		
		Year	Median	Rate	Rate	COD
46	NORTHAMPTON	2015	93.08	.9150	85.17	48.18
47	SAMPSON	2019	93.01	.8250	76.74	40.79
48	ROBESON	2018	92.45	.7700	71.19	29.89
49	PITT	2020	92.42	.7310	67.56	11.49
50	PAMLICO	2020	92.35	.6250	57.72	25.34
51	HOKE	2014	92.17	.7500	69.13	12.29
52	CLAY	2018	92.15	.4300	39.63	54.57
53	WILKES	2019	92.04	.6600	60.74	15.90
54	JOHNSTON	2019	91.73	.7600	69.72	8.82
55	WARREN	2017	91.72	.7900	72.46	50.23
56	MOORE	2019	91.70	.5100	46.77	21.76
57	ROCKINGHAM	2019	91.52	.6950	63.61	24.59
58	SCOTLAND	2019	91.46	1.0000	91.46	16.47
59	YADKIN	2017	90.25	.6600	59.57	25.81
60	BEAUFORT	2018	89.94	.6350	57.11	36.74
61	ASHE	2019	89.91	.4430	39.83	27.85
62	PERQUIMANS	2016	89.89	.5900	53.04	49.26
63	LEE	2019	89.88	.7750	69.66	14.56
64	MADISON	2020	89.51	.5500	49.23	34.91
65	CHOWAN	2014	89.25	.7550	67.38	40.83
66	ANSON	2018	88.99	.7770	69.15	34.98
67	CUMBERLAND	2017	88.65	.7990	70.83	10.76
68	MECKLENBURG	2019	88.49	.6169	54.59	8.90
69	CRAVEN	2016	88.43	.5494	48.58	9.98
70	RUTHERFORD	2019	88.41	.5970	52.78	31.44
71	HYDE	2017	88.38	.7700	68.05	44.49
72	BRUNSWICK	2019	87.96	.4850	42.66	17.44
73	HENDERSON	2019	87.89	.5610	49.31	13.49
74	IREDELL	2019	87.72	.5275	46.27	12.62
75	LINCOLN	2019	87.37	.5990	52.33	13.82
76	RANDOLPH	2019	87.32	.6327	55.25	15.32
77	MCDOWELL	2019	86.62	.5875	50.89	31.34
78	BURKE	2019	86.34	.6950	60.01	19.32
79	CARTERET	2020	86.33	.3100	26.76	30.66
80	GRAHAM	2019	86.15	.6500	56.00	35.11
81	PASQUOTANK	2014	85.98	.7700	66.20	21.14
82	ROWAN	2019	85.89	.6575	56.47	22.44
83	MITCHELL	2018	85.61	.5800	49.65	28.50
84	DURHAM	2019	85.52	.7122	60.91	9.51
85	ONSLow	2018	85.52	.7050	60.29	10.29
86	PENDER	2019	85.36	.6450	55.06	16.76
87	CATAWBA	2019	84.41	.5750	48.53	13.59
88	WILSON	2016	84.31	.7300	61.54	23.59
89	FRANKLIN	2018	84.30	.8050	67.86	14.46
90	NASH	2017	84.30	.6700	56.48	23.40



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**2021 List of the Sales Ratio Study Sorted Alphabetically by Median**

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		Reappraisal		Effective Tax		
	County	Year	Median	Rate	Rate	COD
91	HARNETT	2017	84.13	.7500	63.10	24.24
92	CAMDEN	2015	83.77	.7400	61.99	25.02
93	GASTON	2019	83.67	.8400	70.28	17.66
94	GUILFORD	2017	82.44	.7305	60.22	26.29
95	ALAMANCE	2017	81.06	.6700	54.31	24.40
96	VANCE	2016	80.87	.8900	71.97	28.60
97	GRANVILLE	2018	79.69	.8400	66.94	24.34
98	ALEXANDER	2015	79.10	.7900	62.49	30.02
99	WATAUGA	2014	78.92	.4030	31.80	23.48
100	AVERY	2018	76.13	.5500	41.87	40.24

**2021 List of the Sales Ratio Study Sorted Alphabetically by Rate**

	County	Reappraisal		Effective Tax		COD
		Year	Median	Rate	Rate	
1	SCOTLAND	2019	91.46	1.0000	91.46	16.47
2	EDGECOMBE	2017	93.55	.9500	88.87	28.86
3	NORTHAMPTON	2015	93.08	.9150	85.17	48.18
4	VANCE	2016	80.87	.8900	71.97	28.60
5	TYRRELL	2017	95.70	.8800	84.22	53.20
6	ORANGE	2021	98.66	.8679	85.63	10.26
7	BERTIE	2020	94.84	.8650	82.03	21.53
8	WASHINGTON	2021	100.00	.8550	85.50	49.37
9	LENOIR	2017	95.46	.8450	80.66	22.45
10	GASTON	2019	83.67	.8400	70.28	17.66
11	GRANVILLE	2018	79.69	.8400	66.94	24.34
12	HERTFORD	2019	100.34	.8400	84.29	31.50
13	RICHMOND	2016	95.90	.8300	79.60	24.96
14	SAMPSON	2019	93.01	.8250	76.74	40.79
15	BLADEN	2015	96.50	.8200	79.13	32.30
16	MARTIN	2017	100.17	.8100	81.14	29.19
17	COLUMBUS	2021	99.19	.8050	79.84	32.15
18	FRANKLIN	2018	84.30	.8050	67.86	14.46
19	CUMBERLAND	2017	88.65	.7990	70.83	10.76
20	ALEXANDER	2015	79.10	.7900	62.49	30.02
21	GATES	2017	99.68	.7900	78.75	64.63
22	JONES	2014	93.63	.7900	73.96	21.02
23	WARREN	2017	91.72	.7900	72.46	50.23
24	GREENE	2021	94.11	.7860	73.97	24.65
25	ANSON	2018	88.99	.7770	69.15	34.98
26	LEE	2019	89.88	.7750	69.66	14.56
27	HALIFAX	2020	93.61	.7700	72.08	18.98
28	HYDE	2017	88.38	.7700	68.05	44.49
29	PASQUOTANK	2014	85.98	.7700	66.20	21.14
30	ROBESON	2018	92.45	.7700	71.19	29.89
31	JOHNSTON	2019	91.73	.7600	69.72	8.82
32	CHOWAN	2014	89.25	.7550	67.38	40.83
33	FORSYTH	2021	100.05	.7535	75.39	6.12
34	HARNETT	2017	84.13	.7500	63.10	24.24
35	HOKE	2014	92.17	.7500	69.13	12.29
36	CABARRUS	2020	94.25	.7400	69.75	7.42
37	CAMDEN	2015	83.77	.7400	61.99	25.02
38	DAVIE	2021	97.14	.7380	71.69	12.74
39	CASWELL	2016	98.59	.7350	72.46	11.72
40	DUPLIN	2017	93.62	.7350	68.81	19.64
41	PITT	2020	92.42	.7310	67.56	11.49
42	UNION	2021	100.00	.7309	73.09	11.57
43	GUILFORD	2017	82.44	.7305	60.22	26.29
44	PERSON	2021	97.59	.7300	71.24	10.83
45	WILSON	2016	84.31	.7300	61.54	23.59

**2021 List of the Sales Ratio Study Sorted Alphabetically by Rate**

	County	Reappraisal		Effective Tax		COD
		Year	Median	Rate	Rate	
46	WAKE	2020	95.73	.7207	69.00	8.48
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48	DURHAM	2019	85.52	.7122	60.91	9.51
49	ONSLow	2018	85.52	.7050	60.29	10.29
50	BURKE	2019	86.34	.6950	60.01	19.32
51	ROCKINGHAM	2019	91.52	.6950	63.61	24.59
52	ALAMANCE	2017	81.06	.6700	54.31	24.40
53	CHATHAM	2021	98.23	.6700	65.81	11.26
54	NASH	2017	84.30	.6700	56.48	23.40
55	STANLY	2021	98.70	.6700	66.13	3.93
56	WAYNE	2019	94.45	.6635	62.67	13.29
57	STOKES	2021	99.94	.6600	65.96	3.68
58	WILKES	2019	92.04	.6600	60.74	15.90
59	YADKIN	2017	90.25	.6600	59.57	25.81
60	ROWAN	2019	85.89	.6575	56.47	22.44
61	GRAHAM	2019	86.15	.6500	56.00	35.11
62	PENDER	2019	85.36	.6450	55.06	16.76
63	TRANSYLVANIA	2021	99.85	.6360	63.50	6.44
64	BEAUFORT	2018	89.94	.6350	57.11	36.74
65	RANDOLPH	2019	87.32	.6327	55.25	15.32
66	CALDWELL	2021	97.41	.6300	61.37	6.55
67	PAMLICO	2020	92.35	.6250	57.72	25.34
68	MONTGOMERY	2020	93.95	.6200	58.25	33.15
69	MECKLENBURG	2019	88.49	.6169	54.59	8.90
70	YANCEY	2016	93.52	.6000	56.11	11.40
71	LINCOLN	2019	87.37	.5990	52.33	13.82
72	ALLEGHANY	2021	99.91	.5970	59.65	28.10
73	RUTHERFORD	2019	88.41	.5970	52.78	31.44
74	PERQUIMANS	2016	89.89	.5900	53.04	49.26
75	MCDOWELL	2019	86.62	.5875	50.89	31.34
76	HAYWOOD	2021	96.23	.5850	56.30	13.68
77	SURRY	2021	99.56	.5820	57.94	4.86
78	MITCHELL	2018	85.61	.5800	49.65	28.50
79	CATAWBA	2019	84.41	.5750	48.53	13.59
80	HENDERSON	2019	87.89	.5610	49.31	13.49
81	NEW HANOVER	2021	100.10	.5550	55.56	6.68
82	AVERY	2018	76.13	.5500	41.87	40.24
83	MADISON	2020	89.51	.5500	49.23	34.91
84	CRAVEN	2016	88.43	.5494	48.58	9.98
85	POLK	2021	96.54	.5494	53.04	19.80
86	DAVIDSON	2021	100.00	.5400	54.00	6.27
87	BUNCOMBE	2021	98.73	.5290	52.23	12.18
88	IREDELL	2019	87.72	.5275	46.27	12.62
89	CHEROKEE	2020	98.96	.5200	51.46	18.12
90	MOORE	2019	91.70	.5100	46.77	21.76

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**2021 List of the Sales Ratio Study Sorted Alphabetically by Rate**

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		Reappraisal		Effective Tax		
	County	Year	Median	Rate	Rate	COD
91	BRUNSWICK	2019	87.96	.4850	42.66	17.44
92	CURRITUCK	2021	98.56	.4800	47.31	7.54
93	DARE	2020	99.91	.4700	46.96	7.77
94	ASHE	2019	89.91	.4430	39.83	27.85
95	CLAY	2018	92.15	.4300	39.63	54.57
96	WATAUGA	2014	78.92	.4030	31.80	23.48
97	JACKSON	2021	100.00	.3800	38.00	2.87
98	MACON	2019	96.66	.3747	36.22	19.15
99	SWAIN	2021	99.84	.3600	35.94	8.85
100	CARTERET	2020	86.33	.3100	26.76	30.66

**2021 List of the Sales Ratio Study Sorted Alphabetically by Effective Tax Rate**

	Reappraisal			Effective Tax		
	County	Year	Median	Rate	Rate	COD
1	SCOTLAND	2019	91.46	1.0000	91.46	16.47
2	EDGECOMBE	2017	93.55	.9500	88.87	28.86
3	ORANGE	2021	98.66	.8679	85.63	10.26
4	WASHINGTON	2021	100.00	.8550	85.50	49.37
5	NORTHAMPTON	2015	93.08	.9150	85.17	48.18
6	HERTFORD	2019	100.34	.8400	84.29	31.50
7	TYRRELL	2017	95.70	.8800	84.22	53.20
8	BERTIE	2020	94.84	.8650	82.03	21.53
9	MARTIN	2017	100.17	.8100	81.14	29.19
10	LENOIR	2017	95.46	.8450	80.66	22.45
11	COLUMBUS	2021	99.19	.8050	79.84	32.15
12	RICHMOND	2016	95.90	.8300	79.60	24.96
13	BLADEN	2015	96.50	.8200	79.13	32.30
14	GATES	2017	99.68	.7900	78.75	64.63
15	SAMPSON	2019	93.01	.8250	76.74	40.79
16	FORSYTH	2021	100.05	.7535	75.39	6.12
17	GREENE	2021	94.11	.7860	73.97	24.65
18	JONES	2014	93.63	.7900	73.96	21.02
19	UNION	2021	100.00	.7309	73.09	11.57
20	CASWELL	2016	98.59	.7350	72.46	11.72
21	WARREN	2017	91.72	.7900	72.46	50.23
22	HALIFAX	2020	93.61	.7700	72.08	18.98
23	VANCE	2016	80.87	.8900	71.97	28.60
24	DAVIE	2021	97.14	.7380	71.69	12.74
25	PERSON	2021	97.59	.7300	71.24	10.83
26	ROBESON	2018	92.45	.7700	71.19	29.89
27	CUMBERLAND	2017	88.65	.7990	70.83	10.76
28	CLEVELAND	2021	98.03	.7200	70.58	24.33
29	GASTON	2019	83.67	.8400	70.28	17.66
30	CABARRUS	2020	94.25	.7400	69.75	7.42
31	JOHNSTON	2019	91.73	.7600	69.72	8.82
32	LEE	2019	89.88	.7750	69.66	14.56
33	ANSON	2018	88.99	.7770	69.15	34.98
34	HOKE	2014	92.17	.7500	69.13	12.29
35	WAKE	2020	95.73	.7207	69.00	8.48
36	DUPLIN	2017	93.62	.7350	68.81	19.64
37	HYDE	2017	88.38	.7700	68.05	44.49
38	FRANKLIN	2018	84.30	.8050	67.86	14.46
39	PITT	2020	92.42	.7310	67.56	11.49
40	CHOWAN	2014	89.25	.7550	67.38	40.83
41	GRANVILLE	2018	79.69	.8400	66.94	24.34
42	PASQUOTANK	2014	85.98	.7700	66.20	21.14
43	STANLY	2021	98.70	.6700	66.13	3.93
44	STOKES	2021	99.94	.6600	65.96	3.68
45	CHATHAM	2021	98.23	.6700	65.81	11.26

**2021 List of the Sales Ratio Study Sorted Alphabetically by Effective Tax Rate**

	County	Reappraisal		Effective Tax		
		Year	Median	Rate	Rate	COD
46	ROCKINGHAM	2019	91.52	.6950	63.61	24.59
47	TRANSYLVANIA	2021	99.85	.6360	63.50	6.44
48	HARNETT	2017	84.13	.7500	63.10	24.24
49	WAYNE	2019	94.45	.6635	62.67	13.29
50	ALEXANDER	2015	79.10	.7900	62.49	30.02
51	CAMDEN	2015	83.77	.7400	61.99	25.02
52	WILSON	2016	84.31	.7300	61.54	23.59
53	CALDWELL	2021	97.41	.6300	61.37	6.55
54	DURHAM	2019	85.52	.7122	60.91	9.51
55	WILKES	2019	92.04	.6600	60.74	15.90
56	ONSLow	2018	85.52	.7050	60.29	10.29
57	GUILFORD	2017	82.44	.7305	60.22	26.29
58	BURKE	2019	86.34	.6950	60.01	19.32
59	ALLEGHANY	2021	99.91	.5970	59.65	28.10
60	YADKIN	2017	90.25	.6600	59.57	25.81
61	MONTGOMERY	2020	93.95	.6200	58.25	33.15
62	SURRY	2021	99.56	.5820	57.94	4.86
63	PAMLICO	2020	92.35	.6250	57.72	25.34
64	BEAUFORT	2018	89.94	.6350	57.11	36.74
65	NASH	2017	84.30	.6700	56.48	23.40
66	ROWAN	2019	85.89	.6575	56.47	22.44
67	HAYWOOD	2021	96.23	.5850	56.30	13.68
68	YANCEY	2016	93.52	.6000	56.11	11.40
69	GRAHAM	2019	86.15	.6500	56.00	35.11
70	NEW HANOVER	2021	100.10	.5550	55.56	6.68
71	RANDOLPH	2019	87.32	.6327	55.25	15.32
72	PENDER	2019	85.36	.6450	55.06	16.76
73	MECKLENBURG	2019	88.49	.6169	54.59	8.90
74	ALAMANCE	2017	81.06	.6700	54.31	24.40
75	DAVIDSON	2021	100.00	.5400	54.00	6.27
76	PERQUIMANS	2016	89.89	.5900	53.04	49.26
77	POLK	2021	96.54	.5494	53.04	19.80
78	RUTHERFORD	2019	88.41	.5970	52.78	31.44
79	LINCOLN	2019	87.37	.5990	52.33	13.82
80	BUNCOMBE	2021	98.73	.5290	52.23	12.18
81	CHEROKEE	2020	98.96	.5200	51.46	18.12
82	MCDOWELL	2019	86.62	.5875	50.89	31.34
83	MITCHELL	2018	85.61	.5800	49.65	28.50
84	HENDERSON	2019	87.89	.5610	49.31	13.49
85	MADISON	2020	89.51	.5500	49.23	34.91
86	CRAVEN	2016	88.43	.5494	48.58	9.98
87	CATAWBA	2019	84.41	.5750	48.53	13.59
88	CURRITUCK	2021	98.56	.4800	47.31	7.54
89	DARE	2020	99.91	.4700	46.96	7.77
90	MOORE	2019	91.70	.5100	46.77	21.76

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**2021 List of the Sales Ratio Study Sorted Alphabetically by Effective Tax Rate**

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		Reappraisal		Effective Tax		
	County	Year	Median	Rate	Rate	COD
91	IREDELL	2019	87.72	.5275	46.27	12.62
92	BRUNSWICK	2019	87.96	.4850	42.66	17.44
93	AVERY	2018	76.13	.5500	41.87	40.24
94	ASHE	2019	89.91	.4430	39.83	27.85
95	CLAY	2018	92.15	.4300	39.63	54.57
96	JACKSON	2021	100.00	.3800	38.00	2.87
97	MACON	2019	96.66	.3747	36.22	19.15
98	SWAIN	2021	99.84	.3600	35.94	8.85
99	WATAUGA	2014	78.92	.4030	31.80	23.48
100	CARTERET	2020	86.33	.3100	26.76	30.66

**2021 List of the Sales Ratio Study Sorted Alphabetically by Reappraisal Year**

	County	Reappraisal		Effective Tax		
		Year	Median	Rate	Rate	COD
1	ALLEGHANY	2021	99.91	.5970	59.65	28.10
2	BUNCOMBE	2021	98.73	.5290	52.23	12.18
3	CALDWELL	2021	97.41	.6300	61.37	6.55
4	CHATHAM	2021	98.23	.6700	65.81	11.26
5	CLEVELAND	2021	98.03	.7200	70.58	24.33
6	COLUMBUS	2021	99.19	.8050	79.84	32.15
7	CURRITUCK	2021	98.56	.4800	47.31	7.54
8	DAVIDSON	2021	100.00	.5400	54.00	6.27
9	DAVIE	2021	97.14	.7380	71.69	12.74
10	FORSYTH	2021	100.05	.7535	75.39	6.12
11	GREENE	2021	94.11	.7860	73.97	24.65
12	HAYWOOD	2021	96.23	.5850	56.30	13.68
13	JACKSON	2021	100.00	.3800	38.00	2.87
14	NEW HANOVER	2021	100.10	.5550	55.56	6.68
15	ORANGE	2021	98.66	.8679	85.63	10.26
16	PERSON	2021	97.59	.7300	71.24	10.83
17	POLK	2021	96.54	.5494	53.04	19.80
18	STANLY	2021	98.70	.6700	66.13	3.93
19	STOKES	2021	99.94	.6600	65.96	3.68
20	SURRY	2021	99.56	.5820	57.94	4.86
21	SWAIN	2021	99.84	.3600	35.94	8.85
22	TRANSYLVANIA	2021	99.85	.6360	63.50	6.44
23	UNION	2021	100.00	.7309	73.09	11.57
24	WASHINGTON	2021	100.00	.8550	85.50	49.37

2021 Reappraisal County Stats					
Minimum	94.11	0.3600	35.94	2.87	
Maximum	100.10	0.8679	85.63	49.37	
Average	98.68	0.6421	63.32	13.53	

25	BERTIE	2020	94.84	.8650	82.03	21.53
26	CABARRUS	2020	94.25	.7400	69.75	7.42
27	CARTERET	2020	86.33	.3100	26.76	30.66
28	CHEROKEE	2020	98.96	.5200	51.46	18.12
29	DARE	2020	99.91	.4700	46.96	7.77
30	HALIFAX	2020	93.61	.7700	72.08	18.98
31	MADISON	2020	89.51	.5500	49.23	34.91
32	MONTGOMERY	2020	93.95	.6200	58.25	33.15
33	PAMLICO	2020	92.35	.6250	57.72	25.34
34	PITT	2020	92.42	.7310	67.56	11.49
35	WAKE	2020	95.73	.7207	69.00	8.48



**2021 List of the Sales Ratio Study Sorted Alphabetically by Reappraisal Year**

County	Reappraisal		Effective Tax			
	Year	Median	Rate	Rate	COD	
<b>2020 Reappraisal County Stats</b>						
	<b>Minimum</b>	<b>86.33</b>	<b>0.31</b>	<b>26.76</b>	<b>7.42</b>	
	<b>Maximum</b>	<b>99.91</b>	<b>0.87</b>	<b>82.03</b>	<b>34.91</b>	
	<b>Average</b>	<b>93.81</b>	<b>0.63</b>	<b>59.16</b>	<b>19.80</b>	
36	ASHE	2019	89.91	.4430	39.83	27.85
37	BRUNSWICK	2019	87.96	.4850	42.66	17.44
38	BURKE	2019	86.34	.6950	60.01	19.32
39	CATAWBA	2019	84.41	.5750	48.53	13.59
40	DURHAM	2019	85.52	.7122	60.91	9.51
41	GASTON	2019	83.67	.8400	70.28	17.66
42	GRAHAM	2019	86.15	.6500	56.00	35.11
43	HENDERSON	2019	87.89	.5610	49.31	13.49
44	HERTFORD	2019	100.34	.8400	84.29	31.50
45	IREDELL	2019	87.72	.5275	46.27	12.62
46	JOHNSTON	2019	91.73	.7600	69.72	8.82
47	LEE	2019	89.88	.7750	69.66	14.56
48	LINCOLN	2019	87.37	.5990	52.33	13.82
49	MACON	2019	96.66	.3747	36.22	19.15
50	MCDOWELL	2019	86.62	.5875	50.89	31.34
51	MECKLENBURG	2019	88.49	.6169	54.59	8.90
52	MOORE	2019	91.70	.5100	46.77	21.76
53	PENDER	2019	85.36	.6450	55.06	16.76
54	RANDOLPH	2019	87.32	.6327	55.25	15.32
55	ROCKINGHAM	2019	91.52	.6950	63.61	24.59
56	ROWAN	2019	85.89	.6575	56.47	22.44
57	RUTHERFORD	2019	88.41	.5970	52.78	31.44
58	SAMPSON	2019	93.01	.8250	76.74	40.79
59	SCOTLAND	2019	91.46	1.0000	91.46	16.47
60	WAYNE	2019	94.45	.6635	62.67	13.29
61	WILKES	2019	92.04	.6600	60.74	15.90

<b>2019 Reappraisal County Stats</b>					
	<b>Minimum</b>	<b>83.67</b>	<b>0.37</b>	<b>36.22</b>	<b>8.82</b>
	<b>Maximum</b>	<b>100.34</b>	<b>1.00</b>	<b>91.46</b>	<b>40.79</b>
	<b>Average</b>	<b>89.30</b>	<b>0.65</b>	<b>58.19</b>	<b>19.75</b>

62	ANSON	2018	88.99	.7770	69.15	34.98
63	AVERY	2018	76.13	.5500	41.87	40.24
64	BEAUFORT	2018	89.94	.6350	57.11	36.74
65	CLAY	2018	92.15	.4300	39.63	54.57
66	FRANKLIN	2018	84.30	.8050	67.86	14.46
67	GRANVILLE	2018	79.69	.8400	66.94	24.34

**2021 List of the Sales Ratio Study Sorted Alphabetically by Reappraisal Year**

	County	Reappraisal		Effective Tax		
		Year	Median	Rate	Rate	COD
68	MITCHELL	2018	85.61	.5800	49.65	28.50
69	ONSWLOW	2018	85.52	.7050	60.29	10.29
70	ROBESON	2018	92.45	.7700	71.19	29.89

2018 Reappraisal County Stats					
	Minimum	76.13	0.4300	39.63	10.29
	Maximum	92.45	0.8400	71.19	54.57
	Average	86.09	0.6769	58.19	30.44

71	ALAMANCE	2017	81.06	.6700	54.31	24.40
72	CUMBERLAND	2017	88.65	.7990	70.83	10.76
73	DUPLIN	2017	93.62	.7350	68.81	19.64
74	EDGECOMBE	2017	93.55	.9500	88.87	28.86
75	GATES	2017	99.68	.7900	78.75	64.63
76	GUILFORD	2017	82.44	.7305	60.22	26.29
77	HARNETT	2017	84.13	.7500	63.10	24.24
78	HYDE	2017	88.38	.7700	68.05	44.49
79	LENOIR	2017	95.46	.8450	80.66	22.45
80	MARTIN	2017	100.17	.8100	81.14	29.19
81	NASH	2017	84.30	.6700	56.48	23.40
82	TYRRELL	2017	95.70	.8800	84.22	53.20
83	WARREN	2017	91.72	.7900	72.46	50.23
84	YADKIN	2017	90.25	.6600	59.57	25.81

2017 Reappraisal County Stats					
	Minimum	81.06	0.66	54.31	10.76
	Maximum	100.17	0.95	88.87	64.63
	Average	90.65	0.77	70.53	31.97

85	CASWELL	2016	98.59	.7350	72.46	11.72
86	CRAVEN	2016	88.43	.5494	48.58	9.98
87	PERQUIMANS	2016	89.89	.5900	53.04	49.26
88	RICHMOND	2016	95.90	.8300	79.60	24.96
89	VANCE	2016	80.87	.8900	71.97	28.60
90	WILSON	2016	84.31	.7300	61.54	23.59
91	YANCEY	2016	93.52	.6000	56.11	11.40

2016 Reappraisal County Stats					
	Minimum	80.87	0.55	48.58	9.98
	Maximum	98.59	0.89	79.60	49.26
	Average	90.21	0.70	63.33	22.79

**2021 List of the Sales Ratio Study Sorted Alphabetically by Reappraisal Year**

		<b>Reappraisal</b>			<b>Effective Tax</b>	
	<b>County</b>	<b>Year</b>	<b>Median</b>	<b>Rate</b>	<b>Rate</b>	<b>COD</b>
92	ALEXANDER	2015	79.10	.7900	62.49	30.02
93	BLADEN	2015	96.50	.8200	79.13	32.30
94	CAMDEN	2015	83.77	.7400	61.99	25.02
95	NORTHAMPTON	2015	93.08	.9150	85.17	48.18

<b>2015 Reappraisal County Stats</b>					
	<b>Minimum</b>	<b>79.10</b>	<b>0.7400</b>	<b>61.99</b>	<b>25.02</b>
	<b>Maximum</b>	<b>96.50</b>	<b>0.9150</b>	<b>85.17</b>	<b>48.18</b>
	<b>Average</b>	<b>88.11</b>	<b>0.8163</b>	<b>72.19</b>	<b>33.88</b>

96	CHOWAN	2014	89.25	.7550	67.38	40.83
97	HOKE	2014	92.17	.7500	69.13	12.29
98	JONES	2014	93.63	.7900	73.96	21.02
99	PASQUOTANK	2014	85.98	.7700	66.20	21.14
100	WATAUGA	2014	78.92	.4030	31.80	23.48

<b>2014 Reappraisal County Stats</b>					
	<b>Minimum</b>	<b>78.92</b>	<b>0.4030</b>	<b>31.80</b>	<b>12.29</b>
	<b>Maximum</b>	<b>93.63</b>	<b>0.7900</b>	<b>73.96</b>	<b>40.83</b>
	<b>Average</b>	<b>87.99</b>	<b>0.6936</b>	<b>61.70</b>	<b>23.75</b>