

# BY THE NUMBERS

## What Government Costs in North Carolina Cities and Counties FY 2010

MICHAEL LOWREY  
March 2012

---

# **By The Numbers**

## *What Government Costs in North Carolina Cities and Counties FY 2010*

**MICHAEL LOWREY**

March 2012

- 2 Foreword
- 3 Executive Summary
- 4 Introduction
- 6 Rankings of N.C. Counties by  
Combined Local Tax & Fee Burden
- 10 Rankings of N.C. Counties by  
Combined Property Tax Burden
- 11 Appendix A: County-by-County Data
- 28 Appendix A Summary
- 30 Characteristics of N.C. Counties
- 32 Appendix B: Local Cost of Government  
by Municipality and Population
- 42 Appendix C: Utilities Provided by Municipalities with  
Populations of 5,000+
- 43 Appendix D: AFIR Line Items Used in Analysis

## Foreword

---

The economic recession that hit full force in 2008 was declared officially over in June 2009 when the country experienced two quarters of very slow growth. But a troubled housing sector and a still-sluggish economy with high unemployment have contributed to the fiscal crises facing many cities and counties in North Carolina. As always, this edition of *By the Numbers* (BTN) is must reading for government officials and taxpayers alike. It highlights what kinds of fiscal problems face local governments in an economy that grows only very slowly. With the facts given here, county commissioners and city council members can easily compare their area's tax burden to similarly situated cities or counties. For taxpayers, BTN is a starting point for questions about taxes and spending, enabling them to hold their elected and appointed officials accountable. This year, as in previous years, policy analyst Michael Lowrey continues the meticulous data collection and reporting that make BTN an essential touchstone for discussions of city and county finances in North Carolina.

As always, readers should consider the numbers presented here in context. Cities and counties differ in many ways, making cross-comparisons tricky. For example, not all cities provide solid waste service, recreation facilities, or convention centers. In addition, property tax revenue bases differ. Some coastal and mountain cities and counties have large numbers of part-time residents with seasonal homes; they are not counted in the population figures, but they still pay property taxes. The differences matter, so we recommend that readers make comparisons with cities and counties with similar demographics.

There is no doubt that the recession has reduced local revenues. Its impact continues to be reflected in the period covered in this report, Fiscal Year 2010. The median county revenue per capita was down slightly from an inflation-adjusted \$1,304 to \$1,242 per capita. That figure represents a significant burden for a family of four of \$4,970, especially given the high levels of state and federal taxation and still-elevated unemployment levels.

The John Locke Foundation urges local government officials and taxpayers to continue to ask key questions: What is the proper role of local government? What are essential services, and what are unnecessary frills? North Carolina's families must face those kinds of questions every day in determining what are the essential expenses and unnecessary frills for their own households. Most people would probably agree that local government's core services are fire, police, and sanitation. But would they agree that core services also include taxpayers' subsidies to golf courses, convention centers, whitewater parks, and even restaurants? Especially in times of economic recession, these questions become even more important. While BTN does not answer these questions, it provides a baseline for discussing them. We at the John Locke Foundation believe that a lively public debate is healthy, and we are glad to provide this report to help foster and inform that debate.

Dr. Michael Sanera  
Director of Research and Local Government Studies  
John Locke Foundation

## Executive Summary

---

Counties and towns are critical levels of government in North Carolina, providing or administering many services while taking in billions of dollars of revenue. This is especially true as the state government has increasingly shifted more taxing authority to localities to make up for money kept by the state. While the importance of county and municipal government is great, obtaining comparative data is difficult. To help address this problem, *By The Numbers* provides information on how much local government costs in every city and county in North Carolina.

### Methodology

Using the most recent data available on property taxes, sales taxes, and miscellaneous taxes and fees from the State Treasurer's Annual Financial Information Report (AFIR), this report calculated county and municipal tax and fee burdens in two ways: 1) as a percentage of income (for counties), and 2) per capita (for counties and municipalities). We then constructed a set of rankings to view the cost of local government more clearly.

Although this analysis is by no means definitive, it gives citizens more useful information for grappling with this complicated issue.

### Findings

North Carolina collected \$21 billion in state tax and fee revenues for Fiscal Year 2010 (from July 1, 2009 to June 30, 2010), the latest year for which data are available. This represented 6.4 percent of the personal income of the state's citizens. In addition, local governments collected an additional \$14.8 billion in property, sales, and other taxes and fees, representing another 4.5 percent of personal income. Combined, they represent a state and local tax and fee burden of 10.9 percent. Federal collections raise the total tax burden on North Carolinians to approximately 28.9 percent of personal income, on average.

Nominal (non-inflation adjusted) local government revenues were essentially the same in FY 2010

as compared with the previous year. This is not to say that all revenue sources were essential flat. Sales revenues were down some \$300 million, which was made up mainly by additional property tax receipts. This continues the pattern seen since the onset of the Great Recession, which has seen property tax receipts increase by over \$1.25 billion per year while sales tax revenues have dropped by some \$700 million a year since FY 2007.

Local tax and fee collections per-capita stood at \$1,242.47 in the median county in FY 2010, compared with an inflation-adjusted \$1,320.98 the year previous. That amounts to 4.08 percent of per-capita personal income in the median county, down from 2009 when it was 4.33 percent of per-capita personal income.

The impact of the Great Recession was not felt equally throughout North Carolina however. In the median county in the state, nominal per-capita personal income actually was up slightly from 2008 to 2009 (\$30,427 to \$30,494). The state's major urban areas – and Mecklenburg County in particular – saw sharp declines in per-capita personal income, resulting in an \$800 drop in PCPI statewide. As a result, the statewide local tax burden remained the same at 4.52 percent of personal income in both FY 2010 as in 2009.

It is important to note that incomes vary among counties and within counties over time, and this can affect the rankings. Counties of similar size and tax collections can vary in their burden because of differences in per-capita incomes. Differences among counties can also reflect the rate and extent of annexation, which places more taxpayers onto municipal tax rolls.

Furthermore, data in this report are subject to other reporting issues, which include revisions of per-capita personal income estimates and localities filing their required AFIR reports in an untimely manner. For that reason, the figures for previous years in this edition of *By The Numbers* may not exactly match those reported in previous editions. As such, the current edition's figures take precedence.

## **Introduction:** *Local Fiscal Policy Is a Statewide Issue*

---

The finances of North Carolina's counties and municipalities remain a critical public-policy issue. The state's persistent budgetary difficulties continue to place a heavy burden on local governments and, by extension, local taxpayers. At the same time, the current recession has impacted the amount of revenues localities receive from sales taxes and secondary revenues sources. While local governments did obtain more revenue from property taxes in FY 2010 than they had previously, continuing real estate market corrections are likely to limit the ability of many localities to obtain additional revenue from this source.

### ***Calculating burdens***

Local governments in North Carolina are required to file audited financial statements with the Department of State Treasurer each year. *By The Numbers* (BTN) builds upon this information, which is available online at [www.nctreasurer.com/DSTHome/StateAndLocalGov/AuditingAndReporting/AFIR.htm](http://www.nctreasurer.com/DSTHome/StateAndLocalGov/AuditingAndReporting/AFIR.htm).

BTN examines property taxes, sales taxes, and total local government collections of all taxes and fees for counties and municipalities for FY 2010, the latest year for which data are available. For each of the three categories, a revenue-per-capita figure was computed. Countywide figures were also calculated as a percentage of per-capita personal income. The specific line-item codes used for each category are listed in Appendix D (page 43).

The amount that the average citizen in each North Carolina county pays for local government, county and municipal, is presented as a dollar amount and a percentage of income on pages 6 through 10.

Appendix A (pages 11-31) focuses on counties by themselves, including data on property taxes, sales taxes, and total county collections, both per capita and as a percentage of per-capita personal income. Counties are also ranked against each other. Summary data (page 28) and a list of municipalities in each county can also be found in Appendix A.

Appendix B (page 32-41) presents combined

municipal and county tax burdens. Municipalities are sorted by population and ranked in four population ranges (under 1,000; 1,000–4,999; 5,000–24,999; and 25,000 and over). Appendix B also gives data on property, sales, and total local tax and fee collections.

Appendix C (page 42) indicates whether municipalities with populations of 5,000 and above operate water and sewer systems or operate electrical systems or sell natural gas.

Readers will immediately notice the relatively high per-capita property taxes in many resort communities in North Carolina. Given the nature of the data, that is not surprising. Second homes and resorts certainly do appear on local tax registers. Because owners or renters only rarely live in these dwellings year-round, however, such localities typically have small permanent populations. High tax values divided by a small permanent population will produce a high per-capita tax burden. Therefore, these numbers are not necessarily comparable to other tax-burden statistics.

A common comment about BTN is that it necessarily categorizes communities with higher sales-tax revenues as being high-tax communities. While sales-tax revenues are (largely) what they are, localities retain the discretion to determine their overall revenues by altering their property-tax rates and the other taxes and fees they collect. Thus higher sales-tax revenues allow a community to lower its property-tax rates, provide more services, or both.

While BTN shows the cost of local government, it does not attempt to measure the quantity or quality of services provided in exchange for those dollars. Nor does the report consider the additional out-of-pocket costs to individuals for services that their local government may not provide. In unincorporated areas, for example, homeowners may have to contract privately for garbage pickup, while those living in a town or city may well receive this service, paid for through their municipal property and other taxes. Municipalities may also use some of their tax dollars to provide a higher quality of fire protection, which may translate into lower homeowners insurance rates.

Importantly, this means that whether a jurisdiction is ranked high or low in cost of government is not the end of the debate over fiscal policy – it is merely the beginning. Citizens of North Carolina’s cities and counties must decide whether the services they receive are worth the price they and their fellow taxpayers (residential and business) are paying in local taxes and fees.

For comparison, we have included a full set of results for counties and rankings for municipalities for FY 2010. To make fair comparisons, figures for earlier fiscal years have been adjusted for inflation. Readers may obtain actual collections in FY 2009 by multiplying the listing by .9878. For FY 2008 partial results are included; the corresponding multiplier to adjust for inflation is 1.0049.

**Local tax burden down**

Based upon data available in February 2012, the typical resident of the median county in North Carolina paid \$1,242 in taxes and fees to county and municipal governments during FY 2010. This accounted for 4.08 percent of personal income. Collections in FY 2009 were an inflation-adjusted \$1,321 per capita.

The average North Carolinian actually pays more, though, than the typical resident of the median county. Many of the state’s more populous counties also have above-average local tax and fee burdens; when that dynamic is factored in, a state average would amount to 4.52 percent of personal income.

Unfortunately, two counties – Hoke and Sampson – and 53 municipalities did not file their AFIR reports in a timely manner and thus are not included. Harnett County provided only some of the data the state requires. Complete reporting would result in a somewhat higher combined city/county median tax burden.

**Combined city/county taxes**

Dare County residents paid the highest amount in taxes and fees to local government (\$3,926 per capita). The counties of Mecklenburg (\$2,460), Currituck (\$2,398), Orange (\$2,219), and Durham

(\$2,156) also ranked in the top five in revenue collected per capita.

Residents in the counties of Caswell (\$770), Greene (\$801), Gates (\$814), (\$817), Alexander (\$857), and Yancey (\$857) paid the lowest average amounts in taxes and fees to local governments.

Looking at the local tax burden as a percentage of personal income yielded somewhat different results. Dare County again lead the way with county and municipal revenue accounting for 10.46 percent of per-capita personal income. Second through fifth were the counties of Hyde (7.23 percent of per-capita personal income, Brunswick (6.90 percent), Currituck (6.74 percent), and Mecklenburg (5.77 percent).

**Local Tax Burden by Fiscal Year**

FISCAL YEAR	MEDIAN COUNTY	AVERAGE COUNTY	STATEWIDE AVERAGE
2008	4.49%	4.58%	4.76%
2009	4.30%	4.35%	4.52%
2010	4.08%	4.26%	4.52%

By comparison, taxes and fees collected by local governments accounted for 2.47 percent of per-capita personal income in Onslow County. Next lowest were Caswell and Jones counties at 2.58 percent and 2.87 percent of per-capita personal income respectively. In 42 counties, total collections were at four percent of per-capita personal income or less.

Among the 35 cities with populations over 25,000, Charlotte again had the highest combined city/county tax and fee collections per capita. Chapel Hill, Wilmington, Asheville, and Mooresville were also in the top five. The lowest per-capita collections were in Jacksonville, followed by Thomasville, Indian Trail, Asheboro, and Goldsboro.

## Rankings of N.C. Counties by Combined Local Tax & Fee Burden Per Person

COUNTY	2010 COMBINED LOCAL BURDEN	2010 RANK	2009 COMBINED LOCAL BURDEN	2009 RANK	% CHANGE 2009-2010	2008 COMBINED LOCAL BURDEN	2008 RANK
N.C. Median	\$1,242.47	—	\$1,320.98	—	-4.27%	\$1,323.78	—
<b>HIGHER BURDEN — UPPER QUARTILE</b>							
Dare	\$3,926.10	1	\$4,094.21	1	-4.11%	\$4,129.04	1
Mecklenburg	\$2,459.99	2	\$2,510.68	2	-2.02%	\$2,673.81	2
Currituck	\$2,397.81	3	\$2,394.76	3	0.13%	\$2,385.93	4
Orange	\$2,219.26	4	\$2,219.83	5	-0.03%	\$2,154.66	6
Durham	\$2,156.48	5	\$2,158.43	6	-0.09%	\$2,170.34	5
Brunswick	\$2,154.36	6	\$2,313.64	4	-6.88%	\$2,406.78	3
Hyde	\$2,050.55	7	\$2,116.05	7	-3.10%	\$2,130.44	8
Guilford	\$1,941.44	8	\$2,005.07	8	-3.17%	\$1,997.70	10
Wake	\$1,887.83	9	\$1,971.81	9	-4.26%	\$1,952.18	11
Cabarrus	\$1,850.18	10	\$1,885.55	11	-1.88%	\$1,818.59	14
Carteret	\$1,844.37	11	\$1,899.85	10	-2.92%	\$1,950.31	12
New Hanover	\$1,836.03	12	\$1,862.32	12	-1.41%	\$2,154.15	7
Watauga	\$1,827.65	13	\$1,606.59	18	13.76%	\$1,856.25	13
Forsyth	\$1,795.21	14	\$1,714.60	15	4.70%	\$1,799.01	15
Wilson	\$1,793.46	15	\$1,796.11	13	-0.15%	\$1,687.10	17
Pitt	\$1,760.94	16	\$1,583.27	20	11.22%	\$1,462.31	32
Buncombe	\$1,666.52	17	\$1,722.42	14	-3.25%	\$1,752.68	16
Moore	\$1,594.53	18	\$1,649.57	17	-3.34%	\$1,657.98	18
Macon	\$1,557.45	19	\$1,601.35	19	-2.74%	\$1,574.04	23
Chowan	\$1,543.31	20	\$1,541.24	25	0.13%	\$1,524.45	28
Edgecombe	\$1,510.82	21	\$1,467.08	33	2.98%	\$1,432.98	38
Transylvania	\$1,509.70	22	\$1,543.49	24	-2.19%	\$1,581.99	20
Union	\$1,497.85	23	\$1,561.36	21	-4.07%	\$1,567.14	24
Chatham	\$1,495.19	24	\$1,558.31	22	-4.05%	\$1,556.40	26
<b>AVERAGE BURDEN — SECOND AND THIRD QUARTILES</b>							
Lee	\$1,488.34	25	\$1,556.89	23	-4.40%	\$1,566.74	25
Cumberland	\$1,483.16	26	\$1,409.36	38	5.24%	\$1,391.96	41
Catawba	\$1,474.01	27	\$1,527.78	28	-3.52%	\$1,575.85	21
Gaston	\$1,462.72	28	\$1,536.70	26	-4.81%	\$1,535.94	27
Iredell	\$1,430.51	29	\$1,525.78	29	-6.24%	\$1,585.87	19
Haywood	\$1,425.59	30	\$1,467.18	32	-2.83%	\$1,457.15	33
Polk	\$1,424.02	31	\$1,677.60	16	-15.12%	\$1,440.83	36
Nash	\$1,417.71	32	\$1,320.69	50	7.35%	\$1,366.99	44
Craven	\$1,412.10	33	\$1,470.55	31	-3.97%	\$1,463.35	31
Tyrrell	\$1,401.53	34	\$1,444.06	34	-2.95%	\$1,479.23	30
Alamance	\$1,384.55	35	\$1,436.71	35	-3.63%	\$1,484.04	29
Pasquotank	\$1,379.04	36	\$1,500.83	30	-8.11%	\$1,388.08	42
Warren	\$1,367.48	37	\$1,310.46	55	4.35%	\$1,275.51	57
Avery	\$1,359.61	38	\$1,535.83	27	-11.47%	\$1,575.72	22
Bladen	\$1,359.20	39	\$1,400.09	40	-2.92%	\$2,106.50	9
Lenoir	\$1,358.22	40	\$1,344.73	46	1.00%	\$1,328.30	49
Vance	\$1,356.05	41	\$1,409.11	39	-3.77%	\$1,405.90	40
Northampton	\$1,343.82	42	\$1,383.56	43	-2.87%	\$1,438.50	37
Lincoln	\$1,335.46	43	\$1,395.17	41	-4.28%	\$1,354.14	46
Beaufort	\$1,292.33	44	\$1,414.99	37	-8.67%	\$1,415.47	39
Martin	\$1,284.06	45	\$1,333.71	47	-3.72%	\$1,281.46	54
Johnston	\$1,282.18	46	\$1,367.50	44	-6.24%	\$1,448.27	34
Stanly	\$1,268.86	47	\$1,331.75	48	-4.72%	\$1,276.80	55
Rowan	\$1,262.11	48	\$1,321.26	49	-4.48%	\$1,341.32	48

COUNTY	2010 COMBINED LOCAL BURDEN	2010 RANK	2009 COMBINED LOCAL BURDEN	2009 RANK	% CHANGE 2009-2010	2008 COMBINED LOCAL BURDEN	2008 RANK
Rockingham	\$1,242.47	49	\$1,319.65	52	-5.85%	\$1,319.26	50
Jackson	\$1,240.62	50	\$1,319.82	51	-6.00%	\$1,245.96	64
Anson	\$1,229.67	51	\$1,298.80	56	-5.32%	\$1,276.21	56
Henderson	\$1,225.26	52	\$1,313.93	54	-6.75%	\$1,387.85	43
Graham	\$1,224.76	53	—	—	—	—	—
Camden	\$1,205.41	54	\$1,283.74	57	-6.10%	\$1,348.20	47
Halifax	\$1,204.95	55	\$1,273.85	58	-5.41%	\$1,259.76	59
Richmond	\$1,202.70	56	\$1,273.27	59	-5.54%	\$1,253.18	60
Pamlico	\$1,200.97	57	\$1,319.32	53	-8.97%	\$1,312.90	51
Washington	\$1,192.34	58	\$1,227.01	67	-2.83%	\$1,246.88	63
Alleghany	\$1,181.50	59	\$1,225.79	68	-3.61%	\$1,247.48	62
Cherokee	\$1,179.14	60	\$1,260.58	62	-6.46%	\$1,233.58	66
Surry	\$1,165.61	61	\$1,230.40	66	-5.27%	\$1,248.88	61
Scotland	\$1,160.78	62	\$1,265.18	60	-8.25%	\$1,261.48	58
Davie	\$1,158.67	63	\$1,232.48	64	-5.99%	\$1,287.80	52
Hertford	\$1,155.60	64	\$1,231.83	65	-6.19%	\$1,229.50	67
Montgomery	\$1,138.78	65	\$1,250.07	63	-8.90%	\$1,215.43	70
Duplin	\$1,136.74	66	\$1,099.19	76	3.42%	\$1,163.96	72
Perquimans	\$1,131.96	67	\$1,262.53	61	-10.34%	\$1,236.39	65
Franklin	\$1,121.62	68	\$1,199.15	69	-6.47%	\$1,226.52	68
Wayne	\$1,107.57	69	\$1,163.21	72	-4.78%	\$1,170.65	71
Pender	\$1,103.94	70	\$1,363.54	45	-19.04%	\$1,357.42	45
Mitchell	\$1,096.93	71	\$1,004.79	85	9.17%	\$999.67	86
Person	\$1,089.33	72	\$1,429.48	36	-23.80%	\$1,443.79	35
Caldwell	\$1,070.54	73	\$1,178.75	71	-9.18%	\$1,145.56	74

**LOWER BURDEN — LOWER QUARTILE**

Columbus	\$1,053.08	74	\$1,112.45	75	-5.34%	\$1,119.77	75
Onslow	\$1,047.47	75	\$1,154.27	73	-9.25%	\$1,024.45	85
Rutherford	\$1,034.68	76	\$1,179.28	70	-12.26%	\$1,226.10	69
Robeson	\$1,030.11	77	\$1,075.82	79	-4.25%	\$1,076.28	79
Clay	\$1,016.61	78	\$1,120.18	74	-9.25%	\$1,157.09	73
Wilkes	\$1,012.53	79	\$1,078.45	78	-6.11%	\$1,092.57	77
Ashe	\$1,007.03	80	\$1,093.49	77	-7.91%	\$1,094.75	76
Burke	\$1,002.58	81	\$1,071.36	80	-6.42%	\$1,057.00	82
Cleveland	\$998.96	82	\$1,051.56	81	-5.00%	\$1,041.61	84
Davidson	\$994.97	83	\$1,048.64	83	-5.12%	\$1,074.05	80
Yadkin	\$993.05	84	\$992.14	86	0.09%	\$997.04	87
Granville	\$992.58	85	\$1,050.28	82	-5.49%	\$1,083.89	78
Randolph	\$973.16	86	\$1,025.68	84	-5.12%	\$1,061.67	81
Swain	\$949.38	87	\$959.24	89	-1.03%	\$972.33	88
McDowell	\$947.47	88	\$938.26	92	0.98%	\$959.67	89
Jones	\$939.70	89	\$898.90	95	4.54%	\$877.28	94
Bertie	\$930.65	90	\$978.43	88	-4.88%	\$953.73	90
Madison	\$904.53	91	\$956.53	90	-5.44%	\$909.80	92
Stokes	\$895.42	92	\$931.29	93	-3.85%	\$946.73	91
Yancey	\$856.85	93	\$943.10	91	-9.15%	\$766.28	98
Alexander	\$856.68	94	\$863.54	96	-0.79%	\$878.75	93
Gates	\$814.01	95	\$832.85	97	-2.26%	\$818.32	97
Greene	\$801.47	96	\$919.23	94	-12.81%	\$873.04	95
Caswell	\$770.09	97	\$826.81	98	-6.86%	\$855.20	96
Sampson	—	—	\$989.86	87	—	\$1,047.23	83
Harnett	—	—	\$1,384.86	42	—	\$1,285.82	53
Hoke	—	—	—	—	—	—	—

Note: Data are according to fiscal years. FY 2009 and 2008 values have been adjusted for inflation.

## Rankings of N.C. Counties by Combined Local Tax & Fee Burden As % Of Income

COUNTY	2010 COMBINED LOCAL BURDEN AS % OF INCOME	2010 RANK	2009 COMBINED LOCAL BURDEN AS % OF INCOME	2009 RANK	% CHANGE 2009-2010	2008 COMBINED LOCAL BURDEN AS % OF INCOME	2008 RANK
<b>N.C. Median</b>	<b>4.08%</b>	<b>—</b>	<b>4.30%</b>	<b>—</b>	<b>-2.79%</b>	<b>4.49%</b>	<b>—</b>
<b>HIGHER BURDEN — UPPER QUARTILE</b>							
Dare	10.46%	1	10.51%	1	-0.49%	11.04%	1
Hyde	7.23%	2	7.29%	3	-0.84%	7.59%	4
Brunswick	6.90%	3	7.31%	2	-5.56%	7.78%	2
Currituck	6.74%	4	6.71%	4	0.49%	6.94%	5
Mecklenburg	5.77%	5	5.38%	8	7.23%	5.83%	9
Watauga	5.68%	6	4.92%	16	15.45%	5.86%	8
Durham	5.57%	7	5.41%	7	3.11%	5.59%	11
Wilson	5.50%	8	5.35%	9	2.79%	5.29%	14
Tyrrell	5.46%	9	5.61%	5	-2.74%	6.06%	6
Cabarrus	5.43%	10	5.18%	12	4.73%	5.12%	19
Warren	5.39%	11	5.23%	11	2.93%	5.52%	12
Pitt	5.32%	12	4.66%	27	14.13%	4.56%	47
Edgecombe	5.21%	13	5.10%	14	2.20%	5.22%	16
Guilford	5.16%	14	5.12%	13	0.72%	5.22%	17
Pasquotank	5.09%	15	5.41%	6	-5.93%	5.23%	15
Macon	5.07%	16	5.06%	15	0.25%	5.18%	18
New Hanover	5.01%	17	4.86%	19	3.04%	5.92%	7
Forsyth	4.97%	18	4.47%	41	11.33%	4.84%	29
Lee	4.88%	19	4.90%	17	-0.46%	5.08%	20
Chowan	4.87%	20	4.73%	25	3.04%	4.82%	31
Carteret	4.80%	21	4.87%	18	-1.43%	5.33%	13
Buncombe	4.79%	22	4.76%	23	0.62%	5.06%	21
Catawba	4.75%	23	4.66%	28	1.80%	4.96%	25
Wake	4.74%	24	4.66%	29	1.68%	4.65%	41
<b>AVERAGE BURDEN — SECOND AND THIRD QUARTILES</b>							
Avery	4.72%	25	5.35%	10	-11.71%	5.77%	10
Graham	4.69%	26	1.43%	—	—	—	—
Orange	4.63%	27	4.56%	38	1.58%	4.68%	39
Bladen	4.62%	28	4.80%	22	-3.64%	7.70%	3
Anson	4.57%	29	4.70%	26	-2.69%	4.72%	37
Gaston	4.55%	30	4.66%	30	-2.45%	4.74%	36
Haywood	4.52%	31	4.56%	37	-0.93%	4.70%	38
Alamance	4.51%	32	4.45%	43	1.36%	4.75%	35
Union	4.51%	33	4.57%	35	-1.35%	4.67%	40
Cherokee	4.50%	34	4.82%	20	-6.63%	5.03%	22
Vance	4.48%	35	4.65%	31	-3.62%	4.99%	23
Richmond	4.46%	36	4.73%	24	-5.75%	4.93%	27
Iredell	4.45%	37	4.52%	40	-1.68%	4.82%	30
Transylvania	4.41%	38	4.36%	44	1.18%	4.75%	34
Montgomery	4.32%	39	4.56%	36	-5.36%	4.59%	45
Halifax	4.28%	40	4.55%	39	-6.09%	4.79%	32
Northampton	4.25%	41	4.46%	42	-4.65%	4.97%	24
Stanly	4.23%	42	4.34%	46	-2.33%	4.29%	56
Nash	4.22%	43	3.89%	67	8.61%	4.26%	57
Scotland	4.21%	44	4.61%	33	-8.66%	4.95%	26
Jackson	4.18%	45	4.33%	48	-3.36%	4.21%	62
Mitchell	4.15%	46	3.81%	68	8.87%	3.96%	71
Rowan	4.15%	47	4.24%	52	-2.18%	4.44%	51

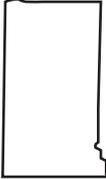
COUNTY	2010 COMBINED LOCAL BURDEN AS % OF INCOME	2010 RANK	2009 COMBINED LOCAL BURDEN AS % OF INCOME	2009 RANK	% CHANGE 2009-2010	2008 COMBINED LOCAL BURDEN AS % OF INCOME	2008 RANK
Moore	4.14%	48	4.11%	58	0.69%	4.31%	55
Rockingham	4.08%	49	4.29%	50	-4.92%	4.54%	48
Johnston	4.07%	50	4.15%	55	-1.77%	4.48%	50
Lenoir	4.06%	51	4.02%	63	0.81%	4.23%	59
Robeson	4.04%	52	4.19%	54	-3.54%	4.51%	49
Martin	4.03%	53	4.26%	51	-5.37%	4.40%	54
Hertford	4.03%	54	4.36%	45	-7.59%	4.63%	42
Alleghany	4.03%	55	4.15%	56	-2.82%	4.41%	53
Lincoln	4.00%	56	4.12%	58	-3.00%	4.22%	61
Beaufort	3.97%	57	4.33%	47	-8.36%	4.57%	46
Washington	3.91%	58	4.10%	60	-4.69%	4.43%	52
Duplin	3.90%	59	3.76%	70	3.58%	4.22%	60
Rutherford	3.86%	60	4.30%	49	-10.33%	4.59%	44
Franklin	3.84%	61	4.03%	61	-4.78%	4.16%	66
Craven	3.84%	62	3.98%	64	-3.62%	4.19%	64
Caldwell	3.83%	63	4.13%	57	-7.37%	4.15%	67
Surry	3.82%	64	3.98%	65	-3.95%	4.25%	58
Perquimans	3.77%	65	4.21%	53	-10.44%	4.20%	63
Pender	3.74%	66	4.57%	34	-18.16%	4.78%	33
McDowell	3.67%	67	3.59%	76	2.26%	3.85%	75
Clay	3.62%	68	3.95%	66	-8.46%	4.18%	65
Polk	3.59%	69	4.03%	62	-10.89%	3.62%	81
Granville	3.57%	70	3.70%	73	-3.71%	4.03%	68
Cumberland	3.56%	71	3.39%	87	5.12%	3.67%	80
Person	3.55%	72	4.63%	32	-23.34%	4.90%	28
Columbus	3.53%	73	3.70%	72	-4.69%	3.97%	70

**LOWER BURDEN — LOWER QUARTILE**

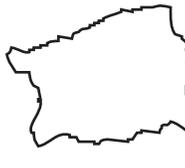
Wayne	3.50%	74	3.62%	74	-3.53%	3.86%	73
Chatham	3.49%	75	3.54%	79	-1.52%	3.57%	84
Ashe	3.47%	76	3.71%	71	-6.44%	3.85%	74
Yancey	3.45%	77	3.77%	69	-8.44%	3.22%	94
Camden	3.41%	78	3.60%	75	-5.24%	4.03%	69
Randolph	3.39%	79	3.50%	81	-3.29%	3.74%	78
Burke	3.37%	80	3.54%	78	-4.78%	3.60%	82
Henderson	3.37%	81	3.51%	80	-3.91%	3.91%	72
Cleveland	3.36%	82	3.45%	83	-2.43%	3.60%	83
Swain	3.34%	83	3.44%	84	-2.77%	3.70%	79
Pamlico	3.30%	84	3.59%	77	-7.96%	3.76%	77
Yadkin	3.30%	85	3.26%	91	1.18%	3.43%	89
Madison	3.25%	86	3.40%	85	-4.50%	3.39%	91
Davie	3.24%	87	3.33%	89	-2.90%	3.57%	85
Wilkes	3.23%	88	3.40%	86	-5.00%	3.53%	86
Davidson	3.08%	89	3.20%	92	-3.57%	3.44%	88
Gates	3.05%	90	3.13%	93	-2.77%	3.27%	93
Greene	3.02%	91	3.46%	82	-12.74%	3.41%	90
Bertie	3.02%	92	3.31%	90	-8.68%	3.47%	87
Stokes	3.01%	93	3.09%	94	-2.54%	3.31%	92
Alexander	2.96%	94	2.88%	95	2.82%	2.98%	96
Jones	2.87%	95	2.81%	97	2.34%	2.92%	97
Caswell	2.58%	96	2.73%	98	-5.51%	3.04%	95
Onslow	2.47%	97	2.83%	96	-12.87%	2.79%	98
Harnett	—	—	4.81%	21	—	4.61%	43
Hoke	—	—	—	—	—	—	—
Sampson	—	—	3.38%	88	—	3.81%	76

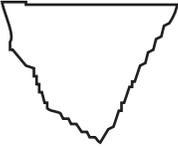
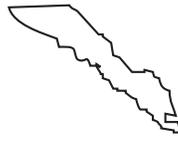
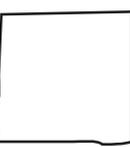
## Rankings of N.C. Counties by Combined Property Tax Burden

COUNTY	COMBINED PROPERTY TAX BURDEN AS % RANK	COMBINED PROPERTY TAX BURDEN PER CAPITA RANK	COUNTY	COMBINED PROPERTY TAX BURDEN AS % RANK	COMBINED PROPERTY TAX BURDEN PER CAPITA RANK				
<b>N.C. Median</b>	<b>2.27%</b>	<b>—</b>	<b>\$691.17</b>	<b>—</b>					
Dare	5.24%	1	\$1,965.89	1	Richmond	2.26%	51	\$610.19	66
Brunswick	3.82%	2	\$1,192.99	5	Polk	2.25%	52	\$893.20	24
Hyde	3.74%	3	\$1,059.64	13	Pasquotank	2.23%	53	\$604.65	71
Watauga	3.36%	4	\$1,080.98	12	Ashe	2.23%	54	\$647.63	59
Cabarrus	3.35%	5	\$1,140.40	8	Chatham	2.23%	55	\$955.68	18
Mecklenburg	3.33%	6	\$1,420.87	2	Rutherford	2.23%	56	\$597.68	74
Avery	3.31%	7	\$954.64	19	Rockingham	2.22%	57	\$677.17	52
Durham	3.30%	8	\$1,276.13	4	Scotland	2.21%	58	\$609.12	68
Warren	3.26%	9	\$826.29	31	Pamlico	2.21%	59	\$803.80	32
Currituck	3.23%	10	\$1,148.91	6	Granville	2.19%	60	\$609.12	69
Tyrrell	3.05%	11	\$784.68	35	Johnston	2.16%	61	\$679.91	51
Guilford	3.04%	12	\$1,144.47	7	Lenoir	2.15%	62	\$719.33	44
New Hanover	3.04%	13	\$1,113.92	9	Caldwell	2.15%	63	\$600.28	72
Orange	2.96%	14	\$1,418.37	3	Yadkin	2.13%	64	\$640.60	61
Macon	2.92%	15	\$897.17	22	Stanly	2.12%	65	\$634.44	62
Union	2.88%	16	\$957.03	17	Martin	2.10%	66	\$668.22	55
Jackson	2.88%	17	\$854.22	28	Nash	2.07%	67	\$693.74	49
Carteret	2.86%	18	\$1,097.94	10	Harnett	2.06%	68	\$565.88	81
Lee	2.83%	19	\$864.48	26	Beaufort	2.05%	69	\$667.77	56
Transylvania	2.82%	20	\$964.98	15	Henderson	2.05%	70	\$745.58	38
Pitt	2.81%	21	\$930.66	20	Vance	2.02%	71	\$609.50	67
Iredell	2.79%	22	\$896.24	23	Hertford	2.00%	72	\$574.81	78
Buncombe	2.77%	23	\$962.10	16	Randolph	2.00%	73	\$573.47	79
Forsyth	2.75%	24	\$992.80	14	Davie	1.98%	74	\$707.97	48
Wake	2.75%	25	\$1,094.45	11	Columbus	1.96%	75	\$585.06	75
Yancey	2.72%	26	\$675.78	53	Madison	1.96%	76	\$544.42	87
Haywood	2.72%	27	\$859.09	27	Perquimans	1.90%	77	\$570.99	80
Wilson	2.68%	28	\$874.56	25	Gates	1.90%	78	\$506.53	91
Gaston	2.61%	29	\$839.35	30	Davidson	1.88%	79	\$607.67	70
Cherokee	2.58%	30	\$674.77	54	Duplin	1.87%	80	\$545.86	86
Edgecombe	2.51%	31	\$728.11	41	Stokes	1.87%	81	\$555.75	84
Chowan	2.51%	32	\$795.75	34	Washington	1.85%	82	\$563.65	83
Catawba	2.49%	33	\$772.59	37	Surry	1.85%	83	\$563.79	82
Pender	2.48%	34	\$733.10	40	Wilkes	1.84%	84	\$578.78	77
Northampton	2.47%	35	\$781.88	36	Wayne	1.84%	85	\$582.54	76
Graham	2.47%	36	\$644.98	60	Burke	1.84%	86	\$546.02	85
Bladen	2.46%	37	\$723.52	42	Cleveland	1.80%	87	\$534.72	89
Alleghany	2.45%	38	\$717.96	45	McDowell	1.79%	88	\$462.48	92
Halifax	2.44%	39	\$688.59	50	Cumberland	1.78%	89	\$739.14	39
Lincoln	2.40%	40	\$799.94	33	Robeson	1.77%	90	\$450.88	95
Camden	2.39%	41	\$846.47	29	Craven	1.68%	91	\$619.82	63
Moore	2.36%	42	\$909.72	21	Jones	1.64%	92	\$537.34	88
Person	2.35%	43	\$720.74	43	Alexander	1.56%	93	\$451.50	94
Rowan	2.34%	44	\$710.92	47	Greene	1.55%	94	\$411.17	97
Alamance	2.33%	45	\$716.09	46	Bertie	1.50%	95	\$462.22	93
Mitchell	2.33%	46	\$615.32	64	Caswell	1.40%	96	\$418.14	96
Clay	2.30%	47	\$648.00	58	Swain	1.27%	97	\$361.84	98
Anson	2.28%	48	\$613.22	65	Onslow	1.20%	98	\$511.52	90
Franklin	2.27%	49	\$664.73	57	Hoke	<i>Did not submitted AFIR data</i>			
Montgomery	2.27%	50	\$597.72	73	Sampson	<i>Did not submitted AFIR data</i>			

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2010 DATA COUNTY ONLY (RANK)	2009 DATA COUNTY ONLY (RANK)	2010 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Alamance 	2010 Burden: 4.51% 2009 Burden: 4.45% 2008 Burden: 4.75%	County Rev./Income 2.28% (86) County Rev. Per Cap. \$699.12 (84) Property Tax/Income 1.48% (85) Property Tax Per Cap. \$455.09 (83) Sales Tax/Income 0.37% (69) Sales Tax Per Capita \$112.29 (75)	County Rev./Income 2.33% (90) County Rev. Per Cap. \$752.82 (81) Property Tax/Income 1.42% (86) Property Tax Per Cap. \$457.86 (81) Sales Tax/Income 0.49% (81) Sales Tax Per Capita \$157.93 (81)	Alamance 709 (137) Burlington 52,156 (28) Elon 7,913 (76) Gibsonville 5,980 (31) Graham 15,043 (72) Greenlevel 2,510 (—) Haw River 2,068 (89) Mebane 10,106 (30) Ossipee 480 (158) Swepsonville 1,264 (161)
	Change FY09-10: 1.36% Rank: 32 (2010), 43 (2009)  Population: 148,338 Per-Capita Income: \$30,671 Rank: 18 (Pop.), 48 (PCI)			
Alexander 	2010 Burden: 2.96% 2009 Burden: 2.88% 2008 Burden: 2.98%	County Rev./Income 2.50% (70) County Rev. Per Cap. \$723.73 (81) Property Tax/Income 1.50% (83) Property Tax Per Cap. \$434.46 (89) Sales Tax/Income 0.46% (38) Sales Tax Per Capita \$133.65 (50)	County Rev./Income 2.44% (81) County Rev. Per Cap. \$733.97 (86) Property Tax/Income 1.32% (94) Property Tax Per Cap. \$396.64 (86) Sales Tax/Income 0.56% (86) Sales Tax Per Capita \$168.65 (86)	Taylorsville 1,931 (94)
	Change FY09-10: 2.82% Rank: 94 (2010), 95 (2009)  Population: 37,316 Per-Capita Income: \$28,976 Rank: 65 (Pop.), 71 (PCI)			
Alleghany 	2010 Burden: 4.03% 2009 Burden: 4.15% 2008 Burden: 4.41%	County Rev./Income 3.52% (14) County Rev. Per Cap. \$1,030.80 (24) Property Tax/Income 2.33% (16) Property Tax Per Cap. \$683.53 (30) Sales Tax/Income 0.46% (37) Sales Tax Per Capita \$135.86 (49)	County Rev./Income 3.61% (16) County Rev. Per Cap. \$1,068.45 (25) Property Tax/Income 2.29% (17) Property Tax Per Cap. \$677.45 (25) Sales Tax/Income 0.62% (25) Sales Tax Per Capita \$183.27 (25)	Sparta 1,798 (64)
	Change FY09-10: -2.82% Rank: 55 (2010), 56 (2009)  Population: 11,258 Per-Capita Income: \$29,325 Rank: 94 (Pop.), 66 (PCI)			
Anson 	2010 Burden: 4.57% 2009 Burden: 4.70% 2008 Burden: 4.72%	County Rev./Income 2.79% (44) County Rev. Per Cap. \$750.78 (75) Property Tax/Income 1.97% (41) Property Tax Per Cap. \$528.88 (58) Sales Tax/Income 0.36% (76) Sales Tax Per Capita \$96.24 (92)	County Rev./Income 2.89% (44) County Rev. Per Cap. \$797.49 (73) Property Tax/Income 1.93% (39) Property Tax Per Cap. \$532.76 (73) Sales Tax/Income 0.49% (73) Sales Tax Per Capita \$134.94 (73)	Ansonville 607 (153) Lilesville 436 (59) McFarlan 83 (157) Morven 552 (—) Peachland 534 (160) Polkton 2,992 (155) Wadesboro 5,489 (75)
	Change FY09-10: -2.69% Rank: 29 (2010), 26 (2009)  Population: 25,275 Per-Capita Income: \$26,879 Rank: 74 (Pop.), 88 (PCI)			
Ashe 	2010 Burden: 3.47% 2009 Burden: 3.71% 2008 Burden: 3.85%	County Rev./Income 2.96% (33) County Rev. Per Cap. \$858.32 (48) Property Tax/Income 2.02% (38) Property Tax Per Cap. \$585.69 (47) Sales Tax/Income 0.54% (23) Sales Tax Per Capita \$156.22 (24)	County Rev./Income 3.18% (30) County Rev. Per Cap. \$937.57 (44) Property Tax/Income 2.00% (33) Property Tax Per Cap. \$590.15 (44) Sales Tax/Income 0.72% (44) Sales Tax Per Capita \$211.85 (44)	Jefferson 1,442 (76) Lansing 150 (—) West Jefferson 1,212 (25)
	Change FY09-10: -6.44% Rank: 76 (2010), 71 (2009)  Population: 26,491 Per-Capita Income: \$29,019 Rank: 73 (Pop.), 69 (PCI)			
Avery 	2010 Burden: 4.72% 2009 Burden: 5.35% 2008 Burden: 5.77%	County Rev./Income 4.08% (5) County Rev. Per Cap. \$1,176.71 (10) Property Tax/Income 3.07% (5) Property Tax Per Cap. \$885.66 (8) Sales Tax/Income 0.68% (3) Sales Tax Per Capita \$197.30 (9)	County Rev./Income 4.30% (4) County Rev. Per Cap. \$1,235.83 (11) Property Tax/Income 3.02% (5) Property Tax Per Cap. \$867.90 (11) Sales Tax/Income 0.90% (11) Sales Tax Per Capita \$259.65 (11)	Banner Elk 972 (15) Crossnore 284 (48) Elk Park 447 (37) Grandfather Village 83 (53) Newland 695 (20) Sugar Mountain 247 (—)
	Change FY09-10: -11.71% Rank: 25 (2010), 10 (2009)  Population: 18,303 Per-Capita Income: \$28,806 Rank: 86 (Pop.), 73 (PCI)			

\* Rank within relevant population range.

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2010 DATA COUNTY ONLY (RANK)	2009 DATA COUNTY ONLY (RANK)	2010 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Beaufort 	2010 Burden: 3.97% 2009 Burden: 4.33% 2008 Burden: 4.57%	County Rev./Income 2.48% (74) County Rev. Per Cap. \$805.55 (59) Property Tax/Income 1.78% (59) Property Tax Per Cap. \$578.41 (50) Sales Tax/Income 0.46% (36) Sales Tax Per Capita \$151.14 (30)	County Rev./Income 2.63% (70) County Rev. Per Cap. \$857.18 (56) Property Tax/Income 1.76% (55) Property Tax Per Cap. \$574.67 (56) Sales Tax/Income 0.61% (56) Sales Tax Per Capita \$199.55 (56)	Aurora 570 (—) Bath 307 (—) Belhaven 1,963 (—) Chocowinity 711 (62) Pantego 174 (81) Washington 10,114 (25) Washington Park 444 (91)
	Change FY09-10: -8.36% Rank: 57 (2010), 47 (2009)  Population: 47,393 Per-Capita Income: \$32,542 Rank: 53 (Pop.), 31 (PCI)			
Bertie 	2010 Burden: 3.02% 2009 Burden: 3.31% 2008 Burden: 3.47%	County Rev./Income 2.20% (91) County Rev. Per Cap. \$677.92 (89) Property Tax/Income 1.39% (92) Property Tax Per Cap. \$429.45 (90) Sales Tax/Income 0.24% (96) Sales Tax Per Capita \$74.67 (97)	County Rev./Income 2.41% (84) County Rev. Per Cap. \$713.61 (93) Property Tax/Income 1.46% (85) Property Tax Per Cap. \$433.33 (93) Sales Tax/Income 0.41% (93) Sales Tax Per Capita \$122.13 (93)	Askeville 165 (173) Aulander 824 (83) Colerain 208 (109) Kelford 249 (175) Lewiston Woodville 554 (131) Powellsville 244 (171) Roxobel 260 (170) Windsor 3,214 (149)
	Change FY09-10: -8.68% Rank: 92 (2010), 90 (2009)  Population: 20,114 Per-Capita Income: \$30,835 Rank: 82 (Pop.), 45 (PCI)			
Bladen 	2010 Burden: 4.62% 2009 Burden: 4.80% 2008 Burden: 7.70%	County Rev./Income 3.45% (17) County Rev. Per Cap. \$1,013.70 (29) Property Tax/Income 2.13% (30) Property Tax Per Cap. \$625.54 (43) Sales Tax/Income 0.44% (42) Sales Tax Per Capita \$130.65 (54)	County Rev./Income 3.63% (15) County Rev. Per Cap. \$1,058.72 (29) Property Tax/Income 2.13% (23) Property Tax Per Cap. \$621.65 (29) Sales Tax/Income 0.60% (29) Sales Tax Per Capita \$174.38 (29)	Bladenboro 1,605 (42) Clarkton 730 (23) Dublin 246 (27) East Arcadia 519 (—) Elizabethtown 3,621 (31) Tar Heel 101 (93) White Lake 583 (11)
	Change FY09-10: -3.64% Rank: 28 (2010), 22 (2009)  Population: 32,043 Per-Capita Income: \$29,407 Rank: 69 (Pop.), 65 (PCI)			
Brunswick 	2010 Burden: 6.90% 2009 Burden: 7.31% 2008 Burden: 7.78%	County Rev./Income 3.91% (10) County Rev. Per Cap. \$1,220.55 (6) Property Tax/Income 3.01% (6) Property Tax Per Cap. \$938.41 (6) Sales Tax/Income 0.45% (40) Sales Tax Per Capita \$140.60 (41)	County Rev./Income 4.20% (7) County Rev. Per Cap. \$1,329.74 (5) Property Tax/Income 3.08% (4) Property Tax Per Cap. \$973.89 (5) Sales Tax/Income 0.61% (5) Sales Tax Per Capita \$194.30 (5)	BRUNSWICK COUNTY Bald Head Island 264 (1) Belville 1,488 (59) Boiling Spring Lakes 4,372 (48) Bolivia 177 (52) Calabash 1,831 (36) Carolina Shores 3,127 (60) Caswell Beach 511 (12) Holden Beach 964 (10) Leland 13,408 (32) Navassa 1,973 (—) Northwest 882 (45) Oak Island 8,594 (3) Ocean Isle Beach 520 (5) Sandy Creek 304 (35) Shallotte 1,998 (13) Southport 3,143 (21) St. James 3,051 (44) Sunset Beach 3,434 (14) Varnamtown 611 (54)
	Change FY09-10: -5.56% Rank: 3 (2010), 2 (2009)  Population: 107,127 Per-Capita Income: \$31,222 Rank: 25 (Pop.), 43 (PCI)			
Buncombe 	2010 Burden: 4.79% 2009 Burden: 4.76% 2008 Burden: 5.06%	County Rev./Income 3.11% (26) County Rev. Per Cap. \$1,080.96 (18) Property Tax/Income 2.07% (34) Property Tax Per Cap. \$721.44 (24) Sales Tax/Income 0.55% (22) Sales Tax Per Capita \$190.01 (11)	County Rev./Income 3.12% (31) County Rev. Per Cap. \$1,128.43 (17) Property Tax/Income 1.99% (35) Property Tax Per Cap. \$718.05 (17) Sales Tax/Income 0.63% (17) Sales Tax Per Capita \$226.24 (17)	BUNCOMBE COUNTY Asheville 79,973 (4) Biltmore Forest 1,556 (12) Black Mountain 8,526 (23) Montreat 701 (13) Weaverville 3,319 (17) Woodfin 6,020 (55)
	Change FY09-10: 0.62% Rank: 22 (2010), 23 (2009)  Population: 230,421 Per-Capita Income: \$34,774 Rank: 7 (Pop.), 21 (PCI)			
Burke 	2010 Burden: 3.37% 2009 Burden: 3.54% 2008 Burden: 3.60%	County Rev./Income 2.05% (95) County Rev. Per Cap. \$608.96 (97) Property Tax/Income 1.44% (89) Property Tax Per Cap. \$428.27 (91) Sales Tax/Income 0.16% (98) Sales Tax Per Capita \$48.23 (98)	County Rev./Income 2.17% (95) County Rev. Per Cap. \$656.11 (97) Property Tax/Income 1.42% (87) Property Tax Per Cap. \$428.72 (97) Sales Tax/Income 0.24% (97) Sales Tax Per Capita \$73.63 (97)	Connelly Springs 1,938 (168) Drexel 1,920 (151) Glen Alpine 1,349 (154) Hildebran 1,774 (158) Morganton 17,058 (59) Rhodhiss 903 (159) Rutherford College 1,306 (164) Valdese 4,592 (105)
	Change FY09-10: -4.78% Rank: 80 (2010), 78 (2009)  Population: 89,653 Per-Capita Income: \$29,710 Rank: 31 (Pop.), 61 (PCI)			

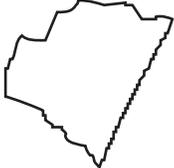
COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2010 DATA COUNTY ONLY (RANK)	2009 DATA COUNTY ONLY (RANK)	2010 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
	2010 Burden: 5.43% 2009 Burden: 5.18% 2008 Burden: 5.12%  Change FY09-10: 4.73% Rank: 10 (2010), 12 (2009)  Population: 174,255 Per-Capita Income: \$34,083 Rank: 12 (Pop.), 23 (PCI)	County Rev./Income 3.02% (31) County Rev. Per Cap. \$1,028.81 (25) Property Tax/Income 2.26% (20) Property Tax Per Cap. \$771.64 (19) Sales Tax/Income 0.47% (35) Sales Tax Per Capita \$160.16 (21)	County Rev./Income 2.98% (36) County Rev. Per Cap. \$1,084.37 (20) Property Tax/Income 2.17% (22) Property Tax Per Cap. \$788.99 (20) Sales Tax/Income 0.51% (20) Sales Tax Per Capita \$183.93 (20)	Concord 81,365 (12) Harrisburg 6,348 (18) Kannapolis 44,891 (25) Midland 3,410 (87) Mount Pleasant 1,632 (40)
	2010 Burden: 3.83% 2009 Burden: 4.13% 2008 Burden: 4.15%  Change FY09-10: -7.37% Rank: 63 (2010), 57 (2009)  Population: 80,130 Per-Capita Income: \$27,969 Rank: 33 (Pop.), 81 (PCI)	County Rev./Income 2.40% (81) County Rev. Per Cap. \$671.13 (91) Property Tax/Income 1.69% (67) Property Tax Per Cap. \$473.22 (81) Sales Tax/Income 0.33% (84) Sales Tax Per Capita \$92.69 (94)	County Rev./Income 2.64% (69) County Rev. Per Cap. \$754.05 (80) Property Tax/Income 1.70% (62) Property Tax Per Cap. \$484.52 (80) Sales Tax/Income 0.54% (80) Sales Tax Per Capita \$153.94 (80)	Cahah's Mountain 2,884 (166) Cedar Rock 323 (139) Gamewell 3,882 (167) Granite Falls 4,999 (113) Hudson 3,144 (131) Lenoir 19,071 (66) Sawmills 5,123 (88)
	2010 Burden: 3.41% 2009 Burden: 3.60% 2008 Burden: 4.03%  Change FY09-10: -5.24% Rank: 78 (2010), 75 (2009)  Population: 9,732 Per-Capita Income: \$35,379 Rank: 97 (Pop.), 20 (PCI)	County Rev./Income 3.10% (28) County Rev. Per Cap. \$1,095.29 (16) Property Tax/Income 2.39% (14) Property Tax Per Cap. \$846.47 (9) Sales Tax/Income 0.28% (94) Sales Tax Per Capita \$99.99 (88)	County Rev./Income 3.25% (23) County Rev. Per Cap. \$1,160.32 (15) Property Tax/Income 2.20% (20) Property Tax Per Cap. \$784.74 (15) Sales Tax/Income 0.37% (15) Sales Tax Per Capita \$133.12 (15)	No incorporated municipalities.
	2010 Burden: 4.80% 2009 Burden: 4.87% 2008 Burden: 5.33%  Change FY09-10: -1.43% Rank: 21 (2010), 18 (2009)  Population: 64,712 Per-Capita Income: \$38,455 Rank: 39 (Pop.), 10 (PCI)	County Rev./Income 2.91% (34) County Rev. Per Cap. \$1,119.34 (14) Property Tax/Income 2.02% (39) Property Tax Per Cap. \$775.38 (18) Sales Tax/Income 0.49% (29) Sales Tax Per Capita \$189.72 (12)	County Rev./Income 3.02% (34) County Rev. Per Cap. \$1,178.78 (14) Property Tax/Income 2.03% (31) Property Tax Per Cap. \$791.52 (14) Sales Tax/Income 0.58% (14) Sales Tax Per Capita \$226.48 (14)	Atlantic Beach 1,820 (5) Beaufort 4,048 (18) Bogue 680 (105) Cape Carteret 1,500 (39) Cedar Point 898 (36) Emerald Isle 3,982 (11) Indian Beach 88 (2) Morehead City 8,830 (10) Newport 4,214 (50) Peletier 560 (104) Pine Knoll Shores 1,634 (9)
	2010 Burden: 2.58% 2009 Burden: 2.73% 2008 Burden: 3.04%  Change FY09-10: -5.51% Rank: 96 (2010), 98 (2009)  Population: 23,571 Per-Capita Income: \$29,830 Rank: 78 (Pop.), 58 (PCI)	County Rev./Income 2.31% (85) County Rev. Per Cap. \$688.38 (88) Property Tax/Income 1.35% (94) Property Tax Per Cap. \$402.92 (94) Sales Tax/Income 0.33% (85) Sales Tax Per Capita \$97.57 (90)	County Rev./Income 2.46% (80) County Rev. Per Cap. \$743.88 (84) Property Tax/Income 1.36% (92) Property Tax Per Cap. \$410.09 (84) Sales Tax/Income 0.48% (84) Sales Tax Per Capita \$144.96 (84)	Milton 112 (—) Yanceyville 2,229 (156)
	2010 Burden: 4.75% 2009 Burden: 4.66% 2008 Burden: 4.96%  Change FY09-10: 1.80% Rank: 23 (2010), 28 (2009)  Population: 157,002 Per-Capita Income: \$31,052 Rank: 17 (Pop.), 44 (PCI)	County Rev./Income 2.82% (42) County Rev. Per Cap. \$875.06 (43) Property Tax/Income 1.74% (63) Property Tax Per Cap. \$538.98 (53) Sales Tax/Income 0.55% (20) Sales Tax Per Capita \$170.01 (16)	County Rev./Income 2.76% (57) County Rev. Per Cap. \$905.78 (49) Property Tax/Income 1.68% (66) Property Tax Per Cap. \$549.20 (49) Sales Tax/Income 0.54% (49) Sales Tax Per Capita \$178.11 (49)	Brookford 439 (57) Catawba 755 (30) Claremont 1,123 (—) Conover 8,110 (40) Hickory 41,149 (16) Long View 5,002 (56) Maiden 3,466 (53) Newton 13,819 (47)

\* Rank within relevant population range.

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2010 DATA COUNTY ONLY (RANK)	2009 DATA COUNTY ONLY (RANK)	2010 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*	
Chatham 	2010 Burden: 3.49% 2009 Burden: 3.54% 2008 Burden: 3.57%	County Rev./Income 2.76% (47) County Rev. Per Cap. \$1,183.32 (9) Property Tax/Income 2.11% (31) Property Tax Per Cap. \$903.35 (7) Sales Tax/Income 0.30% (90) Sales Tax Per Capita \$129.06 (56)	County Rev./Income 2.80% (51) County Rev. Per Cap. \$1,233.09 (12) Property Tax/Income 2.09% (27) Property Tax Per Cap. \$919.27 (12) Sales Tax/Income 0.38% (12) Sales Tax Per Capita \$165.46 (12)	Goldston Pittsboro Siler City	361 (44) 2,443 (24) 8,713 (35)
	Change FY09-10: -1.52% Rank: 75 (2010), 79 (2009)  Population: 62,482 Per-Capita Income: \$42,870 Rank: 41 (Pop.), 2 (PCI)				
Cherokee 	2010 Burden: 4.50% 2009 Burden: 4.82% 2008 Burden: 5.03%	County Rev./Income 4.06% (6) County Rev. Per Cap. \$1,063.16 (20) Property Tax/Income 2.44% (12) Property Tax Per Cap. \$637.98 (39) Sales Tax/Income 0.65% (7) Sales Tax Per Capita \$171.36 (14)	County Rev./Income 4.12% (8) County Rev. Per Cap. \$1,076.87 (22) Property Tax/Income 2.43% (12) Property Tax Per Cap. \$634.41 (22) Sales Tax/Income 0.85% (22) Sales Tax Per Capita \$221.41 (22)	Andrews Murphy	1,913 (—) 1,627 (20)
	Change FY09-10: -6.63% Rank: 34 (2010), 20 (2009)  Population: 27,090 Per-Capita Income: \$26,185 Rank: 72 (Pop.), 94 (PCI)				
Chowan 	2010 Burden: 4.87% 2009 Burden: 4.73% 2008 Burden: 4.82%	County Rev./Income 3.52% (13) County Rev. Per Cap. \$1,113.63 (15) Property Tax/Income 2.20% (26) Property Tax Per Cap. \$697.70 (29) Sales Tax/Income 0.50% (28) Sales Tax Per Capita \$156.82 (22)	County Rev./Income 3.43% (20) County Rev. Per Cap. \$1,116.23 (18) Property Tax/Income 2.04% (30) Property Tax Per Cap. \$664.00 (18) Sales Tax/Income 0.58% (18) Sales Tax Per Capita \$189.98 (18)	Edenton	5,166 (21)
	Change FY09-10: 3.04% Rank: 20 (2010), 25 (2009)  Population: 14,818 Per-Capita Income: \$31,666 Rank: 88 (Pop.), 38 (PCI)				
Clay 	2010 Burden: 3.62% 2009 Burden: 3.95% 2008 Burden: 4.18%	County Rev./Income 3.45% (16) County Rev. Per Cap. \$971.08 (33) Property Tax/Income 2.30% (18) Property Tax Per Cap. \$648.00 (36) Sales Tax/Income 0.55% (19) Sales Tax Per Capita \$154.70 (27)	County Rev./Income 3.76% (12) County Rev. Per Cap. \$1,065.73 (26) Property Tax/Income 2.29% (18) Property Tax Per Cap. \$648.20 (26) Sales Tax/Income 0.82% (26) Sales Tax Per Capita \$231.25 (26)	Hayesville	523 (—)
	Change FY09-10: -8.46% Rank: 68 (2010), 66 (2009)  Population: 10,538 Per-Capita Income: \$28,119 Rank: 95 (Pop.), 80 (PCI)				
Cleveland 	2010 Burden: 3.36% 2009 Burden: 3.45% 2008 Burden: 3.60%	County Rev./Income 2.27% (87) County Rev. Per Cap. \$673.03 (90) Property Tax/Income 1.40% (90) Property Tax Per Cap. \$416.81 (92) Sales Tax/Income 0.35% (80) Sales Tax Per Capita \$102.52 (85)	County Rev./Income 2.40% (86) County Rev. Per Cap. \$731.64 (87) Property Tax/Income 1.38% (91) Property Tax Per Cap. \$422.00 (87) Sales Tax/Income 0.44% (87) Sales Tax Per Capita \$135.67 (87)	Belwood Boiling Springs Casar Earl Fallston Grover Kings Mountain Kingstown Lattimore Lawndale Mooresboro Patterson Springs Polkville Shelby Waco	1,059 (169) 4,301 (152) 305 (190) 236 (184) 620 (188) 699 (150) 10,783 (74) 819 (179) 624 (186) 640 (182) 317 (192) 604 (191) 545 (189) 20,793 (71) 329 (187)
	Change FY09-10: -2.43% Rank: 82 (2010), 83 (2009)  Population: 98,628 Per-Capita Income: \$29,692 Rank: 28 (Pop.), 62 (PCI)				
Columbus 	2010 Burden: 3.53% 2009 Burden: 3.70% 2008 Burden: 3.97%	County Rev./Income 2.60% (62) County Rev. Per Cap. \$775.95 (66) Property Tax/Income 1.72% (65) Property Tax Per Cap. \$511.58 (64) Sales Tax/Income 0.36% (74) Sales Tax Per Capita \$107.08 (80)	County Rev./Income 2.78% (54) County Rev. Per Cap. \$835.40 (60) Property Tax/Income 1.78% (49) Property Tax Per Cap. \$533.05 (60) Sales Tax/Income 0.47% (60) Sales Tax Per Capita \$140.22 (60)	Boardman Bolton Brunswick Cerro Gordo Chadbourn Fair Bluff Lake Waccamaw Sandyfield Tabor City Whiteville	196 (—) 483 (94) 1,088 (142) 244 (147) 2,122 (101) 1,226 (127) 1,287 (75) 349 (—) 3,958 (132) 5,125 (44)
	Change FY09-10: -4.69% Rank: 73 (2010), 72 (2009)  Population: 56,309 Per-Capita Income: \$29,822 Rank: 48 (Pop.), 59 (PCI)				

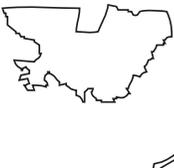
COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2010 DATA COUNTY ONLY (RANK)	2009 DATA COUNTY ONLY (RANK)	2010 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
	2010 Burden: 3.84% 2009 Burden: 3.98% 2008 Burden: 4.19%  Change FY09-10: -3.62% Rank: 62 (2010), 64 (2009)  Population: 100,261 Per-Capita Income: \$36,798 Rank: 27 (Pop.), 13 (PCI)	County Rev./Income 2.08% (93) County Rev. Per Cap. \$765.02 (71) Property Tax/Income 1.20% (96) Property Tax Per Cap. \$440.75 (87) Sales Tax/Income 0.35% (77) Sales Tax Per Capita \$130.19 (55)	County Rev./Income 2.27% (92) County Rev. Per Cap. \$837.92 (58) Property Tax/Income 1.23% (95) Property Tax Per Cap. \$455.39 (58) Sales Tax/Income 0.47% (58) Sales Tax Per Capita \$173.94 (58)	Bridgeton 315 (26) Cove City 416 (178) Dover 457 (154) Havelock 23,739 (82) New Bern 26,611 (23) River Bend 3,162 (139) Trent Woods 4,465 (134) Vanceboro 919 (115)
	2010 Burden: 3.56% 2009 Burden: 3.39% 2008 Burden: 3.67%  Change FY09-10: 5.12% Rank: 71 (2010), 87 (2009)  Population: 321,071 Per-Capita Income: \$41,627 Rank: 5 (Pop.), 5 (PCI)	County Rev./Income 1.99% (96) County Rev. Per Cap. \$828.95 (53) Property Tax/Income 1.27% (95) Property Tax Per Cap. \$527.77 (59) Sales Tax/Income 0.33% (86) Sales Tax Per Capita \$136.14 (48)	County Rev./Income 1.96% (97) County Rev. Per Cap. \$813.30 (69) Property Tax/Income 1.18% (96) Property Tax Per Cap. \$490.92 (69) Sales Tax/Income 0.35% (69) Sales Tax Per Capita \$145.91 (69)	Falcon 350 (142) Fayetteville 207,779 (29) Godwin 180 (—) Hope Mills 14,559 (60) Linden 143 (123) Spring Lake 13,175 (52) Stedman 970 (103) Wade 650 (132)
	2010 Burden: 6.74% 2009 Burden: 6.71% 2008 Burden: 6.94%  Change FY09-10: 0.49% Rank: 4 (2010), 4 (2009)  Population: 23,815 Per-Capita Income: \$35,569 Rank: 77 (Pop.), 19 (PCI)	County Rev./Income 6.05% (3) County Rev. Per Cap. \$2,150.71 (2) Property Tax/Income 3.23% (3) Property Tax Per Cap. \$1,148.91 (2) Sales Tax/Income 0.81% (2) Sales Tax Per Capita \$287.94 (2)	County Rev./Income 6.00% (3) County Rev. Per Cap. \$2,140.18 (2) Property Tax/Income 3.13% (3) Property Tax Per Cap. \$1,116.87 (2) Sales Tax/Income 0.89% (2) Sales Tax Per Capita \$318.37 (2)	No incorporated municipalities.
	2010 Burden: 10.46% 2009 Burden: 10.51% 2008 Burden: 11.04%  Change FY09-10: -0.49% Rank: 1 (2010), 1 (2009)  Population: 34,355 Per-Capita Income: \$37,526 Rank: 68 (Pop.), 12 (PCI)	County Rev./Income 6.47% (1) County Rev. Per Cap. \$2,428.12 (1) Property Tax/Income 3.83% (1) Property Tax Per Cap. \$1,436.33 (1) Sales Tax/Income 1.12% (1) Sales Tax Per Capita \$419.08 (1)	County Rev./Income 6.52% (1) County Rev. Per Cap. \$2,539.13 (1) Property Tax/Income 3.74% (1) Property Tax Per Cap. \$1,458.29 (1) Sales Tax/Income 1.20% (1) Sales Tax Per Capita \$467.88 (1)	Duck 504 (4) Kill Devil Hills 6,875 (1) Kitty Hawk 3,481 (7) Manteo 1,044 (2) Nags Head 3,131 (1) Southern Shores 2,616 (8)
	2010 Burden: 3.08% 2009 Burden: 3.20% 2008 Burden: 3.44%  Change FY09-10: -3.57% Rank: 89 (2010), 92 (2009)  Population: 159,947 Per-Capita Income: \$32,263 Rank: 14 (Pop.), 32 (PCI)	County Rev./Income 2.07% (94) County Rev. Per Cap. \$666.31 (92) Property Tax/Income 1.48% (87) Property Tax Per Cap. \$477.32 (80) Sales Tax/Income 0.32% (88) Sales Tax Per Capita \$101.64 (86)	County Rev./Income 2.19% (94) County Rev. Per Cap. \$718.44 (91) Property Tax/Income 1.47% (84) Property Tax Per Cap. \$480.76 (91) Sales Tax/Income 0.42% (91) Sales Tax Per Capita \$138.74 (91)	Denton 1,740 (102) Lexington 21,420 (69) Midway 4,557 (163) Thomasville 27,364 (33) Wallburg 2,977 (162)
	2010 Burden: 3.24% 2009 Burden: 3.33% 2008 Burden: 3.57%  Change FY09-10: -2.90% Rank: 87 (2010), 89 (2009)  Population: 41,752 Per-Capita Income: \$35,784 Rank: 61 (Pop.), 18 (PCI)	County Rev./Income 2.49% (71) County Rev. Per Cap. \$891.83 (42) Property Tax/Income 1.78% (58) Property Tax Per Cap. \$638.46 (38) Sales Tax/Income 0.34% (81) Sales Tax Per Capita \$122.26 (63)	County Rev./Income 2.59% (72) County Rev. Per Cap. \$956.80 (40) Property Tax/Income 1.73% (57) Property Tax Per Cap. \$640.99 (40) Sales Tax/Income 0.44% (40) Sales Tax Per Capita \$162.83 (40)	Bermuda Run 1,548 (41) Cooleemee 980 (84) Mocksville 4,640 (54)

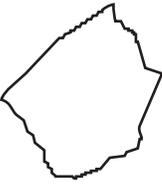
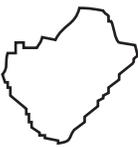
\* Rank within relevant population range.

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2010 DATA COUNTY ONLY (RANK)	2009 DATA COUNTY ONLY (RANK)	2010 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Duplin	 <p>2010 Burden: 3.90% 2009 Burden: 3.76% 2008 Burden: 4.22%</p> <p>Change FY09-10: 3.58% Rank: 59 (2010), 70 (2009)</p> <p>Population: 53,659 Per-Capita Income: \$29,155 Rank: 50 (Pop.), 68 (PCI)</p>	<p>County Rev./Income 2.69% (57)</p> <p>County Rev. Per Cap. \$784.71 (65)</p> <p>Property Tax/Income 1.67% (72)</p> <p>Property Tax Per Cap. \$486.33 (78)</p> <p>Sales Tax/Income 0.40% (58)</p> <p>Sales Tax Per Capita \$117.09 (68)</p>	<p>County Rev./Income 2.83% (49)</p> <p>County Rev. Per Cap. \$825.74 (63)</p> <p>Property Tax/Income 1.65% (67)</p> <p>Property Tax Per Cap. \$482.90 (63)</p> <p>Sales Tax/Income 0.53% (63)</p> <p>Sales Tax Per Capita \$153.82 (63)</p>	<p>Beulaville 1,091 (74) Calypso 445 (110) Faison 781 (—) Greenevers 589 (—) Kenansville 1,256 (—) Magnolia 1,014 (121) Rose Hill 1,396 (66) Teachey 417 (88) Wallace 3,588 (65) Warsaw 3,224 (90)</p>
Durham	 <p>2010 Burden: 5.57% 2009 Burden: 5.41% 2008 Burden: 5.59%</p> <p>Change FY09-10: 3.11% Rank: 7 (2010), 7 (2009)</p> <p>Population: 266,132 Per-Capita Income: \$38,692 Rank: 6 (Pop.), 8 (PCI)</p>	<p>County Rev./Income 2.73% (51)</p> <p>County Rev. Per Cap. \$1,054.46 (21)</p> <p>Property Tax/Income 2.09% (33)</p> <p>Property Tax Per Cap. \$810.01 (13)</p> <p>Sales Tax/Income 0.40% (56)</p> <p>Sales Tax Per Capita \$156.60 (23)</p>	<p>County Rev./Income 2.69% (65)</p> <p>County Rev. Per Cap. \$1,076.03 (23)</p> <p>Property Tax/Income 2.04% (29)</p> <p>Property Tax Per Cap. \$814.62 (23)</p> <p>Sales Tax/Income 0.46% (23)</p> <p>Sales Tax Per Capita \$183.13 (23)</p>	<p>Durham 234,140 (6)</p>
Edgecombe	 <p>2010 Burden: 5.21% 2009 Burden: 5.10% 2008 Burden: 5.22%</p> <p>Change FY09-10: 2.20% Rank: 13 (2010), 14 (2009)</p> <p>Population: 51,327 Per-Capita Income: \$28,973 Rank: 52 (Pop.), 72 (PCI)</p>	<p>County Rev./Income 2.82% (41)</p> <p>County Rev. Per Cap. \$818.07 (55)</p> <p>Property Tax/Income 1.86% (52)</p> <p>Property Tax Per Cap. \$538.90 (54)</p> <p>Sales Tax/Income 0.29% (92)</p> <p>Sales Tax Per Capita \$83.60 (95)</p>	<p>County Rev./Income 2.76% (58)</p> <p>County Rev. Per Cap. \$794.43 (75)</p> <p>Property Tax/Income 1.64% (71)</p> <p>Property Tax Per Cap. \$470.15 (75)</p> <p>Sales Tax/Income 0.44% (75)</p> <p>Sales Tax Per Capita \$126.36 (75)</p>	<p>Conetoe 343 (152) Leggett 62 (126) MacClesfield 401 (76) Pinetops 1,259 (115) Princeville 2,412 (—) Speed 59 (116) Tarboro 10,292 (46) Whitakers 757 (60)</p>
Forsyth	 <p>2010 Burden: 4.97% 2009 Burden: 4.47% 2008 Burden: 4.84%</p> <p>Change FY09-10: 11.33% Rank: 18 (2010), 41 (2009)</p> <p>Population: 355,575 Per-Capita Income: \$36,091 Rank: 4 (Pop.), 17 (PCI)</p>	<p>County Rev./Income 2.55% (67)</p> <p>County Rev. Per Cap. \$919.21 (38)</p> <p>Property Tax/Income 1.82% (56)</p> <p>Property Tax Per Cap. \$658.28 (34)</p> <p>Sales Tax/Income 0.39% (61)</p> <p>Sales Tax Per Capita \$139.87 (42)</p>	<p>County Rev./Income 2.43% (83)</p> <p>County Rev. Per Cap. \$933.45 (46)</p> <p>Property Tax/Income 1.71% (59)</p> <p>Property Tax Per Cap. \$656.63 (46)</p> <p>Sales Tax/Income 0.43% (46)</p> <p>Sales Tax Per Capita \$166.07 (46)</p>	<p>Bethania 397 (64) Clemmons 18,695 (80) Kernersville 22,997 (22) Lewisville 13,993 (79) Rural Hall 2,903 (92) Tobaccoville 2,796 (150) Walkertown 5,042 (78) Winston-Salem 235,073 (14)</p>
Franklin	 <p>2010 Burden: 3.84% 2009 Burden: 4.03% 2008 Burden: 4.16%</p> <p>Change FY09-10: -4.78% Rank: 61 (2010), 61 (2009)</p> <p>Population: 59,191 Per-Capita Income: \$29,228 Rank: 43 (Pop.), 67 (PCI)</p>	<p>County Rev./Income 3.15% (25)</p> <p>County Rev. Per Cap. \$920.68 (37)</p> <p>Property Tax/Income 2.16% (27)</p> <p>Property Tax Per Cap. \$631.72 (41)</p> <p>Sales Tax/Income 0.42% (53)</p> <p>Sales Tax Per Capita \$123.78 (60)</p>	<p>County Rev./Income 3.19% (28)</p> <p>County Rev. Per Cap. \$949.27 (42)</p> <p>Property Tax/Income 2.02% (32)</p> <p>Property Tax Per Cap. \$601.26 (42)</p> <p>Sales Tax/Income 0.56% (42)</p> <p>Sales Tax Per Capita \$166.35 (42)</p>	<p>Bunn 406 (—) Centerville 110 (167) Franklinton 2,523 (—) Louisburg 3,711 (62) Youngsville 1,245 (32)</p>
Gaston	 <p>2010 Burden: 4.55% 2009 Burden: 4.66% 2008 Burden: 4.74%</p> <p>Change FY09-10: -2.45% Rank: 30 (2010), 30 (2009)</p> <p>Population: 207,234 Per-Capita Income: \$32,171 Rank: 8 (Pop.), 34 (PCI)</p>	<p>County Rev./Income 2.70% (55)</p> <p>County Rev. Per Cap. \$868.75 (45)</p> <p>Property Tax/Income 1.91% (44)</p> <p>Property Tax Per Cap. \$613.98 (44)</p> <p>Sales Tax/Income 0.34% (82)</p> <p>Sales Tax Per Capita \$109.29 (79)</p>	<p>County Rev./Income 2.79% (53)</p> <p>County Rev. Per Cap. \$920.88 (47)</p> <p>Property Tax/Income 1.88% (41)</p> <p>Property Tax Per Cap. \$619.64 (47)</p> <p>Sales Tax/Income 0.45% (47)</p> <p>Sales Tax Per Capita \$148.70 (47)</p>	<p>Belmont 10,461 (45) Bessemer City 5,637 (54) Cherryville 5,795 (65) Cramerton 3,504 (47) Dallas 4,033 (—) Gastonia 75,280 (27) High Shoals 812 (—) Lowell 2,779 (85) McAdenville 606 (39) Mount Holly 11,787 (41) Ranlo 3,369 (129) Spencer Mountain 53 (165) Stanley 3,272 (70)</p>

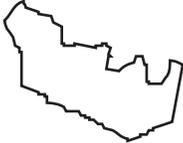
COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2010 DATA COUNTY ONLY (RANK)	2009 DATA COUNTY ONLY (RANK)	2010 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
	2010 Burden: 3.05% 2009 Burden: 3.13% 2008 Burden: 3.27%  Change FY09-10: -2.77% Rank: 90 (2010), 93 (2009)  Population: 11,814 Per-Capita Income: \$26,724 Rank: 93 (Pop.), 90 (PCI)	County Rev./Income 2.75% (48) County Rev. Per Cap. \$735.36 (79) Property Tax/Income 1.90% (45) Property Tax Per Cap. \$506.53 (67) Sales Tax/Income 0.39% (60) Sales Tax Per Capita \$103.95 (82)	County Rev./Income 2.77% (56) County Rev. Per Cap. \$736.91 (85) Property Tax/Income 1.77% (52) Property Tax Per Cap. \$469.36 (85) Sales Tax/Income 0.56% (85) Sales Tax Per Capita \$148.26 (85)	Gatesville 293 (—)
	2010 Burden: 4.69% 2009 Burden: 1.43% 2008 Burden: —  Change FY09-10: — Rank: 26 (2010), — (2009)  Population: 8,327 Per-Capita Income: \$26,089 Rank: 98 (Pop.), 95 (PCI)	County Rev./Income 3.92% (9) County Rev. Per Cap. \$1,023.30 (26) Property Tax/Income 2.29% (19) Property Tax Per Cap. \$596.71 (46) Sales Tax/Income 0.59% (11) Sales Tax Per Capita \$153.02 (29)	Data not available Graham County had not submitted the AFIR report for FY 2009 that was due to the State Treasurer's office on Oct. 31, 2009.	Robbinsville 749 (22) Santeetlah 73 (14)
	2010 Burden: 3.57% 2009 Burden: 3.70% 2008 Burden: 4.03%  Change FY09-10: -3.71% Rank: 70 (2010), 73 (2009)  Population: 57,434 Per-Capita Income: \$27,831 Rank: 46 (Pop.), 82 (PCI)	County Rev./Income 2.58% (63) County Rev. Per Cap. \$718.00 (82) Property Tax/Income 1.89% (48) Property Tax Per Cap. \$524.86 (61) Sales Tax/Income 0.35% (79) Sales Tax Per Capita \$96.62 (91)	County Rev./Income 2.57% (74) County Rev. Per Cap. \$729.00 (88) Property Tax/Income 1.74% (56) Property Tax Per Cap. \$492.49 (88) Sales Tax/Income 0.49% (88) Sales Tax Per Capita \$138.81 (88)	Creedmoor 3,296 (55) Oxford 9,447 (63) Stem 382 (107) Stovall 397 (114)
	2010 Burden: 3.02% 2009 Burden: 3.46% 2008 Burden: 3.41%  Change FY09-10: -12.74% Rank: 91 (2010), 82 (2009)  Population: 21,384 Per-Capita Income: \$26,520 Rank: 79 (Pop.), 91 (PCI)	County Rev./Income 2.34% (84) County Rev. Per Cap. \$620.23 (94) Property Tax/Income 1.48% (86) Property Tax Per Cap. \$392.47 (95) Sales Tax/Income 0.37% (67) Sales Tax Per Capita \$99.02 (89)	County Rev./Income 2.59% (73) County Rev. Per Cap. \$687.01 (94) Property Tax/Income 1.49% (82) Property Tax Per Cap. \$395.18 (94) Sales Tax/Income 0.54% (94) Sales Tax Per Capita \$143.56 (94)	Hookerton 487 (—) Snow Hill 1,696 (146) Walstonburg 232 (141)
	2010 Burden: 5.16% 2009 Burden: 5.12% 2008 Burden: 5.22%  Change FY09-10: 0.72% Rank: 14 (2010), 13 (2009)  Population: 475,953 Per-Capita Income: \$37,658 Rank: 3 (Pop.), 11 (PCI)	County Rev./Income 2.49% (72) County Rev. Per Cap. \$936.49 (35) Property Tax/Income 1.89% (47) Property Tax Per Cap. \$711.99 (27) Sales Tax/Income 0.35% (78) Sales Tax Per Capita \$131.84 (53)	County Rev./Income 2.51% (76) County Rev. Per Cap. \$983.75 (36) Property Tax/Income 1.85% (45) Property Tax Per Cap. \$723.79 (36) Sales Tax/Income 0.40% (36) Sales Tax Per Capita \$157.59 (36)	Greensboro 268,917 (10) High Point 102,214 (13) Jamestown 3,410 (35) Oak Ridge 4,949 (137) Pleasant Garden 5,356 (86) Sedalia 682 (129) Stokesdale 3,885 (153) Summerfield 8,051 (87) Whitsett 769 (155)
	2010 Burden: 4.28% 2009 Burden: 4.55% 2008 Burden: 4.79%  Change FY09-10: -6.09% Rank: 40 (2010), 39 (2009)  Population: 55,173 Per-Capita Income: \$28,173 Rank: 49 (Pop.), 79 (PCI)	County Rev./Income 2.85% (38) County Rev. Per Cap. \$801.72 (62) Property Tax/Income 1.87% (50) Property Tax Per Cap. \$526.46 (60) Sales Tax/Income 0.44% (46) Sales Tax Per Capita \$122.62 (62)	County Rev./Income 2.96% (38) County Rev. Per Cap. \$829.02 (62) Property Tax/Income 1.77% (53) Property Tax Per Cap. \$493.76 (62) Sales Tax/Income 0.59% (62) Sales Tax Per Capita \$165.32 (62)	Enfield 2,221 (116) Halifax 331 (97) Hobgood 381 (124) Littleton 666 (77) Roanoke Rapids 16,572 (51) Scotland Neck 2,182 (—) Weldon 1,712 (33)

\* Rank within relevant population range.

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2010 DATA COUNTY ONLY (RANK)	2009 DATA COUNTY ONLY (RANK)	2010 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Harnett	 <p>2010 Burden: — 2009 Burden: 4.81% 2008 Burden: 4.61%</p> <p>Change FY09-10: — Rank: — (2010), 21 (2009)</p> <p>Population: 112,844 Per-Capita Income: \$27,514 Rank: 24 (Pop.), 85 (PCI)</p>	<p>County Rev./Income <i>Incomplete data</i></p> <p>County Rev. Per Cap. <i>Incomplete data</i></p> <p>Property Tax/Income 1.78% (57)</p> <p>Property Tax Per Cap. \$491.01 (76)</p> <p>Sales Tax/Income 0.40% (59)</p> <p>Sales Tax Per Capita \$109.60 (78)</p>	<p>County Rev./Income 3.52% (17)</p> <p>County Rev. Per Cap. \$1,014.62 (33)</p> <p>Property Tax/Income 1.50% (80)</p> <p>Property Tax Per Cap. \$432.72 (33)</p> <p>Sales Tax/Income 0.53% (33)</p> <p>Sales Tax Per Capita \$152.43 (33)</p>	<p>Angier 4,465 (—) Coats 2,180 (—) Dunn 10,377 (—) Erwin 5,051 (—) Lillington 3,300 (—)</p>
Haywood	 <p>2010 Burden: 4.52% 2009 Burden: 4.56% 2008 Burden: 4.70%</p> <p>Change FY09-10: -0.93% Rank: 31 (2010), 37 (2009)</p> <p>Population: 58,028 Per-Capita Income: \$31,552 Rank: 45 (Pop.), 40 (PCI)</p>	<p>County Rev./Income 3.23% (22)</p> <p>County Rev. Per Cap. \$1,017.83 (28)</p> <p>Property Tax/Income 2.23% (24)</p> <p>Property Tax Per Cap. \$703.73 (28)</p> <p>Sales Tax/Income 0.57% (13)</p> <p>Sales Tax Per Capita \$180.46 (13)</p>	<p>County Rev./Income 3.21% (27)</p> <p>County Rev. Per Cap. \$1,033.73 (32)</p> <p>Property Tax/Income 2.11% (25)</p> <p>Property Tax Per Cap. \$678.00 (32)</p> <p>Sales Tax/Income 0.60% (32)</p> <p>Sales Tax Per Capita \$193.96 (32)</p>	<p>Canton 4,097 (29) Clyde 1,401 (51) Maggie Valley 1,602 (16) Waynesville 10,144 (15)</p>
Henderson	 <p>2010 Burden: 3.37% 2009 Burden: 3.51% 2008 Burden: 3.91%</p> <p>Change FY09-10: -3.91% Rank: 81 (2010), 80 (2009)</p> <p>Population: 105,221 Per-Capita Income: \$36,355 Rank: 26 (Pop.), 15 (PCI)</p>	<p>County Rev./Income 2.57% (64)</p> <p>County Rev. Per Cap. \$934.29 (36)</p> <p>Property Tax/Income 1.75% (62)</p> <p>Property Tax Per Cap. \$637.08 (40)</p> <p>Sales Tax/Income 0.43% (52)</p> <p>Sales Tax Per Capita \$154.58 (28)</p>	<p>County Rev./Income 2.70% (64)</p> <p>County Rev. Per Cap. \$1,010.65 (34)</p> <p>Property Tax/Income 1.72% (58)</p> <p>Property Tax Per Cap. \$643.65 (34)</p> <p>Sales Tax/Income 0.54% (34)</p> <p>Sales Tax Per Capita \$201.57 (34)</p>	<p>Flat Rock 3,318 (123) Fletcher 6,531 (49) Hendersonville 13,135 (28) Laurel Park 2,290 (52) Mills River 6,539 (—)</p>
Hertford	 <p>2010 Burden: 4.03% 2009 Burden: 4.36% 2008 Burden: 4.63%</p> <p>Change FY09-10: -7.59% Rank: 54 (2010), 45 (2009)</p> <p>Population: 24,010 Per-Capita Income: \$28,673 Rank: 75 (Pop.), 76 (PCI)</p>	<p>County Rev./Income 2.40% (80)</p> <p>County Rev. Per Cap. \$688.68 (87)</p> <p>Property Tax/Income 1.59% (78)</p> <p>Property Tax Per Cap. \$454.78 (84)</p> <p>Sales Tax/Income 0.50% (26)</p> <p>Sales Tax Per Capita \$143.33 (39)</p>	<p>County Rev./Income 2.71% (62)</p> <p>County Rev. Per Cap. \$766.20 (78)</p> <p>Property Tax/Income 1.70% (64)</p> <p>Property Tax Per Cap. \$478.84 (78)</p> <p>Sales Tax/Income 0.65% (78)</p> <p>Sales Tax Per Capita \$184.24 (78)</p>	<p>Ahoskie 5,189 (67) Cofield 323 (113) Como 71 (82) Harrellsville 97 (140) Murfreesboro 2,622 (122) Winton 957 (143)</p>
Hoke	 <p>2010 Burden: — 2009 Burden: 0.44% 2008 Burden: —</p> <p>Change FY09-10: — Rank: — (2010), — (2009)</p> <p>Population: 46,134 Per-Capita Income: \$28,997 Rank: 56 (Pop.), 70 (PCI)</p>	<p><i>Data not available</i> Hoke County had not submitted the AFIR report for FY 2010 that was due to the State Treasurer's office on Oct. 31, 2010.</p>	<p><i>Data not available</i> Hoke County had not submitted the AFIR report for FY 2009 that was due to the State Treasurer's office on Oct. 31, 2009.</p>	<p>Raeford 4,412 (—)</p>
Hyde	 <p>2010 Burden: 7.23% 2009 Burden: 7.29% 2008 Burden: 7.59%</p> <p>Change FY09-10: -0.84% Rank: 2 (2010), 3 (2009)</p> <p>Population: 5,391 Per-Capita Income: \$28,370 Rank: 99 (Pop.), 78 (PCI)</p>	<p>County Rev./Income 6.17% (2)</p> <p>County Rev. Per Cap. \$1,750.03 (3)</p> <p>Property Tax/Income 3.74% (2)</p> <p>Property Tax Per Cap. \$1,059.64 (3)</p> <p>Sales Tax/Income 0.68% (4)</p> <p>Sales Tax Per Capita \$191.83 (10)</p>	<p>County Rev./Income 6.28% (2)</p> <p>County Rev. Per Cap. \$1,823.38 (3)</p> <p>Property Tax/Income 3.72% (2)</p> <p>Property Tax Per Cap. \$1,078.82 (3)</p> <p>Sales Tax/Income 1.10% (3)</p> <p>Sales Tax Per Capita \$319.88 (3)</p>	<p>No incorporated municipalities.</p>

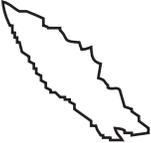
COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2010 DATA COUNTY ONLY (RANK)	2009 DATA COUNTY ONLY (RANK)	2010 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Iredell 	2010 Burden: 4.45% 2009 Burden: 4.52% 2008 Burden: 4.82%	County Rev./Income 2.68% (59) County Rev. Per Cap. \$863.04 (46) Property Tax/Income 1.95% (42) Property Tax Per Cap. \$628.81 (42) Sales Tax/Income 0.46% (39) Sales Tax Per Capita \$146.97 (33)	County Rev./Income 2.86% (46) County Rev. Per Cap. \$965.32 (38) Property Tax/Income 1.87% (42) Property Tax Per Cap. \$630.47 (38) Sales Tax/Income 0.57% (38) Sales Tax Per Capita \$191.79 (38)	Harmony 618 (16) Love Valley 113 (87) Mooresville 30,797 (5) Statesville 27,322 (24) Troutman 2,289 (38)
	Change FY09-10: -1.68% Rank: 37 (2010), 40 (2009)  Population: 157,013 Per-Capita Income: \$32,171 Rank: 16 (Pop.), 34 (PCI)			
Jackson 	2010 Burden: 4.18% 2009 Burden: 4.33% 2008 Burden: 4.21%	County Rev./Income 3.95% (7) County Rev. Per Cap. \$1,172.61 (12) Property Tax/Income 2.74% (8) Property Tax Per Cap. \$813.02 (12) Sales Tax/Income 0.67% (5) Sales Tax Per Capita \$197.55 (8)	County Rev./Income 4.11% (9) County Rev. Per Cap. \$1,254.10 (10) Property Tax/Income 2.68% (9) Property Tax Per Cap. \$817.50 (10) Sales Tax/Income 0.82% (10) Sales Tax Per Capita \$250.39 (10)	Dillsboro 269 (28) Forest Hills 359 (75) Sylva 2,601 (23) Webster 602 (85)
	Change FY09-10: -3.36% Rank: 45 (2010), 48 (2009)  Population: 37,990 Per-Capita Income: \$29,674 Rank: 64 (Pop.), 63 (PCI)			
Johnston 	2010 Burden: 4.07% 2009 Burden: 4.15% 2008 Burden: 4.48%	County Rev./Income 2.63% (61) County Rev. Per Cap. \$827.10 (54) Property Tax/Income 1.84% (54) Property Tax Per Cap. \$579.54 (49) Sales Tax/Income 0.44% (45) Sales Tax Per Capita \$138.23 (47)	County Rev./Income 2.70% (63) County Rev. Per Cap. \$891.77 (51) Property Tax/Income 1.80% (48) Property Tax Per Cap. \$592.66 (51) Sales Tax/Income 0.54% (51) Sales Tax Per Capita \$178.59 (51)	Benson 3,703 (—) Clayton 14,333 (27) Four Oaks 1,995 (124) Kenly 2,030 (84) Micro 557 (98) Pine Level 1,978 (125) Princeton 1,443 (120) Selma 7,671 (70) Smithfield 13,410 (26) Wilson's Mills 2,078 (145)
	Change FY09-10: -1.77% Rank: 50 (2010), 55 (2009)  Population: 168,217 Per-Capita Income: \$31,480 Rank: 13 (Pop.), 41 (PCI)			
Jones 	2010 Burden: 2.87% 2009 Burden: 2.81% 2008 Burden: 2.92%	County Rev./Income 2.26% (88) County Rev. Per Cap. \$740.71 (77) Property Tax/Income 1.54% (80) Property Tax Per Cap. \$505.20 (69) Sales Tax/Income 0.37% (70) Sales Tax Per Capita \$119.77 (66)	County Rev./Income 2.24% (93) County Rev. Per Cap. \$718.85 (90) Property Tax/Income 1.53% (77) Property Tax Per Cap. \$490.62 (90) Sales Tax/Income 0.44% (90) Sales Tax Per Capita \$141.92 (90)	Maysville 980 (134) Pollocksville 254 (120) Trenton 230 (138)
	Change FY09-10: 2.34% Rank: 95 (2010), 97 (2009)  Population: 10,150 Per-Capita Income: \$32,724 Rank: 96 (Pop.), 29 (PCI)			
Lee 	2010 Burden: 4.88% 2009 Burden: 4.90% 2008 Burden: 5.08%	County Rev./Income 2.83% (40) County Rev. Per Cap. \$862.66 (47) Property Tax/Income 2.15% (29) Property Tax Per Cap. \$656.76 (35) Sales Tax/Income 0.42% (54) Sales Tax Per Capita \$126.84 (57)	County Rev./Income 2.89% (43) County Rev. Per Cap. \$917.50 (48) Property Tax/Income 2.13% (24) Property Tax Per Cap. \$675.69 (48) Sales Tax/Income 0.50% (48) Sales Tax Per Capita \$158.43 (48)	Broadway 1,117 (68) Sanford 28,249 (26)
	Change FY09-10: -0.46% Rank: 19 (2010), 17 (2009)  Population: 58,563 Per-Capita Income: \$30,505 Rank: 44 (Pop.), 50 (PCI)			
Lenoir 	2010 Burden: 4.06% 2009 Burden: 4.02% 2008 Burden: 4.23%	County Rev./Income 2.43% (76) County Rev. Per Cap. \$812.15 (57) Property Tax/Income 1.64% (74) Property Tax Per Cap. \$548.96 (52) Sales Tax/Income 0.43% (51) Sales Tax Per Capita \$142.50 (40)	County Rev./Income 2.50% (78) County Rev. Per Cap. \$836.14 (59) Property Tax/Income 1.58% (75) Property Tax Per Cap. \$529.09 (59) Sales Tax/Income 0.50% (59) Sales Tax Per Capita \$165.50 (59)	Kinston 22,478 (39) La Grange 2,774 (106) Pink Hill 520 (42)
	Change FY09-10: 0.81% Rank: 51 (2010), 63 (2009)  Population: 57,221 Per-Capita Income: \$33,476 Rank: 47 (Pop.), 25 (PCI)			

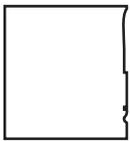
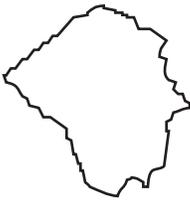
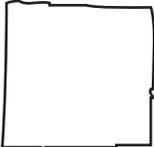
\* Rank within relevant population range.

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2010 DATA COUNTY ONLY (RANK)	2009 DATA COUNTY ONLY (RANK)	2010 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Lincoln	 <p>2010 Burden: 4.00% 2009 Burden: 4.12% 2008 Burden: 4.22%</p> <p>Change FY09-10: -3.00% Rank: 56 (2010), 58 (2009)</p> <p>Population: 75,702 Per-Capita Income: \$33,375 Rank: 35 (Pop.), 26 (PCI)</p>	<p>County Rev./Income 3.16% (24)</p> <p>County Rev. Per Cap. \$1,053.70 (22)</p> <p>Property Tax/Income 2.21% (25)</p> <p>Property Tax Per Cap. \$737.13 (21)</p> <p>Sales Tax/Income 0.43% (48)</p> <p>Sales Tax Per Capita \$144.16 (37)</p>	<p>County Rev./Income 4.21% (6)</p> <p>County Rev. Per Cap. \$1,101.05 (19)</p> <p>Property Tax/Income 2.84% (7)</p> <p>Property Tax Per Cap. \$740.86 (19)</p> <p>Sales Tax/Income 0.72% (19)</p> <p>Sales Tax Per Capita \$187.43 (19)</p>	Lincolnton 11,543 (29)
Macon	 <p>2010 Burden: 5.07% 2009 Burden: 5.06% 2008 Burden: 5.18%</p> <p>Change FY09-10: 0.25% Rank: 16 (2010), 15 (2009)</p> <p>Population: 34,494 Per-Capita Income: \$30,699 Rank: 67 (Pop.), 46 (PCI)</p>	<p>County Rev./Income 3.93% (8)</p> <p>County Rev. Per Cap. \$1,206.95 (7)</p> <p>Property Tax/Income 2.54% (10)</p> <p>Property Tax Per Cap. \$778.78 (17)</p> <p>Sales Tax/Income 0.66% (6)</p> <p>Sales Tax Per Capita \$204.00 (5)</p>	<p>County Rev./Income 4.01% (10)</p> <p>County Rev. Per Cap. \$1,268.84 (8)</p> <p>Property Tax/Income 2.47% (11)</p> <p>Property Tax Per Cap. \$781.99 (8)</p> <p>Sales Tax/Income 0.77% (8)</p> <p>Sales Tax Per Capita \$243.02 (8)</p>	Franklin 3,899 (28) Highlands 985 (7)
Madison	 <p>2010 Burden: 3.25% 2009 Burden: 3.40% 2008 Burden: 3.39%</p> <p>Change FY09-10: -4.50% Rank: 86 (2010), 85 (2009)</p> <p>Population: 20,846 Per-Capita Income: \$27,823 Rank: 81 (Pop.), 83 (PCI)</p>	<p>County Rev./Income 2.78% (45)</p> <p>County Rev. Per Cap. \$774.57 (67)</p> <p>Property Tax/Income 1.77% (60)</p> <p>Property Tax Per Cap. \$493.58 (75)</p> <p>Sales Tax/Income 0.38% (66)</p> <p>Sales Tax Per Capita \$105.42 (81)</p>	<p>County Rev./Income 2.94% (40)</p> <p>County Rev. Per Cap. \$825.54 (64)</p> <p>Property Tax/Income 1.77% (51)</p> <p>Property Tax Per Cap. \$497.02 (64)</p> <p>Sales Tax/Income 0.51% (64)</p> <p>Sales Tax Per Capita \$142.41 (64)</p>	Hot Springs 677 (—) Mars Hill 1,938 (95) Marshall 841 (65)
Martin	 <p>2010 Burden: 4.03% 2009 Burden: 4.26% 2008 Burden: 4.40%</p> <p>Change FY09-10: -5.37% Rank: 53 (2010), 51 (2009)</p> <p>Population: 23,855 Per-Capita Income: \$31,833 Rank: 76 (Pop.), 36 (PCI)</p>	<p>County Rev./Income 2.68% (58)</p> <p>County Rev. Per Cap. \$854.44 (51)</p> <p>Property Tax/Income 1.68% (70)</p> <p>Property Tax Per Cap. \$533.31 (55)</p> <p>Sales Tax/Income 0.52% (25)</p> <p>Sales Tax Per Capita \$166.52 (19)</p>	<p>County Rev./Income 2.76% (59)</p> <p>County Rev. Per Cap. \$934.18 (45)</p> <p>Property Tax/Income 1.70% (61)</p> <p>Property Tax Per Cap. \$575.86 (45)</p> <p>Sales Tax/Income 0.56% (45)</p> <p>Sales Tax Per Capita \$190.44 (45)</p>	Bear Grass 91 (145) Everetts 176 (135) Hamilton 459 (128) Hassell 67 (156) Jamesville 448 (106) Oak City 351 (—) Parmele 266 (—) Robersonville 1,578 (81) Williamston 5,649 (42)
McDowell	 <p>2010 Burden: 3.67% 2009 Burden: 3.59% 2008 Burden: 3.85%</p> <p>Change FY09-10: 2.26% Rank: 67 (2010), 76 (2009)</p> <p>Population: 44,742 Per-Capita Income: \$25,797 Rank: 58 (Pop.), 96 (PCI)</p>	<p>County Rev./Income 2.70% (54)</p> <p>County Rev. Per Cap. \$697.28 (85)</p> <p>Property Tax/Income 1.60% (77)</p> <p>Property Tax Per Cap. \$411.63 (93)</p> <p>Sales Tax/Income 0.57% (14)</p> <p>Sales Tax Per Capita \$146.86 (34)</p>	<p>County Rev./Income 2.38% (87)</p> <p>County Rev. Per Cap. \$744.47 (83)</p> <p>Property Tax/Income 1.33% (93)</p> <p>Property Tax Per Cap. \$415.71 (83)</p> <p>Sales Tax/Income 0.62% (83)</p> <p>Sales Tax Per Capita \$192.46 (83)</p>	Marion 7,481 (34) Old Fort 983 (92)
Mecklenburg	 <p>2010 Burden: 5.77% 2009 Burden: 5.38% 2008 Burden: 5.83%</p> <p>Change FY09-10: 7.23% Rank: 5 (2010), 8 (2009)</p> <p>Population: 894,290 Per-Capita Income: \$42,644 Rank: 1 (Pop.), 3 (PCI)</p>	<p>County Rev./Income 3.00% (32)</p> <p>County Rev. Per Cap. \$1,278.03 (5)</p> <p>Property Tax/Income 2.23% (23)</p> <p>Property Tax Per Cap. \$952.49 (5)</p> <p>Sales Tax/Income 0.49% (33)</p> <p>Sales Tax Per Capita \$208.84 (3)</p>	<p>County Rev./Income 2.84% (48)</p> <p>County Rev. Per Cap. \$1,324.19 (7)</p> <p>Property Tax/Income 2.06% (28)</p> <p>Property Tax Per Cap. \$960.86 (7)</p> <p>Sales Tax/Income 0.49% (7)</p> <p>Sales Tax Per Capita \$230.62 (7)</p>	Charlotte 711,349 (1) Cornelius 24,847 (6) Davidson 10,822 (16) Huntersville 41,216 (11) Matthews 29,209 (20) Mint Hill 21,048 (36) Pineville 7,747 (4)

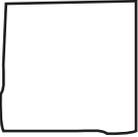
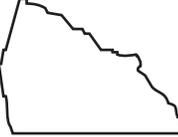
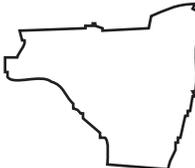
COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2010 DATA COUNTY ONLY (RANK)	2009 DATA COUNTY ONLY (RANK)	2010 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
	2010 Burden: 4.15% 2009 Burden: 3.81% 2008 Burden: 3.96%  Change FY09-10: 8.87% Rank: 46 (2010), 68 (2009)  Population: 15,976 Per-Capita Income: \$26,418 Rank: 87 (Pop.), 92 (PCI)	County Rev./Income 3.30% (19) County Rev. Per Cap. \$872.94 (44) Property Tax/Income 2.10% (32) Property Tax Per Cap. \$554.14 (51) Sales Tax/Income 0.65% (8) Sales Tax Per Capita \$171.11 (15)	County Rev./Income 3.03% (33) County Rev. Per Cap. \$797.22 (74) Property Tax/Income 1.59% (74) Property Tax Per Cap. \$418.21 (74) Sales Tax/Income 0.82% (74) Sales Tax Per Capita \$215.43 (74)	Bakersville 354 (24) Spruce Pine 2,020 (71)
	2010 Burden: 4.32% 2009 Burden: 4.56% 2008 Burden: 4.59%  Change FY09-10: -5.36% Rank: 39 (2010), 36 (2009)  Population: 27,983 Per-Capita Income: \$26,375 Rank: 71 (Pop.), 93 (PCI)	County Rev./Income 2.86% (37) County Rev. Per Cap. \$754.81 (73) Property Tax/Income 2.02% (37) Property Tax Per Cap. \$532.66 (56) Sales Tax/Income 0.38% (63) Sales Tax Per Capita \$100.27 (87)	County Rev./Income 2.82% (50) County Rev. Per Cap. \$773.48 (77) Property Tax/Income 1.86% (44) Property Tax Per Cap. \$510.69 (77) Sales Tax/Income 0.52% (77) Sales Tax Per Capita \$142.83 (77)	Biscoe 1,774 (—) Candor 847 (66) Mount Gilead 1,411 (99) Star 808 (90) Troy 4,297 (100)
	2010 Burden: 4.14% 2009 Burden: 4.11% 2008 Burden: 4.31%  Change FY09-10: 0.69% Rank: 48 (2010), 59 (2009)  Population: 86,945 Per-Capita Income: \$38,539 Rank: 32 (Pop.), 9 (PCI)	County Rev./Income 2.38% (82) County Rev. Per Cap. \$916.37 (39) Property Tax/Income 1.68% (69) Property Tax Per Cap. \$646.24 (37) Sales Tax/Income 0.37% (68) Sales Tax Per Capita \$143.79 (38)	County Rev./Income 2.43% (82) County Rev. Per Cap. \$977.41 (37) Property Tax/Income 1.70% (63) Property Tax Per Cap. \$681.20 (37) Sales Tax/Income 0.45% (37) Sales Tax Per Capita \$180.48 (37)	Aberdeen 5,301 (20) Cameron 280 (34) Carthage 2,334 (45) Foxfire Village 582 (19) Pinebluff 1,403 (57) Pinehurst 12,119 (17) Robbins 1,332 (61) Southern Pines 12,657 (19) Taylortown 994 (58) Vass 825 (46) Whispering Pines 2,542 (56)
	2010 Burden: 4.22% 2009 Burden: 3.89% 2008 Burden: 4.26%  Change FY09-10: 8.61% Rank: 43 (2010), 67 (2009)  Population: 95,804 Per-Capita Income: \$33,557 Rank: 29 (Pop.), 24 (PCI)	County Rev./Income 2.21% (90) County Rev. Per Cap. \$739.97 (78) Property Tax/Income 1.50% (82) Property Tax Per Cap. \$503.92 (70) Sales Tax/Income 0.37% (71) Sales Tax Per Capita \$122.74 (61)	County Rev./Income 2.11% (96) County Rev. Per Cap. \$717.08 (92) Property Tax/Income 1.40% (89) Property Tax Per Cap. \$475.25 (92) Sales Tax/Income 0.46% (92) Sales Tax Per Capita \$154.61 (92)	Bailey 735 (32) Castalia 383 (—) Dortches 890 (172) Middlesex 890 (70) Momeyer 304 (162) Nashville 4,947 (63) Red Oak 3,058 (159) Rocky Mount 59,641 (22) Sharpsburg 2,645 (135) Spring Hope 1,328 (77)
	2010 Burden: 5.01% 2009 Burden: 4.86% 2008 Burden: 5.92%  Change FY09-10: 3.04% Rank: 17 (2010), 19 (2009)  Population: 194,054 Per-Capita Income: \$36,662 Rank: 10 (Pop.), 14 (PCI)	County Rev./Income 3.27% (21) County Rev. Per Cap. \$1,197.26 (8) Property Tax/Income 2.26% (21) Property Tax Per Cap. \$828.09 (11) Sales Tax/Income 0.56% (17) Sales Tax Per Capita \$204.90 (4)	County Rev./Income 3.28% (22) County Rev. Per Cap. \$1,257.42 (9) Property Tax/Income 2.17% (21) Property Tax Per Cap. \$831.69 (9) Sales Tax/Income 0.63% (9) Sales Tax Per Capita \$239.98 (9)	Carolina Beach 5,987 (2) Kure Beach 2,230 (15) Wilmington 102,207 (3) Wrightsville Beach 2,696 (4)
	2010 Burden: 4.25% 2009 Burden: 4.46% 2008 Burden: 4.97%  Change FY09-10: -4.65% Rank: 41 (2010), 42 (2009)  Population: 21,018 Per-Capita Income: \$31,598 Rank: 80 (Pop.), 39 (PCI)	County Rev./Income 3.27% (20) County Rev. Per Cap. \$1,033.72 (23) Property Tax/Income 2.25% (22) Property Tax Per Cap. \$712.05 (26) Sales Tax/Income 0.25% (95) Sales Tax Per Capita \$80.19 (96)	County Rev./Income 3.47% (18) County Rev. Per Cap. \$1,075.36 (24) Property Tax/Income 2.32% (16) Property Tax Per Cap. \$720.95 (24) Sales Tax/Income 0.39% (24) Sales Tax Per Capita \$121.28 (24)	Conway 696 (50) Garysburg 1,203 (93) Gaston 945 (55) Jackson 675 (63) Lasker 90 (89) Rich Square 840 (43) Seaboard 640 (73) Severn 252 (25) Woodland 797 (40)

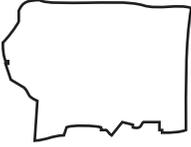
\* Rank within relevant population range.

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2010 DATA COUNTY ONLY (RANK)	2009 DATA COUNTY ONLY (RANK)	2010 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Onslow	 <p>2010 Burden: 2.47% 2009 Burden: 2.83% 2008 Burden: 2.79%</p> <p>Change FY09-10: -12.87% Rank: 97 (2010), 96 (2009)</p> <p>Population: 179,455 Per-Capita Income: \$42,463 Rank: 11 (Pop.), 4 (PCI)</p>	<p>County Rev./Income 1.51% (97)</p> <p>County Rev. Per Cap. \$643.21 (93)</p> <p>Property Tax/Income 0.91% (98)</p> <p>Property Tax Per Cap. \$386.64 (96)</p> <p>Sales Tax/Income 0.31% (89)</p> <p>Sales Tax Per Capita \$133.19 (51)</p>	<p>County Rev./Income 1.50% (98)</p> <p>County Rev. Per Cap. \$611.67 (98)</p> <p>Property Tax/Income 0.81% (98)</p> <p>Property Tax Per Cap. \$332.05 (98)</p> <p>Sales Tax/Income 0.40% (98)</p> <p>Sales Tax Per Capita \$163.74 (98)</p>	<p>Holly Ridge 1,469 (34) Jacksonville 81,612 (34) North Topsail Beach 930 (9) Richlands 1,148 (118) Swansboro 2,306 (43)</p>
Orange	 <p>2010 Burden: 4.63% 2009 Burden: 4.56% 2008 Burden: 4.68%</p> <p>Change FY09-10: 1.58% Rank: 27 (2010), 38 (2009)</p> <p>Population: 132,272 Per-Capita Income: \$47,925 Rank: 21 (Pop.), 1 (PCI)</p>	<p>County Rev./Income 2.78% (46)</p> <p>County Rev. Per Cap. \$1,332.01 (4)</p> <p>Property Tax/Income 2.16% (28)</p> <p>Property Tax Per Cap. \$1,034.53 (4)</p> <p>Sales Tax/Income 0.24% (97)</p> <p>Sales Tax Per Capita \$113.44 (73)</p>	<p>County Rev./Income 2.78% (55)</p> <p>County Rev. Per Cap. \$1,352.73 (4)</p> <p>Property Tax/Income 2.10% (26)</p> <p>Property Tax Per Cap. \$1,024.23 (4)</p> <p>Sales Tax/Income 0.29% (4)</p> <p>Sales Tax Per Capita \$142.08 (4)</p>	<p>Carrboro 19,891 (8) Chapel Hill 56,778 (2) Hillsborough 6,751 (5)</p>
Pamlico	 <p>2010 Burden: 3.30% 2009 Burden: 3.59% 2008 Burden: 3.76%</p> <p>Change FY09-10: -7.96% Rank: 84 (2010), 77 (2009)</p> <p>Population: 12,838 Per-Capita Income: \$36,348 Rank: 92 (Pop.), 16 (PCI)</p>	<p>County Rev./Income 2.71% (52)</p> <p>County Rev. Per Cap. \$984.80 (32)</p> <p>Property Tax/Income 2.04% (36)</p> <p>Property Tax Per Cap. \$742.82 (20)</p> <p>Sales Tax/Income 0.38% (62)</p> <p>Sales Tax Per Capita \$138.32 (46)</p>	<p>County Rev./Income 2.94% (41)</p> <p>County Rev. Per Cap. \$1,078.95 (21)</p> <p>Property Tax/Income 1.98% (36)</p> <p>Property Tax Per Cap. \$726.45 (21)</p> <p>Sales Tax/Income 0.59% (21)</p> <p>Sales Tax Per Capita \$217.99 (21)</p>	<p>Alliance 784 (149) Arapahoe 423 (—) Bayboro 1,283 (141) Grantsboro 848 (146) Mesic 237 (117) Minnesott Beach 363 (51) Oriental 857 (29) Stonewall 279 (68) Vandemere 276 (100)</p>
Pasquotank	 <p>2010 Burden: 5.09% 2009 Burden: 5.41% 2008 Burden: 5.23%</p> <p>Change FY09-10: -5.93% Rank: 15 (2010), 6 (2009)</p> <p>Population: 41,845 Per-Capita Income: \$27,075 Rank: 60 (Pop.), 86 (PCI)</p>	<p>County Rev./Income 3.07% (29)</p> <p>County Rev. Per Cap. \$830.35 (52)</p> <p>Property Tax/Income 1.70% (66)</p> <p>Property Tax Per Cap. \$460.91 (82)</p> <p>Sales Tax/Income 0.54% (24)</p> <p>Sales Tax Per Capita \$145.05 (36)</p>	<p>County Rev./Income 3.23% (25)</p> <p>County Rev. Per Cap. \$895.33 (50)</p> <p>Property Tax/Income 1.57% (76)</p> <p>Property Tax Per Cap. \$434.08 (50)</p> <p>Sales Tax/Income 0.64% (50)</p> <p>Sales Tax Per Capita \$178.73 (50)</p>	<p>Elizabeth City 20,406 (50)</p>
Pender	 <p>2010 Burden: 3.74% 2009 Burden: 4.57% 2008 Burden: 4.78%</p> <p>Change FY09-10: -18.16% Rank: 66 (2010), 34 (2009)</p> <p>Population: 53,095 Per-Capita Income: \$29,520 Rank: 51 (Pop.), 64 (PCI)</p>	<p>County Rev./Income 3.10% (27)</p> <p>County Rev. Per Cap. \$916.10 (40)</p> <p>Property Tax/Income 2.31% (17)</p> <p>Property Tax Per Cap. \$682.46 (31)</p> <p>Sales Tax/Income 0.40% (57)</p> <p>Sales Tax Per Capita \$119.30 (67)</p>	<p>County Rev./Income 3.34% (21)</p> <p>County Rev. Per Cap. \$996.15 (35)</p> <p>Property Tax/Income 2.36% (15)</p> <p>Property Tax Per Cap. \$703.97 (35)</p> <p>Sales Tax/Income 0.54% (35)</p> <p>Sales Tax Per Capita \$161.75 (35)</p>	<p>Atkinson 266 (21) Burgaw 4,279 (69) St. Helena 504 (122) Surf City 1,856 (—) Topsail Beach 596 (8) Watha 197 (125)</p>
Perquimans	 <p>2010 Burden: 3.77% 2009 Burden: 4.21% 2008 Burden: 4.20%</p> <p>Change FY09-10: -10.44% Rank: 65 (2010), 53 (2009)</p> <p>Population: 12,980 Per-Capita Income: \$29,990 Rank: 91 (Pop.), 56 (PCI)</p>	<p>County Rev./Income 2.68% (60)</p> <p>County Rev. Per Cap. \$804.36 (60)</p> <p>Property Tax/Income 1.77% (61)</p> <p>Property Tax Per Cap. \$531.91 (57)</p> <p>Sales Tax/Income 0.32% (87)</p> <p>Sales Tax Per Capita \$95.44 (93)</p>	<p>County Rev./Income 2.92% (42)</p> <p>County Rev. Per Cap. \$875.23 (53)</p> <p>Property Tax/Income 1.80% (47)</p> <p>Property Tax Per Cap. \$540.68 (53)</p> <p>Sales Tax/Income 0.49% (53)</p> <p>Sales Tax Per Capita \$145.91 (53)</p>	<p>Hertford 2,203 (165) Winfall 610 (—)</p>

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2010 DATA COUNTY ONLY (RANK)	2009 DATA COUNTY ONLY (RANK)	2010 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Person	 <p>2010 Burden: 3.55% 2009 Burden: 4.63% 2008 Burden: 4.90%</p> <p>Change FY09-10: -23.34% Rank: 72 (2010), 32 (2009)</p> <p>Population: 38,272 Per-Capita Income: \$30,688 Rank: 62 (Pop.), 47 (PCI)</p>	<p>County Rev./Income 3.55% (12)</p> <p>County Rev. Per Cap. \$1,089.33 (17)</p> <p>Property Tax/Income 2.35% (15)</p> <p>Property Tax Per Cap. \$720.74 (25)</p> <p>Sales Tax/Income 0.49% (32)</p> <p>Sales Tax Per Capita \$150.47 (31)</p>	<p>County Rev./Income 3.72% (13)</p> <p>County Rev. Per Cap. \$1,146.89 (16)</p> <p>Property Tax/Income 2.36% (13)</p> <p>Property Tax Per Cap. \$728.93 (16)</p> <p>Sales Tax/Income 0.64% (16)</p> <p>Sales Tax Per Capita \$197.82 (16)</p>	Roxboro 8,933 (—)
Pitt	 <p>2010 Burden: 5.32% 2009 Burden: 4.66% 2008 Burden: 4.56%</p> <p>Change FY09-10: 14.13% Rank: 12 (2010), 27 (2009)</p> <p>Population: 158,541 Per-Capita Income: \$33,089 Rank: 15 (Pop.), 28 (PCI)</p>	<p>County Rev./Income 2.41% (79)</p> <p>County Rev. Per Cap. \$796.94 (63)</p> <p>Property Tax/Income 1.50% (84)</p> <p>Property Tax Per Cap. \$495.97 (74)</p> <p>Sales Tax/Income 0.45% (41)</p> <p>Sales Tax Per Capita \$147.52 (32)</p>	<p>County Rev./Income 2.36% (88)</p> <p>County Rev. Per Cap. \$801.61 (71)</p> <p>Property Tax/Income 1.49% (81)</p> <p>Property Tax Per Cap. \$505.89 (71)</p> <p>Sales Tax/Income 0.45% (71)</p> <p>Sales Tax Per Capita \$151.93 (71)</p>	<p>Ayden 4,987 (78)</p> <p>Bethel 1,824 (114)</p> <p>Falkland 119 (118)</p> <p>Farmville 4,715 (10)</p> <p>Fountain 586 (101)</p> <p>Greenville 82,569 (7)</p> <p>Grifton 2,386 (126)</p> <p>Grimesland 456 (111)</p> <p>Simpson 497 (—)</p> <p>Winterville 9,154 (64)</p>
Polk	 <p>2010 Burden: 3.59% 2009 Burden: 4.03% 2008 Burden: 3.62%</p> <p>Change FY09-10: -10.89% Rank: 69 (2010), 62 (2009)</p> <p>Population: 19,355 Per-Capita Income: \$39,659 Rank: 84 (Pop.), 7 (PCI)</p>	<p>County Rev./Income 2.70% (56)</p> <p>County Rev. Per Cap. \$1,070.92 (19)</p> <p>Property Tax/Income 1.97% (40)</p> <p>Property Tax Per Cap. \$781.25 (16)</p> <p>Sales Tax/Income 0.29% (93)</p> <p>Sales Tax Per Capita \$114.04 (71)</p>	<p>County Rev./Income 3.18% (29)</p> <p>County Rev. Per Cap. \$1,325.45 (6)</p> <p>Property Tax/Income 1.91% (40)</p> <p>Property Tax Per Cap. \$795.14 (6)</p> <p>Sales Tax/Income 0.39% (6)</p> <p>Sales Tax Per Capita \$163.33 (6)</p>	<p>Columbus 1,066 (30)</p> <p>Saluda 567 (17)</p> <p>Tryon 1,777 (22)</p>
Randolph	 <p>2010 Burden: 3.39% 2009 Burden: 3.50% 2008 Burden: 3.74%</p> <p>Change FY09-10: -3.29% Rank: 79 (2010), 81 (2009)</p> <p>Population: 142,467 Per-Capita Income: \$28,717 Rank: 19 (Pop.), 75 (PCI)</p>	<p>County Rev./Income 2.16% (92)</p> <p>County Rev. Per Cap. \$619.62 (95)</p> <p>Property Tax/Income 1.52% (81)</p> <p>Property Tax Per Cap. \$437.02 (88)</p> <p>Sales Tax/Income 0.36% (75)</p> <p>Sales Tax Per Capita \$102.87 (84)</p>	<p>County Rev./Income 2.28% (91)</p> <p>County Rev. Per Cap. \$668.08 (96)</p> <p>Property Tax/Income 1.52% (79)</p> <p>Property Tax Per Cap. \$446.26 (96)</p> <p>Sales Tax/Income 0.49% (96)</p> <p>Sales Tax Per Capita \$143.18 (96)</p>	<p>Archdale 9,858 (77)</p> <p>Asheboro 25,321 (31)</p> <p>Franklinville 1,430 (160)</p> <p>Liberty 2,898 (128)</p> <p>Ramseur 1,755 (96)</p> <p>Randleman 4,487 (73)</p> <p>Seagrove 258 (69)</p> <p>Staley 368 (176)</p> <p>Trinity 7,016 (89)</p>
Richmond	 <p>2010 Burden: 4.46% 2009 Burden: 4.73% 2008 Burden: 4.93%</p> <p>Change FY09-10: -5.75% Rank: 36 (2010), 24 (2009)</p> <p>Population: 46,847 Per-Capita Income: \$26,959 Rank: 54 (Pop.), 87 (PCI)</p>	<p>County Rev./Income 2.75% (50)</p> <p>County Rev. Per Cap. \$740.83 (76)</p> <p>Property Tax/Income 1.85% (53)</p> <p>Property Tax Per Cap. \$497.49 (73)</p> <p>Sales Tax/Income 0.43% (49)</p> <p>Sales Tax Per Capita \$116.26 (70)</p>	<p>County Rev./Income 2.98% (37)</p> <p>County Rev. Per Cap. \$800.70 (72)</p> <p>Property Tax/Income 1.94% (38)</p> <p>Property Tax Per Cap. \$521.90 (72)</p> <p>Sales Tax/Income 0.58% (72)</p> <p>Sales Tax Per Capita \$157.01 (72)</p>	<p>Dobbin Heights 875 (144)</p> <p>Ellerbe 974 (99)</p> <p>Hamlet 5,820 (57)</p> <p>Hoffman 699 (166)</p> <p>Norman 71 (151)</p> <p>Rockingham 9,484 (62)</p>
Robeson	 <p>2010 Burden: 4.04% 2009 Burden: 4.19% 2008 Burden: 4.51%</p> <p>Change FY09-10: -3.54% Rank: 52 (2010), 54 (2009)</p> <p>Population: 131,080 Per-Capita Income: \$25,511 Rank: 22 (Pop.), 98 (PCI)</p>	<p>County Rev./Income 2.41% (78)</p> <p>County Rev. Per Cap. \$614.57 (96)</p> <p>Property Tax/Income 1.38% (93)</p> <p>Property Tax Per Cap. \$353.23 (97)</p> <p>Sales Tax/Income 0.48% (34)</p> <p>Sales Tax Per Capita \$121.33 (64)</p>	<p>County Rev./Income 2.61% (71)</p> <p>County Rev. Per Cap. \$671.66 (95)</p> <p>Property Tax/Income 1.42% (88)</p> <p>Property Tax Per Cap. \$363.92 (95)</p> <p>Sales Tax/Income 0.67% (95)</p> <p>Sales Tax Per Capita \$173.40 (95)</p>	<p>ROBESON COUNTY</p> <p>Fairmont 2,763 (136)</p> <p>Lumber Bridge 121 (164)</p> <p>Lumberton 23,039 (53)</p> <p>Marietta 159 (183)</p> <p>Maxton 2,523 (133)</p> <p>McDonald 129 (181)</p> <p>Orrum 76 (185)</p> <p>Parkton 551 (136)</p> <p>Pembroke 2,837 (97)</p> <p>Proctorville 128 (174)</p> <p>Raynham 93 (180)</p> <p>Red Springs 3,497 (119)</p> <p>Rennert 355 (—)</p> <p>Rowland 1,174 (107)</p> <p>St. Pauls 2,368 (103)</p>

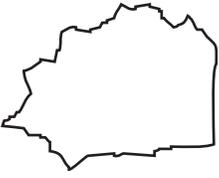
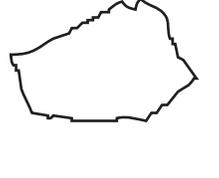
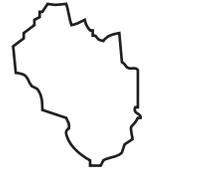
\* Rank within relevant population range.

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2010 DATA COUNTY ONLY (RANK)	2009 DATA COUNTY ONLY (RANK)	2010 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Rockingham	 <p>2010 Burden: 4.08% 2009 Burden: 4.29% 2008 Burden: 4.54%</p> <p>Change FY09-10: -4.92% Rank: 49 (2010), 50 (2009)</p> <p>Population: 91,878 Per-Capita Income: \$30,435 Rank: 30 (Pop.), 53 (PCI)</p>	<p>County Rev./Income 2.47% (75)</p> <p>County Rev. Per Cap. \$752.30 (74)</p> <p>Property Tax/Income 1.67% (71)</p> <p>Property Tax Per Cap. \$508.15 (65)</p> <p>Sales Tax/Income 0.36% (72)</p> <p>Sales Tax Per Capita \$109.84 (76)</p>	<p>County Rev./Income 2.65% (67)</p> <p>County Rev. Per Cap. \$815.86 (68)</p> <p>Property Tax/Income 1.64% (68)</p> <p>Property Tax Per Cap. \$505.09 (68)</p> <p>Sales Tax/Income 0.49% (68)</p> <p>Sales Tax Per Capita \$152.07 (68)</p>	<p>Eden 15,696 (58) Madison 2,210 (46) Mayodan 2,470 (72) Reidsville 14,637 (48) Stoneville 965 (—) Wentworth 2,985 (157)</p>
Rowan	 <p>2010 Burden: 4.15% 2009 Burden: 4.24% 2008 Burden: 4.44%</p> <p>Change FY09-10: -2.18% Rank: 47 (2010), 52 (2009)</p> <p>Population: 140,495 Per-Capita Income: \$30,444 Rank: 20 (Pop.), 52 (PCI)</p>	<p>County Rev./Income 2.41% (77)</p> <p>County Rev. Per Cap. \$734.31 (80)</p> <p>Property Tax/Income 1.72% (64)</p> <p>Property Tax Per Cap. \$523.12 (62)</p> <p>Sales Tax/Income 0.34% (83)</p> <p>Sales Tax Per Capita \$103.21 (83)</p>	<p>County Rev./Income 2.51% (77)</p> <p>County Rev. Per Cap. \$782.52 (76)</p> <p>Property Tax/Income 1.71% (60)</p> <p>Property Tax Per Cap. \$533.28 (76)</p> <p>Sales Tax/Income 0.44% (76)</p> <p>Sales Tax Per Capita \$135.80 (76)</p>	<p>China Grove 4,396 (138) Cleveland 840 (72) East Spencer 1,703 (79) Faith 788 (79) Granite Quarry 2,479 (117) Landis 3,127 (91) Rockwell 2,082 (140) Salisbury 32,263 (21) Spencer 3,481 (83)</p>
Rutherford	 <p>2010 Burden: 3.86% 2009 Burden: 4.30% 2008 Burden: 4.59%</p> <p>Change FY09-10: -10.33% Rank: 60 (2010), 49 (2009)</p> <p>Population: 63,821 Per-Capita Income: \$26,820 Rank: 40 (Pop.), 89 (PCI)</p>	<p>County Rev./Income 2.88% (35)</p> <p>County Rev. Per Cap. \$772.39 (70)</p> <p>Property Tax/Income 1.89% (46)</p> <p>Property Tax Per Cap. \$507.85 (66)</p> <p>Sales Tax/Income 0.55% (21)</p> <p>Sales Tax Per Capita \$146.83 (35)</p>	<p>County Rev./Income 3.00% (35)</p> <p>County Rev. Per Cap. \$822.60 (65)</p> <p>Property Tax/Income 1.87% (43)</p> <p>Property Tax Per Cap. \$511.62 (65)</p> <p>Sales Tax/Income 0.66% (65)</p> <p>Sales Tax Per Capita \$179.61 (65)</p>	<p>Bostic 316 (61) Chimney Rock 190 (56) Ellenboro 712 (168) Forest City 7,133 (68) Lake Lure 1,105 (6) Ruth 318 (127) Rutherfordton 4,166 (82) Spindale 3,850 (—)</p>
Sampson	 <p>2010 Burden: — 2009 Burden: 3.38% 2008 Burden: 3.81%</p> <p>Change FY09-10: — Rank: — (2010), 88 (2009)</p> <p>Population: 65,406 Per-Capita Income: \$28,778 Rank: 38 (Pop.), 74 (PCI)</p>	<p><i>Data not available</i> Sampson County had not submitted the AFIR report for FY 2010 that was due to the State Treasurer's office on Oct. 31, 2010.</p>	<p>County Rev./Income 2.57% (75)</p> <p>County Rev. Per Cap. \$751.96 (82)</p> <p>Property Tax/Income 1.63% (72)</p> <p>Property Tax Per Cap. \$478.43 (82)</p> <p>Sales Tax/Income 0.52% (82)</p> <p>Sales Tax Per Capita \$150.99 (82)</p>	<p>Autryville 206 (—) Clinton 8,810 (—) Garland 807 (—) Harrells 215 (—) Newton Grove 630 (—) Roseboro 1,396 (—) Salemberg 482 (—) Turkey 270 (—)</p>
Scotland	 <p>2010 Burden: 4.21% 2009 Burden: 4.61% 2008 Burden: 4.95%</p> <p>Change FY09-10: -8.66% Rank: 44 (2010), 33 (2009)</p> <p>Population: 36,926 Per-Capita Income: \$27,544 Rank: 66 (Pop.), 84 (PCI)</p>	<p>County Rev./Income 2.87% (36)</p> <p>County Rev. Per Cap. \$789.77 (64)</p> <p>Property Tax/Income 1.88% (49)</p> <p>Property Tax Per Cap. \$519.17 (63)</p> <p>Sales Tax/Income 0.57% (15)</p> <p>Sales Tax Per Capita \$155.97 (25)</p>	<p>County Rev./Income 3.25% (24)</p> <p>County Rev. Per Cap. \$891.13 (52)</p> <p>Property Tax/Income 1.95% (37)</p> <p>Property Tax Per Cap. \$534.80 (52)</p> <p>Sales Tax/Income 0.84% (52)</p> <p>Sales Tax Per Capita \$229.40 (52)</p>	<p>East Laurinburg 290 (169) Gibson 582 (133) Laurinburg 15,825 (73) Wagram 771 (112)</p>
Stanly	 <p>2010 Burden: 4.23% 2009 Burden: 4.34% 2008 Burden: 4.29%</p> <p>Change FY09-10: -2.33% Rank: 42 (2010), 46 (2009)</p> <p>Population: 60,079 Per-Capita Income: \$29,965 Rank: 42 (Pop.), 57 (PCI)</p>	<p>County Rev./Income 2.53% (69)</p> <p>County Rev. Per Cap. \$757.11 (72)</p> <p>Property Tax/Income 1.67% (73)</p> <p>Property Tax Per Cap. \$499.20 (71)</p> <p>Sales Tax/Income 0.38% (64)</p> <p>Sales Tax Per Capita \$113.88 (72)</p>	<p>County Rev./Income 2.65% (68)</p> <p>County Rev. Per Cap. \$813.16 (70)</p> <p>Property Tax/Income 1.63% (73)</p> <p>Property Tax Per Cap. \$501.23 (70)</p> <p>Sales Tax/Income 0.49% (70)</p> <p>Sales Tax Per Capita \$149.91 (70)</p>	<p>Albemarle 16,338 (38) Badin 1,946 (143) Locust 3,154 (—) Misenheimer 701 (80) New London 601 (95) Norwood 2,815 (98) Oakboro 1,139 (58) Red Cross 787 (148) Richfield 517 (121) Stanfield 1,337 (112)</p>

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2010 DATA COUNTY ONLY (RANK)	2009 DATA COUNTY ONLY (RANK)	2010 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Stokes 	2010 Burden: 3.01% 2009 Burden: 3.09% 2008 Burden: 3.31%	County Rev./Income 2.34% (83) County Rev. Per Cap. \$695.99 (86) Property Tax/Income 1.68% (68) Property Tax Per Cap. \$499.04 (72) Sales Tax/Income 0.38% (65) Sales Tax Per Capita \$112.75 (74)	County Rev./Income 2.40% (85) County Rev. Per Cap. \$724.28 (89) Property Tax/Income 1.53% (78) Property Tax Per Cap. \$460.96 (89) Sales Tax/Income 0.53% (89) Sales Tax Per Capita \$159.73 (89)	Danbury 106 (163) King 6,631 (81) Walnut Cove 1,589 (148)
	Change FY09-10: -2.54% Rank: 93 (2010), 94 (2009)  Population: 46,792 Per-Capita Income: \$29,751 Rank: 55 (Pop.), 60 (PCI)			
Surry 	2010 Burden: 3.82% 2009 Burden: 3.98% 2008 Burden: 4.25%	County Rev./Income 2.81% (43) County Rev. Per Cap. \$858.01 (49) Property Tax/Income 1.47% (88) Property Tax Per Cap. \$448.10 (85) Sales Tax/Income 0.65% (9) Sales Tax Per Capita \$197.56 (7)	County Rev./Income 2.80% (52) County Rev. Per Cap. \$864.54 (55) Property Tax/Income 1.49% (83) Property Tax Per Cap. \$459.97 (55) Sales Tax/Income 0.67% (55) Sales Tax Per Capita \$207.64 (55)	Dobson 1,516 (—) Elkin 4,227 (37) Mount Airy 10,820 (13) Pilot Mountain 1,299 (—)
	Change FY09-10: -3.95% Rank: 64 (2010), 65 (2009)  Population: 73,881 Per-Capita Income: \$30,508 Rank: 36 (Pop.), 49 (PCI)			
Swain 	2010 Burden: 3.34% 2009 Burden: 3.44% 2008 Burden: 3.70%	County Rev./Income 2.84% (39) County Rev. Per Cap. \$805.66 (58) Property Tax/Income 1.16% (97) Property Tax Per Cap. \$328.64 (98) Sales Tax/Income 0.58% (12) Sales Tax Per Capita \$165.88 (20)	County Rev./Income 2.95% (39) County Rev. Per Cap. \$822.40 (66) Property Tax/Income 1.15% (97) Property Tax Per Cap. \$320.49 (66) Sales Tax/Income 0.75% (66) Sales Tax Per Capita \$208.71 (66)	Bryson City 1,487 (67)
	Change FY09-10: -2.77% Rank: 83 (2010), 84 (2009)  Population: 13,851 Per-Capita Income: \$28,386 Rank: 89 (Pop.), 77 (PCI)			
Transylvania 	2010 Burden: 4.41% 2009 Burden: 4.36% 2008 Burden: 4.75%	County Rev./Income 3.44% (18) County Rev. Per Cap. \$1,175.98 (11) Property Tax/Income 2.44% (11) Property Tax Per Cap. \$834.43 (10) Sales Tax/Income 0.49% (30) Sales Tax Per Capita \$168.53 (18)	County Rev./Income 3.45% (19) County Rev. Per Cap. \$1,220.91 (13) Property Tax/Income 2.26% (19) Property Tax Per Cap. \$798.65 (13) Sales Tax/Income 0.62% (13) Sales Tax Per Capita \$219.52 (13)	Brevard 7,149 (11) Rosman 597 (49)
	Change FY09-10: 1.18% Rank: 38 (2010), 44 (2009)  Population: 31,091 Per-Capita Income: \$34,207 Rank: 70 (Pop.), 22 (PCI)			
Tyrrell 	2010 Burden: 5.46% 2009 Burden: 5.61% 2008 Burden: 6.06%	County Rev./Income 3.73% (11) County Rev. Per Cap. \$958.89 (34) Property Tax/Income 2.82% (7) Property Tax Per Cap. \$723.74 (23) Sales Tax/Income 0.49% (31) Sales Tax Per Capita \$126.34 (59)	County Rev./Income 3.71% (14) County Rev. Per Cap. \$954.55 (41) Property Tax/Income 2.82% (8) Property Tax Per Cap. \$726.67 (41) Sales Tax/Income 0.61% (41) Sales Tax Per Capita \$156.56 (41)	Columbia 855 (47)
	Change FY09-10: -2.74% Rank: 9 (2010), 5 (2009)  Population: 4,251 Per-Capita Income: \$25,688 Rank: 100 (Pop.), 97 (PCI)			
Union 	2010 Burden: 4.51% 2009 Burden: 4.57% 2008 Burden: 4.67%	County Rev./Income 3.04% (30) County Rev. Per Cap. \$1,010.79 (30) Property Tax/Income 2.40% (13) Property Tax Per Cap. \$798.77 (15) Sales Tax/Income 0.36% (73) Sales Tax Per Capita \$119.78 (65)	County Rev./Income 3.11% (32) County Rev. Per Cap. \$1,063.45 (28) Property Tax/Income 2.36% (14) Property Tax Per Cap. \$806.65 (28) Sales Tax/Income 0.48% (28) Sales Tax Per Capita \$165.66 (28)	Fairview 5,241 (84) Hemby Bridge 1,960 (147) Indian Trail 27,524 (32) Lake Park 3,390 (111) Marshville 3,156 (88) Marvin 4,236 (130) Mineral Springs 2,525 (144) Monroe 38,120 (8) Stallings 12,430 (61) Unionville 7,935 (85) Waxhaw 4,241 (19) Weddington 11,702 (—) Wesley Chapel 6,472 (83) Wingate 4,275 (—)
	Change FY09-10: -1.35% Rank: 33 (2010), 35 (2009)  Population: 196,322 Per-Capita Income: \$33,240 Rank: 9 (Pop.), 27 (PCI)			

\* Rank within relevant population range.

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2010 DATA COUNTY ONLY (RANK)	2009 DATA COUNTY ONLY (RANK)	2010 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Vance	 <p>2010 Burden: 4.48% 2009 Burden: 4.65% 2008 Burden: 4.99%</p> <p>Change FY09-10: -3.62% Rank: 35 (2010), 31 (2009)</p> <p>Population: 43,614 Per-Capita Income: \$30,236 Rank: 59 (Pop.), 54 (PCI)</p>	<p>County Rev./Income 2.56% (66)</p> <p>County Rev. Per Cap. \$772.84 (69)</p> <p>Property Tax/Income 1.61% (76)</p> <p>Property Tax Per Cap. \$487.58 (77)</p> <p>Sales Tax/Income 0.56% (18)</p> <p>Sales Tax Per Capita \$168.83 (17)</p>	<p>County Rev./Income 2.75% (60)</p> <p>County Rev. Per Cap. \$832.85 (61)</p> <p>Property Tax/Income 1.68% (65)</p> <p>Property Tax Per Cap. \$508.59 (61)</p> <p>Sales Tax/Income 0.66% (61)</p> <p>Sales Tax Per Capita \$199.52 (61)</p>	<p>Henderson 16,236 (43) Kittrell 133 (177) Middleburg 169 (161)</p>
Wake	 <p>2010 Burden: 4.74% 2009 Burden: 4.66% 2008 Burden: 4.65%</p> <p>Change FY09-10: 1.68% Rank: 24 (2010), 29 (2009)</p> <p>Population: 892,409 Per-Capita Income: \$39,821 Rank: 2 (Pop.), 6 (PCI)</p>	<p>County Rev./Income 2.48% (73)</p> <p>County Rev. Per Cap. \$986.93 (31)</p> <p>Property Tax/Income 1.83% (55)</p> <p>Property Tax Per Cap. \$727.64 (22)</p> <p>Sales Tax/Income 0.29% (91)</p> <p>Sales Tax Per Capita \$116.97 (69)</p>	<p>County Rev./Income 2.49% (79)</p> <p>County Rev. Per Cap. \$1,051.68 (31)</p> <p>Property Tax/Income 1.77% (50)</p> <p>Property Tax Per Cap. \$748.21 (31)</p> <p>Sales Tax/Income 0.35% (31)</p> <p>Sales Tax Per Capita \$149.06 (31)</p>	<p>Apex 32,269 (19) Cary 147,270 (15) Fuquay-Varina 16,961 (24) Garner 27,013 (18) Holly Springs 21,599 (14) Knightdale 12,393 (37) Morrisville 15,996 (9) Raleigh 384,116 (9) Rolesville 2,952 (26) Wake Forest 28,539 (—) Wendell 6,001 (33) Zebulon 5,545 (12)</p>
Warren	 <p>2010 Burden: 5.39% 2009 Burden: 5.23% 2008 Burden: 5.52%</p> <p>Change FY09-10: 2.93% Rank: 11 (2010), 11 (2009)</p> <p>Population: 19,932 Per-Capita Income: \$25,383 Rank: 83 (Pop.), 99 (PCI)</p>	<p>County Rev./Income 4.52% (4)</p> <p>County Rev. Per Cap. \$1,147.95 (13)</p> <p>Property Tax/Income 3.16% (4)</p> <p>Property Tax Per Cap. \$802.67 (14)</p> <p>Sales Tax/Income 0.43% (47)</p> <p>Sales Tax Per Capita \$109.70 (77)</p>	<p>County Rev./Income 4.25% (5)</p> <p>County Rev. Per Cap. \$1,064.66 (27)</p> <p>Property Tax/Income 2.86% (6)</p> <p>Property Tax Per Cap. \$715.91 (27)</p> <p>Sales Tax/Income 0.61% (27)</p> <p>Sales Tax Per Capita \$153.06 (27)</p>	<p>Macon 103 (41) Norlina 1,080 (—) Warrenton 914 (18)</p>
Washington	 <p>2010 Burden: 3.91% 2009 Burden: 4.10% 2008 Burden: 4.43%</p> <p>Change FY09-10: -4.69% Rank: 58 (2010), 60 (2009)</p> <p>Population: 13,000 Per-Capita Income: \$30,483 Rank: 90 (Pop.), 51 (PCI)</p>	<p>County Rev./Income 2.54% (68)</p> <p>County Rev. Per Cap. \$774.35 (68)</p> <p>Property Tax/Income 1.58% (79)</p> <p>Property Tax Per Cap. \$480.91 (79)</p> <p>Sales Tax/Income 0.41% (55)</p> <p>Sales Tax Per Capita \$126.49 (58)</p>	<p>County Rev./Income 2.86% (47)</p> <p>County Rev. Per Cap. \$854.01 (57)</p> <p>Property Tax/Income 1.64% (69)</p> <p>Property Tax Per Cap. \$491.16 (57)</p> <p>Sales Tax/Income 0.58% (57)</p> <p>Sales Tax Per Capita \$173.51 (57)</p>	<p>Creswell 246 (130) Plymouth 3,846 (108) Roper 609 (33)</p>
Watauga	 <p>2010 Burden: 5.68% 2009 Burden: 4.92% 2008 Burden: 5.86%</p> <p>Change FY09-10: 15.45% Rank: 6 (2010), 16 (2009)</p> <p>Population: 45,377 Per-Capita Income: \$32,193 Rank: 57 (Pop.), 33 (PCI)</p>	<p>County Rev./Income 3.17% (23)</p> <p>County Rev. Per Cap. \$1,020.99 (27)</p> <p>Property Tax/Income 2.06% (35)</p> <p>Property Tax Per Cap. \$662.89 (33)</p> <p>Sales Tax/Income 0.62% (10)</p> <p>Sales Tax Per Capita \$200.51 (6)</p>	<p>County Rev./Income 3.22% (26)</p> <p>County Rev. Per Cap. \$1,052.81 (30)</p> <p>Property Tax/Income 2.00% (34)</p> <p>Property Tax Per Cap. \$653.39 (30)</p> <p>Sales Tax/Income 0.73% (30)</p> <p>Sales Tax Per Capita \$238.57 (30)</p>	<p>Beech Mountain 389 (3) Blowing Rock 1,489 (3) Boone 14,813 (7) Seven Devils 147 (6)</p>
Wayne	 <p>2010 Burden: 3.50% 2009 Burden: 3.62% 2008 Burden: 3.86%</p> <p>Change FY09-10: -3.53% Rank: 74 (2010), 74 (2009)</p> <p>Population: 116,554 Per-Capita Income: \$31,673 Rank: 23 (Pop.), 37 (PCI)</p>	<p>County Rev./Income 2.26% (89)</p> <p>County Rev. Per Cap. \$714.52 (83)</p> <p>Property Tax/Income 1.40% (91)</p> <p>Property Tax Per Cap. \$444.43 (86)</p> <p>Sales Tax/Income 0.44% (43)</p> <p>Sales Tax Per Capita \$139.72 (43)</p>	<p>County Rev./Income 2.36% (89)</p> <p>County Rev. Per Cap. \$757.44 (79)</p> <p>Property Tax/Income 1.39% (90)</p> <p>Property Tax Per Cap. \$446.74 (79)</p> <p>Sales Tax/Income 0.55% (79)</p> <p>Sales Tax Per Capita \$174.98 (79)</p>	<p>Eureka 235 (102) Fremont 1,404 (—) Goldsboro 38,313 (30) Mount Olive 4,659 (110) Pikeville 703 (78) Seven Springs 88 (119) Walnut Creek 920 (38)</p>

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2010 DATA COUNTY ONLY (RANK)	2009 DATA COUNTY ONLY (RANK)	2010 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
<p>Wilkes</p> 	<p>2010 Burden: 3.23% 2009 Burden: 3.40% 2008 Burden: 3.53%</p> <p>Change FY09-10: -5.00% Rank: 88 (2010), 86 (2009)</p> <p>Population: 67,519 Per-Capita Income: \$31,374 Rank: 37 (Pop.), 42 (PCI)</p>	<p>County Rev./Income 2.56% (65) County Rev. Per Cap. \$802.86 (61) Property Tax/Income 1.61% (75) Property Tax Per Cap. \$506.48 (68) Sales Tax/Income 0.50% (27) Sales Tax Per Capita \$155.50 (26)</p>	<p>County Rev./Income 2.73% (61) County Rev. Per Cap. \$867.19 (54) Property Tax/Income 1.64% (70) Property Tax Per Cap. \$519.27 (54) Sales Tax/Income 0.63% (54) Sales Tax Per Capita \$199.51 (54)</p>	<p>North Wilkesboro 4,181 (49) Ronda 485 (108) Wilkesboro 3,179 (27)</p>
<p>Wilson</p> 	<p>2010 Burden: 5.50% 2009 Burden: 5.35% 2008 Burden: 5.29%</p> <p>Change FY09-10: 2.79% Rank: 8 (2010), 9 (2009)</p> <p>Population: 80,005 Per-Capita Income: \$32,628 Rank: 34 (Pop.), 30 (PCI)</p>	<p>County Rev./Income 2.75% (49) County Rev. Per Cap. \$897.08 (41) Property Tax/Income 1.87% (51) Property Tax Per Cap. \$609.25 (45) Sales Tax/Income 0.43% (50) Sales Tax Per Capita \$139.07 (44)</p>	<p>County Rev./Income 2.86% (45) County Rev. Per Cap. \$961.32 (39) Property Tax/Income 1.83% (46) Property Tax Per Cap. \$614.42 (39) Sales Tax/Income 0.53% (39) Sales Tax Per Capita \$176.68 (39)</p>	<p>Black Creek 780 (86) Elm City 1,334 (86) Lucama 889 (74) Saratoga 401 (67) Sims 134 (31) Stantonsburg 749 (71) Wilson 51,264 (17)</p>
<p>Yadkin</p> 	<p>2010 Burden: 3.30% 2009 Burden: 3.26% 2008 Burden: 3.43%</p> <p>Change FY09-10: 1.18% Rank: 85 (2010), 91 (2009)</p> <p>Population: 37,996 Per-Capita Income: \$30,107 Rank: 63 (Pop.), 55 (PCI)</p>	<p>County Rev./Income 2.70% (53) County Rev. Per Cap. \$813.99 (56) Property Tax/Income 1.93% (43) Property Tax Per Cap. \$581.76 (48) Sales Tax/Income 0.44% (44) Sales Tax Per Capita \$132.33 (52)</p>	<p>County Rev./Income 2.69% (66) County Rev. Per Cap. \$819.54 (67) Property Tax/Income 1.76% (54) Property Tax Per Cap. \$536.12 (67) Sales Tax/Income 0.58% (67) Sales Tax Per Capita \$175.06 (67)</p>	<p>Boonville 1,165 (104) East Bend 671 (96) Jonesville 2,246 (80) Yadkinville 2,800 (109)</p>
<p>Yancey</p> 	<p>2010 Burden: 3.45% 2009 Burden: 3.77% 2008 Burden: 3.22%</p> <p>Change FY09-10: -8.44% Rank: 77 (2010), 69 (2009)</p> <p>Population: 18,551 Per-Capita Income: \$24,807 Rank: 85 (Pop.), 100 (PCI)</p>	<p>County Rev./Income 3.45% (15) County Rev. Per Cap. \$856.85 (50) Property Tax/Income 2.72% (9) Property Tax Per Cap. \$675.78 (32) Sales Tax/Income 0.56% (16) Sales Tax Per Capita \$139.01 (45)</p>	<p>County Rev./Income 3.77% (11) County Rev. Per Cap. \$943.10 (43) Property Tax/Income 2.63% (10) Property Tax Per Cap. \$658.37 (43) Sales Tax/Income 0.84% (43) Sales Tax Per Capita \$209.04 (43)</p>	<p>Burnsville 1,694 (—)</p>

\* Rank within relevant population range.

## Appendix A Summary

COUNTY	COUNTY REVENUE PER CAPITA (RANK)	AS % OF PCPI (RANK)	PROP. TAX REVENUE PER CAPITA (RANK)	AS % OF PCPI (RANK)	SALES TAX REVENUE PER CAPITA (RANK)	AS % OF PCPI (RANK)
Alamance	\$699.12 (84)	2.28% (86)	\$455.09 (83)	1.48% (85)	\$112.29 (75)	0.37% (69)
Alexander	\$723.73 (81)	2.50% (70)	\$434.46 (89)	1.50% (83)	\$133.65 (50)	0.46% (38)
Alleghany	\$1,030.80 (24)	3.52% (14)	\$683.53 (30)	2.33% (16)	\$135.86 (49)	0.46% (37)
Anson	\$750.78 (75)	2.79% (44)	\$528.88 (58)	1.97% (41)	\$96.24 (92)	0.36% (76)
Ashe	\$858.32 (48)	2.96% (33)	\$585.69 (47)	2.02% (38)	\$156.22 (24)	0.54% (23)
Avery	\$1,176.71 (10)	4.08% (5)	\$885.66 (8)	3.07% (5)	\$197.30 (9)	0.68% (3)
Beaufort	\$805.55 (59)	2.48% (74)	\$578.41 (50)	1.78% (59)	\$151.14 (30)	0.46% (36)
Bertie	\$677.92 (89)	2.20% (91)	\$429.45 (90)	1.39% (92)	\$74.67 (97)	0.24% (96)
Bladen	\$1,013.70 (29)	3.45% (17)	\$625.54 (43)	2.13% (30)	\$130.65 (54)	0.44% (42)
Brunswick	\$1,220.55 (6)	3.91% (10)	\$938.41 (6)	3.01% (6)	\$140.60 (41)	0.45% (40)
Buncombe	\$1,080.96 (18)	3.11% (26)	\$721.44 (24)	2.07% (34)	\$190.01 (11)	0.55% (22)
Burke	\$608.96 (97)	2.05% (95)	\$428.27 (91)	1.44% (89)	\$48.23 (98)	0.16% (98)
Cabarrus	\$1,028.81 (25)	3.02% (31)	\$771.64 (19)	2.26% (20)	\$160.16 (21)	0.47% (35)
Caldwell	\$671.13 (91)	2.40% (81)	\$473.22 (81)	1.69% (67)	\$92.69 (94)	0.33% (84)
Camden	\$1,095.29 (16)	3.10% (28)	\$846.47 (9)	2.39% (14)	\$99.99 (88)	0.28% (94)
Carteret	\$1,119.34 (14)	2.91% (34)	\$775.38 (18)	2.02% (39)	\$189.72 (12)	0.49% (29)
Caswell	\$688.38 (88)	2.31% (85)	\$402.92 (94)	1.35% (94)	\$97.57 (90)	0.33% (85)
Catawba	\$875.06 (43)	2.82% (42)	\$538.98 (53)	1.74% (63)	\$170.01 (16)	0.55% (20)
Chatham	\$1,183.32 (9)	2.76% (47)	\$903.35 (7)	2.11% (31)	\$129.06 (56)	0.30% (90)
Cherokee	\$1,063.16 (20)	4.06% (6)	\$637.98 (39)	2.44% (12)	\$171.36 (14)	0.65% (7)
Chowan	\$1,113.63 (15)	3.52% (13)	\$697.70 (29)	2.20% (26)	\$156.82 (22)	0.50% (28)
Clay	\$971.08 (33)	3.45% (16)	\$648.00 (36)	2.30% (18)	\$154.70 (27)	0.55% (19)
Cleveland	\$673.03 (90)	2.27% (87)	\$416.81 (92)	1.40% (90)	\$102.52 (85)	0.35% (80)
Columbus	\$775.95 (66)	2.60% (62)	\$511.58 (64)	1.72% (65)	\$107.08 (80)	0.36% (74)
Craven	\$765.02 (71)	2.08% (93)	\$440.75 (87)	1.20% (96)	\$130.19 (55)	0.35% (77)
Cumberland	\$828.95 (53)	1.99% (96)	\$527.77 (59)	1.27% (95)	\$136.14 (48)	0.33% (86)
Currituck	\$2,150.71 (2)	6.05% (3)	\$1,148.91 (2)	3.23% (3)	\$287.94 (2)	0.81% (2)
Dare	\$2,428.12 (1)	6.47% (1)	\$1,436.33 (1)	3.83% (1)	\$419.08 (1)	1.12% (1)
Davidson	\$666.31 (92)	2.07% (94)	\$477.32 (80)	1.48% (87)	\$101.64 (86)	0.32% (88)
Davie	\$891.83 (42)	2.49% (71)	\$638.46 (38)	1.78% (58)	\$122.26 (63)	0.34% (81)
Duplin	\$784.71 (65)	2.69% (57)	\$486.33 (78)	1.67% (72)	\$117.09 (68)	0.40% (58)
Durham	\$1,054.46 (21)	2.73% (51)	\$810.01 (13)	2.09% (33)	\$156.60 (23)	0.40% (56)
Edgecombe	\$818.07 (55)	2.82% (41)	\$538.90 (54)	1.86% (52)	\$83.60 (95)	0.29% (92)
Forsyth	\$919.21 (38)	2.55% (67)	\$658.28 (34)	1.82% (56)	\$139.87 (42)	0.39% (61)
Franklin	\$920.68 (37)	3.15% (25)	\$631.72 (41)	2.16% (27)	\$123.78 (60)	0.42% (53)
Gaston	\$868.75 (45)	2.70% (55)	\$613.98 (44)	1.91% (44)	\$109.29 (79)	0.34% (82)
Gates	\$735.36 (79)	2.75% (48)	\$506.53 (67)	1.90% (45)	\$103.95 (82)	0.39% (60)
Graham	\$1,023.30 (26)	3.92% (9)	\$596.71 (46)	2.29% (19)	\$153.02 (29)	0.59% (11)
Granville	\$718.00 (82)	2.58% (63)	\$524.86 (61)	1.89% (48)	\$96.62 (91)	0.35% (79)
Greene	\$620.23 (94)	2.34% (84)	\$392.47 (95)	1.48% (86)	\$99.02 (89)	0.37% (67)
Guilford	\$936.49 (35)	2.49% (72)	\$711.99 (27)	1.89% (47)	\$131.84 (53)	0.35% (78)
Halifax	\$801.72 (62)	2.85% (38)	\$526.46 (60)	1.87% (50)	\$122.62 (62)	0.44% (46)
Harnett	<i>Incomplete data</i>		\$491.01 (76)	1.78% (57)	\$109.60 (78)	0.40% (59)
Haywood	\$1,017.83 (28)	3.23% (22)	\$703.73 (28)	2.23% (24)	\$180.46 (13)	0.57% (13)
Henderson	\$934.29 (36)	2.57% (64)	\$637.08 (40)	1.75% (62)	\$154.58 (28)	0.43% (52)
Hertford	\$688.68 (87)	2.40% (80)	\$454.78 (84)	1.59% (78)	\$143.33 (39)	0.50% (26)
Hoke	<i>Did not submit AFIR data</i>					
Hyde	\$1,750.03 (3)	6.17% (2)	\$1,059.64 (3)	3.74% (2)	\$191.83 (10)	0.68% (4)
Iredell	\$863.04 (46)	2.68% (59)	\$628.81 (42)	1.95% (42)	\$146.97 (33)	0.46% (39)
Jackson	\$1,172.61 (12)	3.95% (7)	\$813.02 (12)	2.74% (8)	\$197.55 (8)	0.67% (5)

COUNTY	COUNTY REVENUE PER CAPITA (RANK)	AS % OF PCPI (RANK)	PROP. TAX REVENUE PER CAPITA (RANK)	AS % OF PCPI (RANK)	SALES TAX REVENUE PER CAPITA (RANK)	AS % OF PCPI (RANK)
Johnston	\$827.10 (54)	2.63% (61)	\$579.54 (49)	1.84% (54)	\$138.23 (47)	0.44% (45)
Jones	\$740.71 (77)	2.26% (88)	\$505.20 (69)	1.54% (80)	\$119.77 (66)	0.37% (70)
Lee	\$862.66 (47)	2.83% (40)	\$656.76 (35)	2.15% (29)	\$126.84 (57)	0.42% (54)
Lenoir	\$812.15 (57)	2.43% (76)	\$548.96 (52)	1.64% (74)	\$142.50 (40)	0.43% (51)
Lincoln	\$1,053.70 (22)	3.16% (24)	\$737.13 (21)	2.21% (25)	\$144.16 (37)	0.43% (48)
Macon	\$1,206.95 (7)	3.93% (8)	\$778.78 (17)	2.54% (10)	\$204.00 (5)	0.66% (6)
Madison	\$774.57 (67)	2.78% (45)	\$493.58 (75)	1.77% (60)	\$105.42 (81)	0.38% (66)
Martin	\$854.44 (51)	2.68% (58)	\$533.31 (55)	1.68% (70)	\$166.52 (19)	0.52% (25)
McDowell	\$697.28 (85)	2.70% (54)	\$411.63 (93)	1.60% (77)	\$146.86 (34)	0.57% (14)
Mecklenburg	\$1,278.03 (5)	3.00% (32)	\$952.49 (5)	2.23% (23)	\$208.84 (3)	0.49% (33)
Mitchell	\$872.94 (44)	3.30% (19)	\$554.14 (51)	2.10% (32)	\$171.11 (15)	0.65% (8)
Montgomery	\$754.81 (73)	2.86% (37)	\$532.66 (56)	2.02% (37)	\$100.27 (87)	0.38% (63)
Moore	\$916.37 (39)	2.38% (82)	\$646.24 (37)	1.68% (69)	\$143.79 (38)	0.37% (68)
Nash	\$739.97 (78)	2.21% (90)	\$503.92 (70)	1.50% (82)	\$122.74 (61)	0.37% (71)
New Hanover	\$1,197.26 (8)	3.27% (21)	\$828.09 (11)	2.26% (21)	\$204.90 (4)	0.56% (17)
Northampton	\$1,033.72 (23)	3.27% (20)	\$712.05 (26)	2.25% (22)	\$80.19 (96)	0.25% (95)
Onslow	\$643.21 (93)	1.51% (97)	\$386.64 (96)	0.91% (98)	\$133.19 (51)	0.31% (89)
Orange	\$1,332.01 (4)	2.78% (46)	\$1,034.53 (4)	2.16% (28)	\$113.44 (73)	0.24% (97)
Pamlico	\$984.80 (32)	2.71% (52)	\$742.82 (20)	2.04% (36)	\$138.32 (46)	0.38% (62)
Pasquotank	\$830.35 (52)	3.07% (29)	\$460.91 (82)	1.70% (66)	\$145.05 (36)	0.54% (24)
Pender	\$916.10 (40)	3.10% (27)	\$682.46 (31)	2.31% (17)	\$119.30 (67)	0.40% (57)
Perquimans	\$804.36 (60)	2.68% (60)	\$531.91 (57)	1.77% (61)	\$95.44 (93)	0.32% (87)
Person	\$1,089.33 (17)	3.55% (12)	\$720.74 (25)	2.35% (15)	\$150.47 (31)	0.49% (32)
Pitt	\$796.94 (63)	2.41% (79)	\$495.97 (74)	1.50% (84)	\$147.52 (32)	0.45% (41)
Polk	\$1,070.92 (19)	2.70% (56)	\$781.25 (16)	1.97% (40)	\$114.04 (71)	0.29% (93)
Randolph	\$619.62 (95)	2.16% (92)	\$437.02 (88)	1.52% (81)	\$102.87 (84)	0.36% (75)
Richmond	\$740.83 (76)	2.75% (50)	\$497.49 (73)	1.85% (53)	\$116.26 (70)	0.43% (49)
Robeson	\$614.57 (96)	2.41% (78)	\$353.23 (97)	1.38% (93)	\$121.33 (64)	0.48% (34)
Rockingham	\$752.30 (74)	2.47% (75)	\$508.15 (65)	1.67% (71)	\$109.84 (76)	0.36% (72)
Rowan	\$734.31 (80)	2.41% (77)	\$523.12 (62)	1.72% (64)	\$103.21 (83)	0.34% (83)
Rutherford	\$772.39 (70)	2.88% (35)	\$507.85 (66)	1.89% (46)	\$146.83 (35)	0.55% (21)
Sampson			<i>Did not submit AFIR data</i>			
Scotland	\$789.77 (64)	2.87% (36)	\$519.17 (63)	1.88% (49)	\$155.97 (25)	0.57% (15)
Stanly	\$757.11 (72)	2.53% (69)	\$499.20 (71)	1.67% (73)	\$113.88 (72)	0.38% (64)
Stokes	\$695.99 (86)	2.34% (83)	\$499.04 (72)	1.68% (68)	\$112.75 (74)	0.38% (65)
Surry	\$858.01 (49)	2.81% (43)	\$448.10 (85)	1.47% (88)	\$197.56 (7)	0.65% (9)
Swain	\$805.66 (58)	2.84% (39)	\$328.64 (98)	1.16% (97)	\$165.88 (20)	0.58% (12)
Transylvania	\$1,175.98 (11)	3.44% (18)	\$834.43 (10)	2.44% (11)	\$168.53 (18)	0.49% (30)
Tyrrell	\$958.89 (34)	3.73% (11)	\$723.74 (23)	2.82% (7)	\$126.34 (59)	0.49% (31)
Union	\$1,010.79 (30)	3.04% (30)	\$798.77 (15)	2.40% (13)	\$119.78 (65)	0.36% (73)
Vance	\$772.84 (69)	2.56% (66)	\$487.58 (77)	1.61% (76)	\$168.83 (17)	0.56% (18)
Wake	\$986.93 (31)	2.48% (73)	\$727.64 (22)	1.83% (55)	\$116.97 (69)	0.29% (91)
Warren	\$1,147.95 (13)	4.52% (4)	\$802.67 (14)	3.16% (4)	\$109.70 (77)	0.43% (47)
Washington	\$774.35 (68)	2.54% (68)	\$480.91 (79)	1.58% (79)	\$126.49 (58)	0.41% (55)
Watauga	\$1,020.99 (27)	3.17% (23)	\$662.89 (33)	2.06% (35)	\$200.51 (6)	0.62% (10)
Wayne	\$714.52 (83)	2.26% (89)	\$444.43 (86)	1.40% (91)	\$139.72 (43)	0.44% (43)
Wilkes	\$802.86 (61)	2.56% (65)	\$506.48 (68)	1.61% (75)	\$155.50 (26)	0.50% (27)
Wilson	\$897.08 (41)	2.75% (49)	\$609.25 (45)	1.87% (51)	\$139.07 (44)	0.43% (50)
Yadkin	\$813.99 (56)	2.70% (53)	\$581.76 (48)	1.93% (43)	\$132.33 (52)	0.44% (44)
Yancey	\$856.85 (50)	3.45% (15)	\$675.78 (32)	2.72% (9)	\$139.01 (45)	0.56% (16)

## Characteristics of N.C. Counties

COUNTY	PER-CAPITA PERSONAL INCOME	RANK	POPULATION	RANK	POP. % CHANGE 2000-2009	TAX RATE ACTUAL/EFFECT.	REVALUE YEAR
Alamance	\$30,671	48	148,338	18	13.39%	\$0.5200 / \$0.5179	2009
Alexander	\$28,976	71	37,316	65	11.71%	\$0.6050 / \$0.5555	2007
Alleghany	\$29,325	66	11,258	94	5.38%	\$0.4300 / \$0.3560	2007
Anson	\$26,879	88	25,275	74	0.33%	\$0.8940 / \$0.6463	2002
Ashe	\$29,019	69	26,491	73	8.64%	\$0.4250 / \$0.3188	2006
Avery	\$28,806	73	18,303	86	6.62%	\$0.3900 / \$0.3030	2006
Beaufort	\$32,542	31	47,393	53	5.42%	\$0.6000 / \$0.4157	2002
Bertie	\$30,835	45	20,114	82	1.72%	\$0.7800 / \$0.6453	2004
Bladen	\$29,407	65	32,043	69	-0.73%	\$0.7400 / \$0.5920	2007
Brunswick	\$31,222	43	107,127	25	46.46%	\$0.3050 / \$0.3109	2007
Buncombe	\$34,774	21	230,421	7	11.68%	\$0.5250 / \$0.4542	2006
Burke	\$29,710	61	89,653	31	0.57%	\$0.5200 / \$0.4943	2007
Cabarrus	\$34,083	23	174,255	12	33.24%	\$0.6300 / \$0.6279	2008
Caldwell	\$27,969	81	80,130	33	3.51%	\$0.6599 / \$0.5741	2005
Camden	\$35,379	20	9,732	97	41.35%	\$0.5900 / \$0.6160	2007
Carteret	\$38,455	10	64,712	39	8.97%	\$0.2300 / \$0.2451	2007
Caswell	\$29,830	58	23,571	78	0.30%	\$0.6290 / \$0.5664	2008
Catawba	\$31,052	44	157,002	17	10.81%	\$0.5350 / \$0.5211	2007
Chatham	\$42,870	2	62,482	41	26.66%	\$0.6022 / \$0.6014	2009
Cherokee	\$26,185	94	27,090	72	11.49%	\$0.3850 / \$0.3887	2008
Chowan	\$31,666	38	14,818	88	2.01%	\$0.6850 / \$0.5685	2006
Clay	\$28,119	80	10,538	95	20.09%	\$0.4300 / \$0.2721	2002
Cleveland	\$29,692	62	98,628	28	2.51%	\$0.7200 / \$0.6941	2008
Columbus	\$29,822	59	56,309	48	2.85%	\$0.8150 / \$0.6602	2005
Craven	\$36,798	13	100,261	27	9.65%	\$0.6100 / \$0.4067	2002
Cumberland	\$41,627	5	321,071	5	5.97%	\$0.7660 / \$0.7652	2009
Currituck	\$35,569	19	23,815	77	30.92%	\$0.3200 / \$0.3098	2005
Dare	\$37,526	12	34,355	68	14.64%	\$0.2600 / \$0.2559	2005
Davidson	\$32,263	32	159,947	14	8.85%	\$0.5400 / \$0.5368	2007
Davie	\$35,784	18	41,752	61	19.86%	\$0.6200 / \$0.6203	2009
Duplin	\$29,155	68	53,659	50	9.37%	\$0.6900 / \$0.6868	2009
Durham	\$38,692	8	266,132	6	19.33%	\$0.7081 / \$0.7082	2008
Edgecombe	\$28,973	72	51,327	52	-7.72%	\$0.8600 / \$0.8572	2009
Forsyth	\$36,091	17	355,575	4	16.19%	\$0.6740 / \$0.6650	2009
Franklin	\$29,228	67	59,191	43	25.25%	\$0.8725 / \$0.7322	2004
Gaston	\$32,171	34	207,234	8	8.86%	\$0.8350 / \$0.7919	2007
Gates	\$26,724	90	11,814	93	12.34%	\$0.6400 / \$0.6368	2009
Graham	\$26,089	95	8,327	98	4.18%	\$0.5800 / \$0.3002	2002
Granville	\$27,831	82	57,434	46	18.43%	\$0.8250 / \$0.7612	2002
Greene	\$26,520	91	21,384	79	12.71%	\$0.7560 / \$0.7498	2005
Guilford	\$37,658	11	475,953	3	13.04%	\$0.7374 / \$0.6714	2004
Halifax	\$28,173	79	55,173	49	-3.83%	\$0.6800 / \$0.6251	2007
Harnett	\$27,514	85	112,844	24	23.97%	\$0.7350 / \$0.7178	2009
Haywood	\$31,552	40	58,028	45	7.39%	\$0.5140 / \$0.4298	2006
Henderson	\$36,355	15	105,221	26	18.00%	\$0.4620 / \$0.4028	2007
Hertford	\$28,673	76	24,010	75	6.24%	\$0.9100 / \$0.7867	2003
Hoke	\$28,997	70	46,134	56	37.12%	\$0.7000 / \$0.6474	2006
Hyde	\$28,370	78	5,391	99	-7.47%	\$0.5200 / \$0.5095	2009
Iredell	\$32,171	34	157,013	16	28.01%	\$0.4450 / \$0.4221	2007
Jackson	\$29,674	63	37,990	64	14.76%	\$0.2800 / \$0.2963	2008

COUNTY	PER-CAPITA PERSONAL INCOME	RANK	POPULATION	RANK	POP. % CHANGE 2000-2009	TAX RATE ACTUAL/EFFECT.	REVALUE YEAR
Johnston	\$31,480	41	168,217	13	37.92%	\$0.7800 /\$0.6751	2003
Jones	\$32,724	29	10,150	96	-2.20%	\$0.7000 /\$0.6242	2006
Lee	\$30,505	50	58,563	44	19.44%	\$0.7500 /\$0.7163	2007
Lenoir	\$33,476	25	57,221	47	-4.07%	\$0.8000 /\$0.7967	2009
Lincoln	\$33,375	26	75,702	35	18.69%	\$0.5700 /\$0.5560	2008
Macon	\$30,699	46	34,494	67	15.71%	\$0.2641 /\$0.2592	2007
Madison	\$27,823	83	20,846	81	6.17%	\$0.5100 /\$0.3392	2004
Martin	\$31,833	36	23,855	76	-6.78%	\$0.6700 /\$0.6713	2009
McDowell	\$25,797	96	44,742	58	6.14%	\$0.5500 /\$0.4074	2003
Mecklenburg	\$42,644	3	894,290	1	28.59%	\$0.8387 /\$0.6868	2003
Mitchell	\$26,418	92	15,976	87	1.84%	\$0.4400 /\$0.4267	2009
Montgomery	\$26,375	93	27,983	71	4.33%	\$0.6200 /\$0.4220	2004
Moore	\$38,539	9	86,945	32	16.28%	\$0.4650 /\$0.4360	2007
Nash	\$33,557	24	95,804	29	9.59%	\$0.6700 /\$0.6448	2009
New Hanover	\$36,662	14	194,054	10	21.05%	\$0.4525 /\$0.4388	2007
Northampton	\$31,598	39	21,018	80	-4.84%	\$0.7800 /\$0.6715	2007
Onslow	\$42,463	4	179,455	11	19.36%	\$0.5900 /\$0.4728	2006
Orange	\$47,925	1	132,272	21	11.91%	\$0.8580 /\$0.8492	2009
Pamlico	\$36,348	16	12,838	92	-0.74%	\$0.6525 /\$0.3619	2004
Pasquotank	\$27,075	86	41,845	60	19.91%	\$0.5850 /\$0.5156	2006
Pender	\$29,520	64	53,095	51	29.24%	\$0.6500 /\$0.4172	2003
Perquimans	\$29,990	56	12,980	91	14.18%	\$0.4100 /\$0.4346	2008
Person	\$30,688	47	38,272	62	7.51%	\$0.7000 /\$0.6710	2005
Pitt	\$33,089	28	158,541	15	18.48%	\$0.6650 /\$0.6518	2008
Polk	\$39,659	7	19,355	84	5.63%	\$0.5200 /\$0.4883	2009
Randolph	\$28,717	75	142,467	19	9.21%	\$0.5550 /\$0.5347	2007
Richmond	\$26,959	87	46,847	54	0.61%	\$0.8100 /\$0.7754	2008
Robeson	\$25,511	98	131,080	22	6.28%	\$0.8000 /\$0.6654	2005
Rockingham	\$30,435	53	91,878	30	-0.05%	\$0.7150 /\$0.6297	2003
Rowan	\$30,444	52	140,495	20	8.04%	\$0.5950 /\$0.5754	2007
Rutherford	\$26,820	89	63,821	40	1.47%	\$0.5300 /\$0.4837	2007
Sampson	\$28,778	74	65,406	38	8.74%	\$0.8450 /\$0.6550	2003
Scotland	\$27,544	84	36,926	66	2.58%	\$1.0200 /\$0.9611	2003
Stanly	\$29,965	57	60,079	42	3.41%	\$0.6700 /\$0.5822	2005
Stokes	\$29,751	60	46,792	55	4.64%	\$0.6000 /\$0.5992	2009
Surry	\$30,508	49	73,881	36	3.74%	\$0.5820 /\$0.5599	2008
Swain	\$28,386	77	13,851	89	6.81%	\$0.3300 /\$0.2181	2005
Transylvania	\$34,207	22	31,091	70	5.99%	\$0.3949 /\$0.3933	2009
Tyrrell	\$25,688	97	4,251	100	2.48%	\$0.6700 /\$0.6766	2009
Union	\$33,240	27	196,322	9	58.74%	\$0.6650 /\$0.6384	2008
Vance	\$30,236	54	43,614	59	1.54%	\$0.7820 /\$0.7392	2008
Wake	\$39,821	6	892,409	2	42.14%	\$0.5340 /\$0.5304	2008
Warren	\$25,383	99	19,932	83	-0.21%	\$0.6000 /\$0.5837	2009
Washington	\$30,483	51	13,000	90	-5.25%	\$0.7900 /\$0.6293	2005
Watauga	\$32,193	33	45,377	57	6.28%	\$0.3130 /\$0.2465	2006
Wayne	\$31,673	37	116,554	23	2.85%	\$0.7640 /\$0.6299	2003
Wilkes	\$31,374	42	67,519	37	2.88%	\$0.5700 /\$0.5402	2007
Wilson	\$32,628	30	80,005	34	8.39%	\$0.7300 /\$0.7079	2008
Yadkin	\$30,107	55	37,996	63	4.53%	\$0.7400 /\$0.7434	2009
Yancey	\$24,807	100	18,551	85	4.37%	\$0.4500 /\$0.4447	2008

Note: Data for Fiscal Year 2010.

## 2010 Combined County & Municipal Revenues by Municipality

### MUNICIPALITIES WITH POPULATIONS GREATER THAN 25,000 (35 MUNICIPALITIES, 34 RANKED)

MUNICIPALITY	COUNTY	LOCAL REVENUES PER CAPITA	2010 RANK	2009 RANK	PROPERTY TAX BURDEN PER CAPITA	2010 RANK	2009 RANK	SALES TAX BURDEN PER CAPITA	2010 RANK	2009 RANK
<b>HIGHER BURDEN — UPPER QUARTILE</b>										
Charlotte	Mecklenburg	\$2,289.54	1	1	\$1,457.77	3	3	\$392.42	1	1
Chapel Hill	Orange <sup>a</sup>	\$2,281.96	2	2	\$1,642.79	1	1	\$269.60	16	20
Wilmington	New Hanover	\$2,139.94	3	5	\$1,286.14	9	11	\$338.51	3	4
Asheville	Buncombe	\$2,126.48	4	3	\$1,288.14	8	12	\$366.38	2	2
Mooresville	Iredell	\$2,095.53	5	4	\$1,565.06	2	2	\$305.81	7	5
Durham	Durham	\$1,942.92	6	6	\$1,333.62	4	6	\$284.33	12	8
Greenville	Pitt	\$1,922.80	7	28	\$1,232.12	14	30	\$304.76	8	13
Monroe	Union	\$1,906.79	8	11	\$1,242.33	13	14	\$191.25	33	34

### AVERAGE BURDEN — SECOND AND THIRD QUARTILES

Raleigh	Wake	\$1,901.31	9	7	\$1,208.75	15	15	\$269.66	15	14
Greensboro	Guilford	\$1,867.89	10	10	\$1,253.76	12	13	\$264.50	21	24
Huntersville	Mecklenburg	\$1,846.80	11	12	\$1,311.08	6	7	\$278.58	13	22
Concord	Cabarrus	\$1,845.10	12	14	\$1,324.39	5	5	\$298.73	9	9
High Point	Guilford <sup>a</sup>	\$1,839.42	13	13	\$1,274.08	11	10	\$259.35	26	23
Winston-Salem	Forsyth	\$1,835.89	14	21	\$1,083.87	20	21	\$255.72	27	28
Cary	Wake	\$1,816.67	15	9	\$1,180.20	17	17	\$265.67	20	18
Hickory	Catawba	\$1,810.27	16	15	\$1,114.94	19	19	\$328.72	5	6
Wilson	Wilson	\$1,782.03	17	20	\$1,000.81	24	24	\$252.69	28	26
Garner	Wake	\$1,775.79	18	16	\$1,281.84	10	8	\$266.74	18	15
Apex	Wake	\$1,774.12	19	17	\$1,196.24	16	16	\$267.03	17	16
Matthews	Mecklenburg	\$1,772.74	20	18	\$1,294.32	7	9	\$273.55	14	29
Salisbury	Rowan	\$1,674.76	21	19	\$1,046.61	23	22	\$215.09	32	30
Rocky Mount	Nash <sup>a</sup>	\$1,581.51	22	29	\$872.95	30	32	\$261.10	25	21
New Bern	Craven	\$1,577.06	23	23	\$889.28	29	28	\$307.10	6	7
Statesville	Iredell	\$1,576.49	24	22	\$1,050.27	22	23	\$334.12	4	3
Kannapolis	Cabarrus <sup>a</sup>	\$1,567.12	25	25	\$1,117.48	18	18	\$266.27	19	31
Sanford	Lee	\$1,533.77	26	24	\$1,074.62	21	20	\$288.94	10	10

### LOWER BURDEN — LOWER QUARTILE

Gastonia	Gaston	\$1,496.01	27	26	\$978.58	25	25	\$238.52	29	33
Burlington	Alamance	\$1,455.67	28	27	\$931.60	27	27	\$263.55	23	11
Fayetteville	Cumberland	\$1,431.18	29	30	\$810.28	32	33	\$284.33	11	17
Goldensboro	Wayne	\$1,349.25	30	31	\$808.43	33	34	\$261.98	24	12
Asheboro	Randolph	\$1,298.03	31	32	\$901.87	28	29	\$218.75	30	32
Indian Trail	Union	\$1,277.10	32	33	\$974.32	26	26	\$156.54	34	35
Thomasville	Davidson	\$1,239.47	33	34	\$858.31	31	31	\$218.21	31	25
Jacksonville	Onslow	\$1,116.64	34	35	\$603.85	34	35	\$263.61	22	27

### NOT RANKED (INCOMPLETE DATA)

Wake Forest <sup>b</sup>	Wake	—	—	8	—	—	4	—	—	19
--------------------------	------	---	---	---	---	---	---	---	---	----

### MUNICIPALITIES WITH POPULATIONS OF 5,000–24,999 (95 MUNICIPALITIES, 89 RANKED)

#### HIGHER BURDEN — UPPER QUARTILE

Kill Devil Hills	Dare	\$3,928.62	1	1	\$2,218.30	1	1	\$657.81	1	1
Carolina Beach	New Hanover	\$2,837.65	2	2	\$1,562.31	6	8	\$388.49	4	3
Oak Island	Brunswick	\$2,684.30	3	3	\$1,629.84	4	4	\$331.51	11	5
Pineville	Mecklenburg	\$2,413.35	4	6	\$1,497.12	8	9	\$317.37	14	24
Hillsborough	Orange	\$2,303.45	5	4	\$1,748.41	3	3	\$268.88	35	55
Cornelius	Mecklenburg	\$2,272.33	6	18	\$1,748.87	2	2	\$296.02	23	34
Boone	Watauga	\$2,139.40	7	27	\$1,427.51	10	12	\$412.88	3	2
Carrboro	Orange	\$2,138.68	8	9	\$1,598.29	5	6	\$234.33	60	65
Morrisville	Wake	\$2,136.37	9	5	\$1,520.30	7	7	\$262.83	43	46
Morehead City	Carteret	\$2,107.70	10	7	\$1,351.29	14	13	\$358.00	6	8
Brevard	Transylvania	\$2,048.84	11	12	\$1,389.22	13	16	\$281.61	30	18
Zebulon	Wake	\$1,993.36	12	8	\$1,490.91	9	5	\$253.48	51	52
Mount Airy	Surry	\$1,978.62	13	17	\$1,033.51	37	35	\$414.59	2	4

MUNICIPALITY	COUNTY	LOCAL REVENUES PER CAPITA	2010 RANK	2009 RANK	PROPERTY TAX BURDEN PER CAPITA	2010 RANK	2009 RANK	SALES TAX BURDEN PER CAPITA	2010 RANK	2009 RANK
Holly Springs	Wake	\$1,969.34	14	10	\$1,282.00	16	17	\$266.67	39	48
Waynesville	Haywood	\$1,958.80	15	11	\$1,149.20	24	30	\$378.24	5	6
Davidson	Mecklenburg	\$1,952.64	16	13	\$1,425.15	11	11	\$297.14	22	37
Pinehurst	Moore	\$1,873.50	17	14	\$1,312.15	15	14	\$301.98	18	16
Harrisburg	Cabarrus	\$1,861.18	18	19	\$1,413.02	12	10	\$273.33	32	47
Southern Pines	Moore	\$1,833.72	19	16	\$1,255.13	17	15	\$301.84	19	11
Aberdeen	Moore	\$1,824.87	20	15	\$1,207.31	19	18	\$299.72	20	19
Edenton	Chowan	\$1,805.08	21	33	\$978.95	40	45	\$225.04	64	73
Kernersville	Forsyth	\$1,801.85	22	24	\$1,206.47	20	19	\$290.44	25	35

**AVERAGE BURDEN — SECOND AND THIRD QUARTILES**

Black Mountain	Buncombe	\$1,774.34	23	26	\$1,076.27	33	37	\$299.58	21	25
Fuquay-Varina	Wake	\$1,771.46	24	22	\$1,196.09	21	21	\$244.84	53	49
Washington	Beaufort	\$1,764.08	25	23	\$961.70	44	43	\$349.57	9	7
Smithfield	Johnston	\$1,703.48	26	29	\$981.63	39	40	\$253.75	49	43
Clayton	Johnston	\$1,701.85	27	20	\$1,089.28	31	29	\$268.59	37	22
Hendersonville	Henderson	\$1,697.29	28	25	\$1,163.12	23	24	\$290.48	24	10
Lincolnton	Lincoln	\$1,686.59	29	31	\$1,149.05	25	25	\$328.32	12	9
Mebane	Alamance <sup>a</sup>	\$1,660.16	30	34	\$1,185.99	22	23	\$263.24	42	41
Gibsonville	Alamance <sup>a</sup>	\$1,652.46	31	41	\$967.00	43	44	\$241.58	54	66
Leland	Brunswick	\$1,648.21	32	32	\$1,105.15	28	28	\$321.66	13	15
Wendell	Wake	\$1,644.97	33	30	\$1,098.88	30	31	\$268.70	36	40
Marion	McDowell	\$1,643.67	34	77	\$669.63	87	91	\$287.63	27	13
Siler City	Chatham	\$1,640.01	35	36	\$1,127.43	26	27	\$303.19	16	21
Mint Hill	Mecklenburg	\$1,634.89	36	38	\$1,216.51	18	20	\$260.96	44	67
Knightdale	Wake	\$1,621.88	37	28	\$1,113.97	27	26	\$237.13	56	60
Albemarle	Stanly	\$1,617.53	38	48	\$839.19	59	59	\$240.86	55	56
Kinston	Lenoir	\$1,615.29	39	45	\$946.81	46	47	\$272.43	33	62
Conover	Catawba	\$1,607.89	40	37	\$1,056.45	34	33	\$349.77	8	17
Mount Holly	Gaston	\$1,563.78	41	43	\$1,078.98	32	34	\$219.59	68	64
Williamston	Martin	\$1,546.71	42	47	\$978.32	41	42	\$303.06	17	23
Henderson	Vance	\$1,536.45	43	46	\$813.87	68	65	\$279.60	31	27
Whiteville	Columbus	\$1,532.05	44	35	\$881.84	51	50	\$224.76	65	69
Belmont	Gaston	\$1,530.65	45	49	\$1,101.06	29	32	\$218.98	69	70
Tarboro	Edgecombe	\$1,527.36	46	51	\$842.31	57	78	\$214.34	73	76
Newton	Catawba	\$1,508.62	47	50	\$931.57	47	46	\$347.86	10	12
Reidsville	Rockingham	\$1,497.83	48	42	\$1,016.25	38	39	\$264.63	41	42
Fletcher	Henderson	\$1,495.33	49	44	\$1,040.91	36	38	\$256.87	46	32
Elizabeth City	Pasquotank	\$1,469.04	50	39	\$755.67	77	87	\$270.67	34	39
Roanoke Rapids	Halifax	\$1,468.71	51	55	\$960.55	45	48	\$237.08	57	57
Spring Lake	Cumberland	\$1,460.82	52	64	\$929.28	48	72	\$258.18	45	50
Lumberton	Robeson	\$1,433.55	53	65	\$712.42	84	86	\$290.33	26	20
Bessemer City	Gaston	\$1,429.05	54	73	\$869.00	52	54	\$165.36	84	86
Woodfin	Buncombe	\$1,422.09	55	56	\$968.84	42	41	\$267.08	38	61
Long View	Catawba	\$1,416.57	56	67	\$774.14	73	73	\$351.02	7	14
Hamlet	Richmond	\$1,413.87	57	54	\$827.90	62	57	\$284.79	29	26
Eden	Rockingham	\$1,384.80	58	59	\$847.95	56	63	\$233.20	61	51
Morganton	Burke	\$1,374.40	59	58	\$885.20	50	52	\$192.06	76	85
Hope Mills	Cumberland	\$1,369.14	60	74	\$770.25	74	84	\$254.24	48	59
Stallings	Union	\$1,358.36	61	60	\$1,052.48	35	36	\$166.11	83	80
Rockingham	Richmond	\$1,356.01	62	63	\$815.92	67	62	\$285.50	28	28
Oxford	Granville	\$1,349.13	63	70	\$816.48	66	77	\$207.65	74	71
Winterville	Pitt	\$1,346.41	64	72	\$833.11	60	58	\$305.61	15	44
Cherryville	Gaston	\$1,336.89	65	62	\$890.53	49	49	\$173.63	82	84
Lenoir	Caldwell	\$1,330.09	66	57	\$860.16	54	51	\$235.02	58	45
Ahoskie	Hertford	\$1,313.96	67	52	\$801.08	71	56	\$248.94	52	31

**LOWER BURDEN — LOWER QUARTILE**

Bessemer City	Gaston	\$1,334.55	70	67	\$850.27	54	50	\$215.11	84	83
Forest City	Rutherford	\$1,289.66	68	69	\$746.62	78	76	\$223.67	66	77
Lexington	Davidson	\$1,280.17	69	71	\$862.21	53	53	\$218.72	70	68
Selma	Johnston	\$1,278.28	70	68	\$826.69	63	60	\$220.07	67	74
Shelby	Cleveland	\$1,254.33	71	75	\$789.77	72	69	\$230.89	62	75

MUNICIPALITY	COUNTY	LOCAL	2010	2009	PROPERTY	2010	2009	SALES	2010	2009
		REVENUES PER CAPITA	RANK	RANK	TAX BURDEN PER CAPITA	RANK	RANK	TAX BURDEN PER CAPITA	RANK	RANK
Graham	Alamance	\$1,244.63	72	76	\$743.23	79	81	\$265.38	40	30
Laurinburg	Scotland	\$1,236.54	73	66	\$711.87	85	85	\$217.07	71	54
Kings Mountain	Cleveland <sup>a</sup>	\$1,228.96	74	78	\$718.57	81	89	\$175.60	80	83
Wadesboro	Anson	\$1,216.72	75	79	\$839.40	58	61	\$197.75	75	72
Elon	Alamance	\$1,180.97	76	81	\$707.04	86	90	\$256.29	47	29
Archdale	Randolph	\$1,162.84	77	82	\$715.04	83	88	\$216.21	72	58
Walkertown	Forsyth	\$1,140.08	78	83	\$828.50	61	66	\$179.33	79	87
Lewisville	Forsyth	\$1,134.66	79	86	\$823.14	64	70	\$179.78	78	88
Clemmons	Forsyth	\$1,098.39	80	91	\$764.49	75	79	\$163.52	85	89
King	Stokes	\$1,086.16	81	80	\$668.66	88	75	\$160.29	86	78
Havelock	Craven	\$1,061.66	82	87	\$595.30	89	93	\$191.52	77	81
Wesley Chapel	Union	\$1,046.49	83	88	\$822.32	65	64	\$125.00	89	92
Fairview	Union	\$1,028.23	84	89	\$811.39	69	67	\$123.19	90	93
Unionville	Union	\$1,027.59	85	90	\$810.74	70	68	\$123.12	91	94
Pleasant Garden	Guilford	\$969.59	86	93	\$728.01	80	83	\$137.00	88	95
Summerfield	Guilford	\$967.41	87	92	\$715.74	82	74	\$142.14	87	91
Sawmills	Caldwell	\$906.95	88	94	\$536.34	90	94	\$234.82	59	38
Trinity	Randolph	\$849.14	89	95	\$509.83	91	95	\$253.58	50	53

**NOT RANKED (INCOMPLETE DATA)**

Dunn <sup>f</sup>	Harnett	—	—	40	\$848.97	55	80	\$230.47	63	63
Erwin <sup>f</sup>	Harnett	—	—	61	\$758.07	76	92	\$175.50	81	79
Clinton <sup>d</sup>	Sampson	—	—	53	—	—	71	—	—	33
Mills River <sup>b</sup>	Henderson	—	—	84	—	—	82	—	—	82
Roxboro <sup>b</sup>	Person	—	—	21	—	—	22	—	—	36
Weddington <sup>b</sup>	Union	—	—	85	—	—	55	—	—	90

**MUNICIPALITIES WITH POPULATIONS OF 1,000–4,999 (195 MUNICIPALITIES, 169 RANKED)****HIGHER BURDEN — UPPER QUARTILE**

Nags Head	Dare	\$5,328.80	1	1	\$2,889.29	1	1	\$828.04	3	2
Manteo	Dare	\$5,257.22	2	2	\$2,877.22	2	2	\$849.71	2	3
Blowing Rock	Watauga	\$4,288.22	3	4	\$2,707.14	3	3	\$432.69	12	15
Wrightsville Beach	New Hanover	\$4,046.39	4	6	\$1,808.26	12	14	\$459.77	10	13
Atlantic Beach	Carteret	\$3,921.31	5	5	\$2,375.06	5	6	\$652.29	4	5
Lake Lure	Rutherford	\$3,895.30	6	7	\$2,419.80	4	5	\$861.11	1	1
Kitty Hawk	Dare	\$3,804.47	7	8	\$2,180.44	7	8	\$645.31	6	7
Southern Shores	Dare	\$3,645.97	8	10	\$2,089.90	11	12	\$618.67	7	8
Pine Knoll Shores	Carteret	\$3,370.41	9	11	\$2,249.57	6	7	\$617.99	8	9
Farmville	Pitt	\$3,321.92	10	9	\$1,131.92	39	41	\$306.72	42	71
Emerald Isle	Carteret	\$3,252.91	11	12	\$2,101.42	10	11	\$569.62	9	10
Biltmore Forest	Buncombe	\$3,005.90	12	14	\$2,170.64	8	9	\$646.24	5	6
Shalotte	Brunswick	\$2,905.99	13	13	\$2,119.25	9	10	\$299.88	46	31
Sunset Beach	Brunswick	\$2,664.12	14	15	\$1,600.64	15	17	\$332.28	29	32
Kure Beach	New Hanover	\$2,440.62	15	19	\$1,551.33	16	19	\$394.50	14	14
Maggie Valley	Haywood	\$2,440.54	16	18	\$1,771.00	13	15	\$352.55	23	17
Weaverville	Buncombe	\$2,422.73	17	17	\$1,470.20	19	23	\$423.28	13	12
Beaufort	Carteret	\$2,361.49	18	24	\$1,309.33	25	26	\$340.18	25	49
Waxhaw	Union	\$2,337.84	19	20	\$1,749.82	14	16	\$311.58	39	58
Murphy	Cherokee	\$2,270.35	20	25	\$1,250.40	28	33	\$357.04	19	174
Southport	Brunswick	\$2,166.12	21	22	\$1,480.45	18	20	\$293.87	49	37
Tryon	Polk	\$2,092.82	22	21	\$1,457.61	20	22	\$232.48	105	76
Sylva	Jackson	\$2,073.38	23	28	\$1,344.00	23	28	\$319.36	38	18
Pittsboro	Chatham	\$2,068.56	24	27	\$1,429.51	21	24	\$274.66	66	59
West Jefferson	Ashe	\$2,062.45	25	26	\$1,518.48	17	21	\$352.92	22	20
Rolesville	Wake	\$2,040.66	26	30	\$1,388.31	22	25	\$257.66	79	113
Wilkesboro	Wilkes	\$1,970.89	27	29	\$1,300.31	27	27	\$356.57	20	29
Franklin	Macon	\$1,935.67	28	33	\$1,182.39	34	37	\$330.34	31	41
Canton	Haywood	\$1,918.46	29	36	\$1,305.83	26	29	\$380.05	15	30
Columbus	Polk	\$1,848.87	30	31	\$1,227.63	29	35	\$275.48	64	63
Elizabethtown	Bladen	\$1,847.67	31	37	\$1,063.07	48	54	\$251.24	87	101
Youngsville	Franklin	\$1,813.47	32	43	\$1,177.94	35	49	\$227.44	109	107
Weldon	Halifax	\$1,804.72	33	70	\$1,021.14	52	88	\$288.20	57	133

MUNICIPALITY	COUNTY	LOCAL REVENUES PER CAPITA	2010 RANK	2009 RANK	PROPERTY TAX BURDEN PER CAPITA	2010 RANK	2009 RANK	SALES TAX BURDEN PER CAPITA	2010 RANK	2009 RANK
Holly Ridge	Onslow	\$1,802.25	34	34	\$981.02	60	51	\$459.65	11	11
Jamestown	Guilford	\$1,773.03	35	39	\$1,135.14	38	42	\$217.35	125	151
Calabash	Brunswick	\$1,764.14	36	44	\$1,089.02	45	46	\$339.00	26	26
Elkin	Surry	\$1,755.05	37	49	\$971.70	65	67	\$375.16	17	27
Troutman	Iredell	\$1,750.44	38	35	\$1,322.27	24	32	\$305.30	43	42
Cape Carteret	Carteret	\$1,740.05	39	38	\$1,201.50	32	30	\$320.03	37	50
Mount Pleasant	Cabarrus	\$1,731.51	40	41	\$1,156.67	36	36	\$261.19	77	116
Bermuda Run	Davie	\$1,730.86	41	47	\$1,049.83	51	58	\$255.30	81	67
Bladenboro	Bladen	\$1,718.61	42	69	\$910.59	77	86	\$210.38	132	150

**AVERAGE BURDEN — SECOND AND THIRD QUARTILES**

Swansboro	Onslow	\$1,692.28	43	46	\$946.56	68	83	\$367.03	18	22
St. James	Brunswick	\$1,680.53	44	45	\$1,212.17	31	31	\$322.38	34	40
Carthage	Moore	\$1,674.47	45	51	\$1,104.00	42	43	\$330.99	30	43
Madison	Rockingham	\$1,672.17	46	48	\$1,223.28	30	34	\$233.54	104	97
Cramerton	Gaston	\$1,663.04	47	62	\$1,186.20	33	38	\$238.79	99	119
Boiling Spring Lakes	Brunswick	\$1,642.18	48	50	\$1,122.31	40	39	\$329.85	32	33
North Wilkesboro	Wilkes	\$1,636.44	49	42	\$1,052.87	50	44	\$321.17	35	28
Newport	Carteret	\$1,632.02	50	55	\$1,070.78	47	53	\$254.96	82	124
Clyde	Haywood	\$1,629.39	51	40	\$931.98	72	84	\$375.75	16	34
Laurel Park	Henderson	\$1,592.41	52	57	\$1,144.10	37	45	\$281.10	61	52
Maiden	Catawba	\$1,588.42	53	63	\$998.44	57	65	\$324.74	33	55
Mocksville	Davie	\$1,583.85	54	64	\$1,094.68	44	52	\$289.45	54	64
Creedmoor	Granville	\$1,570.33	55	73	\$1,094.79	43	55	\$204.89	136	146
Whispering Pines	Moore	\$1,563.59	56	60	\$1,114.73	41	40	\$300.48	45	47
Pinebluff	Moore	\$1,561.65	57	58	\$878.02	84	72	\$310.17	40	45
Oakboro	Stanly	\$1,545.91	58	75	\$1,015.40	53	59	\$242.21	98	99
Belville	Brunswick	\$1,543.36	59	54	\$1,072.67	46	47	\$296.41	48	39
Carolina Shores	Brunswick	\$1,537.95	60	53	\$1,059.47	49	50	\$296.52	47	35
Robbins	Moore	\$1,534.13	61	56	\$938.54	71	66	\$333.39	28	44
Louisburg	Franklin	\$1,532.52	62	67	\$974.97	63	70	\$221.09	119	144
Nashville	Nash	\$1,528.82	63	87	\$849.31	92	101	\$280.21	62	72
Sparta	Alleghany	\$1,505.41	64	72	\$899.12	79	85	\$320.68	36	46
Wallace	Duplin	\$1,502.62	65	76	\$843.29	95	109	\$246.92	91	89
Rose Hill	Duplin	\$1,489.67	66	100	\$768.58	115	136	\$283.11	60	70
Bryson City	Swain	\$1,486.66	67	83	\$637.92	144	166	\$333.42	27	24
Broadway	Lee	\$1,483.62	68	78	\$979.86	61	60	\$293.14	51	65
Burgaw	Pender	\$1,477.75	69	59	\$958.35	66	62	\$244.97	95	66
Stanley	Gaston	\$1,473.56	70	74	\$1,012.59	54	57	\$217.14	127	128
Spruce Pine	Mitchell	\$1,470.65	71	104	\$930.30	73	135	\$345.87	24	36
Mayodan	Rockingham	\$1,468.68	72	88	\$985.02	58	79	\$265.13	72	77
Randleman	Randolph	\$1,467.82	73	84	\$1,007.50	55	61	\$253.14	84	105
Beulaville	Duplin	\$1,446.05	74	85	\$836.02	97	120	\$247.31	90	85
Lake Waccamaw	Columbus	\$1,445.78	75	95	\$876.13	85	87	\$224.56	114	111
Jefferson	Ashe	\$1,435.37	76	65	\$939.54	70	64	\$354.83	21	19
Spring Hope	Nash	\$1,406.93	77	103	\$856.03	89	116	\$279.36	63	74
Ayden	Pitt	\$1,394.85	78	107	\$687.30	138	143	\$307.62	41	75
East Spencer	Rowan	\$1,393.05	79	97	\$921.52	74	75	\$220.12	120	134
Jonesville	Yadkin	\$1,392.61	80	93	\$952.65	67	81	\$216.45	128	118
Robersonville	Martin	\$1,386.46	81	86	\$830.12	99	104	\$231.76	106	122
Rutherfordton	Rutherford	\$1,382.17	82	32	\$893.59	81	80	\$264.11	74	79
Spencer	Rowan	\$1,369.34	83	89	\$894.47	80	82	\$246.33	94	125
Kenly	Johnston	\$1,363.05	84	101	\$944.98	69	78	\$237.54	101	120
Lowell	Gaston	\$1,361.69	85	91	\$982.74	59	63	\$193.78	145	152
Elm City	Wilson	\$1,339.71	86	114	\$868.32	87	93	\$234.74	103	147
Midland	Cabarrus	\$1,338.00	87	71	\$918.30	75	74	\$193.28	147	173
Marshville	Union	\$1,336.90	88	96	\$1,005.97	56	56	\$154.99	160	175
Haw River	Alamance	\$1,331.59	89	108	\$872.48	86	102	\$243.18	97	78
Warsaw <sup>e</sup>	Duplin	\$1,331.38	90	—	\$743.57	122	—	\$284.19	58	—
Landis	Rowan	\$1,329.65	91	113	\$818.25	104	108	\$246.54	93	130
Rural Hall	Forsyth	\$1,328.72	92	126	\$979.48	62	73	\$208.26	133	163
Garysburg	Northampton	\$1,325.68	93	116	\$854.11	90	96	\$177.05	151	158
Taylorsville	Alexander	\$1,309.44	94	105	\$763.80	117	142	\$263.02	75	61

MUNICIPALITY	COUNTY	LOCAL REVENUES			PROPERTY TAX BURDEN			SALES TAX BURDEN		
		PER CAPITA	2010 RANK	2009 RANK	PER CAPITA	2010 RANK	2009 RANK	PER CAPITA	2010 RANK	2009 RANK
Mars Hill	Madison	\$1,309.18	95	102	\$860.70	88	92	\$224.34	115	102
Ramseur	Randolph	\$1,296.85	96	119	\$836.39	96	100	\$273.69	68	84
Pembroke	Robeson	\$1,296.61	97	115	\$694.68	135	154	\$288.59	56	57
Norwood	Stanly	\$1,295.21	98	125	\$822.14	102	111	\$269.53	69	91
Mount Gilead	Montgomery	\$1,283.04	99	122	\$823.72	101	115	\$211.79	131	106
Troy	Montgomery	\$1,278.23	100	158	\$719.12	128	152	\$243.92	96	115
Chadbourn	Columbus	\$1,274.58	101	109	\$731.01	126	131	\$224.65	113	117
Denton	Davidson	\$1,271.40	102	123	\$844.06	94	103	\$251.21	88	109
St. Pauls	Robeson	\$1,268.97	103	110	\$633.35	145	158	\$289.17	55	62
Boonville	Yadkin	\$1,266.99	104	141	\$887.57	82	114	\$228.66	108	141
Valdese	Burke	\$1,264.46	105	112	\$769.71	114	130	\$203.96	138	162
La Grange	Lenoir	\$1,261.80	106	140	\$766.94	116	137	\$203.00	140	166
Rowland	Robeson	\$1,261.38	107	134	\$632.37	146	161	\$290.25	53	51
Plymouth	Washington	\$1,254.78	108	120	\$717.49	130	140	\$219.33	122	135
Yadkinville	Yadkin	\$1,254.47	109	150	\$878.64	83	118	\$221.86	117	140
Mount Olive	Wayne	\$1,254.33	110	129	\$718.00	129	144	\$254.41	83	126
Lake Park	Union	\$1,253.14	111	130	\$973.65	64	68	\$154.05	162	176
Stanfield	Stanly	\$1,251.68	112	133	\$834.09	98	112	\$265.55	71	88
Granite Falls	Caldwell	\$1,244.94	113	143	\$777.02	110	134	\$206.06	135	104
Bethel	Pitt	\$1,243.34	114	118	\$684.66	139	151	\$304.37	44	68
Pinetops	Edgecombe	\$1,241.32	115	157	\$675.80	141	171	\$225.49	110	138
Enfield	Halifax	\$1,240.43	116	142	\$771.10	113	138	\$193.44	146	155
Granite Quarry <sup>e</sup>	Rowan	\$1,231.34	117	—	\$800.04	108	—	\$217.50	124	—
Richlands	Onslow	\$1,227.94	118	144	\$689.47	137	164	\$275.16	65	48
Red Springs	Robeson	\$1,225.53	119	90	\$652.66	142	155	\$252.18	86	60
Princeton	Johnston	\$1,224.08	120	127	\$816.84	105	105	\$206.73	134	156
Magnolia	Duplin	\$1,222.08	121	147	\$630.19	147	168	\$283.34	59	81
Murfreesboro	Hertford	\$1,217.25	122	111	\$749.45	120	121	\$237.19	102	95
Flat Rock	Henderson	\$1,216.65	123	132	\$850.68	91	97	\$221.68	118	137
Four Oaks	Johnston	\$1,207.19	124	136	\$771.51	112	124	\$197.07	144	165
Pine Level	Johnston	\$1,203.84	125	135	\$772.02	111	123	\$197.56	143	160
Grifton	Pitt	\$1,194.21	126	151	\$713.56	132	147	\$274.15	67	96
Fair Bluff <sup>e</sup>	Columbus	\$1,188.99	127	—	\$700.52	134	—	\$224.67	112	—

**LOWER BURDEN — LOWER QUARTILE**

Liberty	Randolph	\$1,177.29	128	148	\$739.61	123	133	\$256.73	80	98
Ranlo	Gaston	\$1,170.42	129	152	\$816.68	106	110	\$155.25	159	178
Marvin	Union	\$1,166.97	130	153	\$914.29	76	77	\$144.75	165	182
Hudson	Caldwell	\$1,165.08	131	131	\$754.11	119	129	\$212.09	130	87
Tabor City	Columbus	\$1,158.24	132	68	\$731.49	125	98	\$185.23	149	123
Maxton	Robeson	\$1,157.10	133	138	\$609.46	150	159	\$293.31	50	56
Trent Woods	Craven	\$1,152.39	134	146	\$715.60	131	139	\$238.13	100	114
Sharpsburg	Nash <sup>a</sup>	\$1,141.89	135	165	\$675.82	140	160	\$222.29	116	142
Fairmont	Robeson	\$1,137.27	136	155	\$613.80	149	165	\$290.30	52	53
Oak Ridge	Guilford	\$1,115.03	137	160	\$844.45	93	99	\$162.31	158	181
China Grove	Rowan	\$1,101.07	138	154	\$762.25	118	122	\$217.16	126	132
River Bend	Craven	\$1,097.80	139	156	\$651.95	143	157	\$214.54	129	148
Rockwell	Rowan	\$1,093.54	140	162	\$727.29	127	141	\$246.70	92	131
Bayboro	Pamlico	\$1,076.83	141	159	\$798.94	109	126	\$153.24	163	169
Brunswick <sup>e</sup>	Columbus	\$1,066.13	142	—	\$598.94	153	—	\$224.81	111	—
Badin	Stanly	\$1,053.47	143	164	\$627.97	148	162	\$268.96	70	94
Mineral Springs	Union	\$1,045.77	144	166	\$825.78	100	106	\$125.74	169	184
Wilson's Mills	Johnston	\$1,039.03	145	163	\$736.29	124	132	\$184.41	150	167
Snow Hill	Greene	\$1,038.12	146	167	\$597.26	154	170	\$174.23	152	172
Hemby Bridge	Union	\$1,030.37	147	168	\$811.54	107	113	\$122.65	170	185
Walnut Cove	Stokes	\$1,021.30	148	99	\$590.65	156	150	\$143.48	166	159
Windsor	Bertie	\$995.26	149	169	\$485.48	167	181	\$200.40	141	149
Tobaccoville	Forsyth	\$977.30	150	173	\$691.98	136	153	\$148.38	164	183
Drexel	Burke	\$950.60	151	170	\$598.99	152	169	\$173.47	153	161
Boiling Springs <sup>e</sup>	Cleveland	\$945.05	152	—	\$599.35	151	—	\$154.77	161	—
Stokesdale	Guilford	\$940.43	153	175	\$711.99	133	146	\$131.84	168	186
Glen Alpine	Burke	\$931.63	154	171	\$597.26	155	167	\$168.96	154	170
Polkton	Anson	\$926.47	155	177	\$568.97	158	173	\$228.87	107	136
Yanceyville	Caswell	\$917.50	156	178	\$563.92	159	174	\$133.77	167	180

MUNICIPALITY	COUNTY	LOCAL	2010	2009	PROPERTY	2010	2009	SALES	2010	2009
		REVENUES			TAX BURDEN			TAX BURDEN		
		PER CAPITA	RANK	RANK	PER CAPITA	RANK	RANK	PER CAPITA	RANK	RANK
Wentworth	Rockingham	\$905.09	157	176	\$508.15	165	180	\$262.63	76	82
Hildebran	Burke	\$899.39	158	174	\$572.30	157	172	\$162.95	157	168
Red Oak	Nash	\$878.94	159	185	\$503.92	166	184	\$260.10	78	83
Franklinville	Randolph	\$876.46	160	179	\$530.10	161	175	\$219.67	121	127
Swepsonville	Alamance	\$860.20	161	180	\$455.09	171	186	\$264.13	73	73
Wallburg	Davidson	\$855.69	162	181	\$518.43	163	177	\$249.91	89	108
Midway	Davidson	\$850.38	163	183	\$513.20	164	179	\$218.10	123	110
Rutherford College	Burke	\$822.38	164	124	\$519.35	162	178	\$167.28	155	171
Hertford	Perquimans	\$804.36	165	106	\$531.91	160	127	\$95.44	172	100
Cajah's Mountain	Caldwell	\$782.97	166	182	\$473.22	168	182	\$203.97	137	93
Gamewell	Caldwell	\$782.34	167	184	\$473.22	168	182	\$203.90	139	92
Connelly Springs	Burke	\$772.61	168	186	\$462.24	170	185	\$167.24	156	164
Belwood	Cleveland	\$680.53	169	187	\$416.81	172	187	\$102.52	171	187

**NOT RANKED (INCOMPLETE DATA)**

Angier <sup>f</sup>	Harnett	—	—	82	\$820.35	103	145	\$190.58	148	143
Coats <sup>f</sup>	Harnett	—	—	92	\$745.16	121	156	\$199.61	142	157
Lillington <sup>f</sup>	Harnett	—	—	66	\$903.36	78	119	\$252.78	85	103
Andrews <sup>c</sup>	Cherokee	—	—	61	—	—	90	—	—	16
Belhaven <sup>b</sup>	Beaufort	—	—	81	—	—	94	—	—	25
Benson <sup>b</sup>	Johnston	—	—	79	—	—	69	—	—	121
Biscoe <sup>b</sup>	Montgomery	—	—	121	—	—	89	—	—	112
Burnsville <sup>c</sup>	Yancey	—	—	—	—	—	—	—	—	—
Claremont <sup>b</sup>	Catawba	—	—	16	—	—	13	—	—	54
Dallas <sup>b</sup>	Gaston	—	—	128	—	—	107	—	—	177
Dobson <sup>b</sup>	Surry	—	—	77	—	—	125	—	—	23
Franklinton <sup>b</sup>	Franklin	—	—	94	—	—	91	—	—	153
Fremont <sup>b</sup>	Wayne	—	—	149	—	—	148	—	—	139
Greenlevel <sup>b</sup>	Alamance	—	—	172	—	—	176	—	—	69
Kenansville <sup>b</sup>	Duplin	—	—	137	—	—	149	—	—	86
Locust <sup>b</sup>	Stanly	—	—	98	—	—	95	—	—	90
Navassa <sup>b</sup>	Brunswick	—	—	52	—	—	48	—	—	38
Norlina <sup>b</sup>	Warren	—	—	80	—	—	71	—	—	80
Pilot Mountain <sup>b</sup>	Surry	—	—	23	—	—	18	—	—	21
Princeville <sup>b</sup>	Edgecombe	—	—	161	—	—	163	—	—	145
Raeford <sup>d</sup>	Hoke	—	—	—	—	—	—	—	—	—
Roseboro <sup>c, d</sup>	Sampson	—	—	—	—	—	—	—	—	—
Scotland Neck <sup>b</sup>	Halifax	—	—	117	—	—	128	—	—	154
Spindale <sup>b</sup>	Rutherford	—	—	145	—	—	117	—	—	129
Surf City <sup>b</sup>	Pender	—	—	3	—	—	4	—	—	4
Wingate <sup>b</sup>	Union	—	—	139	—	—	76	—	—	179

**MUNICIPALITIES WITH POPULATIONS UNDER 1,000 (224 MUNICIPALITIES, 192 RANKED)**

**HIGHER BURDEN — UPPER QUANTILE**

Bald Head Island	Brunswick	\$26,592.18	1	1	\$22,235.89	1	1	\$331.56	21	27
Indian Beach	Carteret	\$13,631.81	2	2	\$10,517.67	3	2	\$2,552.05	1	1
Beech Mountain <sup>e</sup>	Watauga	\$13,217.27	3	—	\$10,541.23	2	—	\$408.77	11	—
Duck	Dare	\$11,454.30	4	4	\$6,324.13	4	3	\$1,903.86	2	2
Ocean Isle Beach	Brunswick	\$11,171.01	5	3	\$5,522.33	6	5	\$331.58	20	23
Seven Devils	Watauga	\$7,586.97	6	6	\$5,824.85	5	4	\$433.30	9	14
Highlands	Macon	\$6,415.35	7	10	\$3,326.97	7	7	\$982.82	3	4
Topsail Beach	Pender	\$5,286.41	8	8	\$2,919.49	8	8	\$556.84	5	5
North Topsail Beach	Onslow	\$4,921.46	9	9	\$2,720.75	9	9	\$787.42	4	3
Holden Beach	Brunswick	\$4,818.97	10	7	\$2,511.91	10	10	\$300.16	38	29
White Lake	Bladen	\$3,082.46	11	12	\$1,766.54	14	13	\$457.94	7	7
Caswell Beach	Brunswick	\$3,033.22	12	11	\$2,066.06	11	11	\$295.49	42	32
Montreat	Buncombe	\$2,889.70	13	13	\$1,973.32	12	12	\$545.50	6	6
Santeetlah <sup>e</sup>	Graham	\$2,582.49	14	—	\$1,718.16	15	—	\$153.02	176	—
Banner Elk	Avery	\$2,530.35	15	14	\$1,817.38	13	14	\$417.10	10	13
Harmony	Iredell	\$2,365.39	16	98	\$677.62	130	136	\$307.59	30	19
Saluda	Polk	\$2,311.46	17	15	\$1,643.92	16	15	\$246.53	83	51
Warrenton	Warren	\$1,985.33	18	18	\$1,301.11	18	22	\$220.54	106	90
Foxfire Village	Moore	\$1,976.13	19	16	\$1,508.31	17	16	\$301.96	36	36

MUNICIPALITY	COUNTY	LOCAL	2010	2009	PROPERTY	2010	2009	SALES	2010	2009
		REVENUES PER CAPITA	RANK	RANK	TAX BURDEN PER CAPITA	RANK	RANK	TAX BURDEN PER CAPITA	RANK	RANK
Newland	Avery	\$1,919.47	20	17	\$1,283.52	19	18	\$404.12	14	11
Atkinson <sup>e</sup>	Pender	\$1,911.54	21	—	\$1,279.44	20	—	\$273.83	56	—
Robbinsville <sup>e</sup>	Graham	\$1,815.85	22	—	\$1,024.04	39	—	\$279.57	54	—
Clarkton	Bladen	\$1,746.27	23	20	\$1,092.36	28	25	\$268.08	59	73
Bakersville	Mitchell	\$1,745.66	24	45	\$1,168.85	25	59	\$298.10	41	38
Severn	Northampton	\$1,741.32	25	21	\$1,183.88	23	20	\$176.98	155	133
Bridgeton	Craven	\$1,738.04	26	23	\$1,053.02	33	34	\$335.58	19	37
Dublin	Bladen	\$1,725.08	27	25	\$934.41	56	51	\$229.88	98	115
Dillsboro	Jackson	\$1,722.35	28	19	\$1,221.93	21	17	\$309.30	28	30
Oriental	Pamlico	\$1,698.04	29	22	\$1,221.11	22	19	\$235.41	91	85
Catawba	Catawba	\$1,685.80	30	24	\$1,170.31	24	23	\$324.58	25	43
Sims	Wilson	\$1,639.90	31	30	\$1,080.13	31	33	\$248.09	78	118
Bailey	Nash	\$1,635.93	32	95	\$776.26	92	112	\$278.80	55	69
Roper <sup>e</sup>	Washington	\$1,621.55	33	—	\$680.15	129	—	\$209.89	119	—
Cameron	Moore	\$1,619.88	34	27	\$1,024.52	38	30	\$337.32	18	33
Sandy Creek	Brunswick	\$1,553.70	35	28	\$1,082.13	29	26	\$303.37	35	22
Cedar Point <sup>e</sup>	Carteret	\$1,547.79	36	—	\$1,010.15	41	—	\$246.57	82	—
Elk Park	Avery	\$1,537.08	37	29	\$1,018.40	40	42	\$404.68	12	12
Walnut Creek	Wayne	\$1,536.18	38	33	\$1,061.36	32	31	\$330.62	22	24
McAdenville	Gaston	\$1,531.57	39	44	\$1,146.75	26	29	\$235.57	90	102
Woodland	Northampton	\$1,530.70	40	52	\$944.24	52	53	\$221.20	104	169
Macon	Warren	\$1,522.67	41	75	\$950.52	51	78	\$220.67	105	89
Pink Hill	Lenoir	\$1,518.85	42	43	\$935.97	55	60	\$249.25	76	114
Rich Square	Northampton	\$1,516.14	43	38	\$1,080.18	30	28	\$168.27	162	163
Goldston	Chatham	\$1,515.14	44	48	\$991.33	45	43	\$304.28	32	46
Northwest	Brunswick	\$1,506.95	45	26	\$1,033.46	35	27	\$311.70	27	31
Vass	Moore	\$1,505.98	46	34	\$993.34	44	35	\$303.83	33	34
Columbia	Tyrrell	\$1,491.36	47	32	\$1,026.76	37	41	\$193.19	143	182
Crossnore	Avery	\$1,486.77	48	37	\$960.28	49	45	\$404.35	13	10

**AVERAGE BURDEN — SECOND AND THIRD QUANTILES**

Rosman	Transylvania	\$1,484.40	49	42	\$989.65	46	55	\$195.23	142	145
Conway	Northampton	\$1,468.21	50	40	\$1,037.66	34	32	\$176.80	157	156
Minnesott Beach	Pamlico	\$1,468.19	51	41	\$1,124.13	27	24	\$237.60	89	108
Bolivia	Brunswick	\$1,464.08	52	36	\$983.16	48	40	\$330.61	23	20
Grandfather Village	Avery	\$1,428.66	53	46	\$885.66	66	63	\$440.22	8	9
Varnamtown	Brunswick	\$1,426.51	54	35	\$986.04	47	38	\$298.93	40	26
Gaston	Northampton	\$1,425.24	55	55	\$906.54	62	52	\$208.62	123	139
Chimney Rock	Rutherford	\$1,421.86	56	49	\$795.71	86	87	\$263.97	64	75
Brookford	Catawba	\$1,415.09	57	51	\$788.89	89	88	\$235.12	24	41
Taylortown	Moore	\$1,406.41	58	39	\$937.31	54	36	\$303.38	34	35
Lilesville	Anson	\$1,398.66	59	47	\$1,008.16	42	37	\$197.46	139	120
Whitakers	Edgecombe	\$1,392.16	60	67	\$827.09	80	118	\$231.96	94	117
Bostic	Rutherford	\$1,379.17	61	59	\$913.30	59	49	\$184.81	150	178
Chocowinity	Beaufort	\$1,377.91	62	63	\$881.33	67	66	\$348.18	16	16
Jackson	Northampton	\$1,377.49	63	58	\$933.36	57	46	\$176.90	156	162
Bethania	Forsyth	\$1,363.73	64	73	\$954.65	50	50	\$213.96	117	161
Marshall	Madison	\$1,360.34	65	64	\$907.82	61	57	\$263.97	63	92
Candor	Montgomery	\$1,359.22	66	82	\$995.10	43	62	\$216.18	113	101
Saratoga	Wilson	\$1,358.13	67	61	\$853.23	72	61	\$211.73	118	155
Stonewall	Pamlico	\$1,341.80	68	62	\$1,028.31	36	39	\$208.98	122	126
Seagrove	Randolph	\$1,339.40	69	65	\$909.24	60	44	\$252.84	71	98
Middlesex	Nash	\$1,337.27	70	93	\$819.57	82	98	\$279.68	53	71
Stantonsburg	Wilson	\$1,334.32	71	68	\$849.28	73	68	\$209.57	121	149
Cleveland	Rowan	\$1,334.16	72	31	\$937.66	53	21	\$246.86	80	110
Seaboard	Northampton	\$1,322.11	73	66	\$890.17	65	56	\$177.65	154	158
Lucama	Wilson	\$1,310.00	74	69	\$802.06	84	83	\$199.67	134	168
Forest Hills	Jackson	\$1,303.69	75	70	\$913.80	58	54	\$227.86	100	124
MacClesfield	Edgecombe	\$1,303.13	76	112	\$703.79	121	155	\$190.03	146	157
Littleton	Halifax	\$1,289.80	77	81	\$864.52	70	72	\$218.30	108	116
Pikeville	Wayne	\$1,279.07	78	100	\$765.98	95	99	\$264.87	61	112
Faith	Rowan	\$1,270.54	79	85	\$862.00	71	65	\$247.19	79	111
Misenheimer	Stanly	\$1,268.03	80	76	\$537.22	165	180	\$242.03	88	86
Pantego	Beaufort	\$1,261.62	81	60	\$748.31	100	100	\$346.09	17	18

MUNICIPALITY	COUNTY	LOCAL REVENUES PER CAPITA	2010 RANK	2009 RANK	PROPERTY TAX BURDEN PER CAPITA	2010 RANK	2009 RANK	SALES TAX BURDEN PER CAPITA	2010 RANK	2009 RANK
Como	Hertford	\$1,259.58	82	204	\$650.25	138	194	\$214.88	114	196
Aulander	Bertie	\$1,255.63	83	96	\$711.98	114	121	\$214.09	116	123
Cooleemee	Davie	\$1,253.49	84	74	\$789.81	88	91	\$255.01	68	57
Webster	Jackson	\$1,248.88	85	83	\$875.99	68	58	\$197.55	137	154
Black Creek	Wilson	\$1,238.69	86	79	\$805.17	83	80	\$204.89	128	144
Love Valley	Iredell	\$1,235.11	87	78	\$834.56	77	81	\$300.69	37	94
Teachey	Duplin	\$1,234.09	88	114	\$719.49	110	140	\$248.94	77	76
Lasker	Northampton	\$1,230.68	89	86	\$821.77	81	77	\$166.98	164	142
Star	Montgomery	\$1,230.18	90	88	\$801.04	85	84	\$216.57	112	100
Washington Park	Beaufort	\$1,229.87	91	80	\$833.41	78	74	\$317.82	26	21
Old Fort	McDowell	\$1,228.05	92	72	\$762.34	97	86	\$299.63	39	28
Tar Heel	Bladen	\$1,226.29	93	92	\$783.22	91	90	\$173.90	158	175
Bolton	Columbus	\$1,216.99	94	54	\$707.26	117	115	\$224.68	101	104
New London	Stanly	\$1,212.66	95	97	\$791.79	87	93	\$268.90	57	74
East Bend	Yadkin	\$1,209.31	96	123	\$902.32	63	82	\$205.00	127	127
Halifax	Halifax	\$1,208.45	97	122	\$732.12	106	124	\$179.55	152	172
Micro	Johnston	\$1,207.79	98	91	\$787.83	90	85	\$201.91	132	160
Ellerbe	Richmond	\$1,204.70	99	108	\$699.03	123	110	\$249.67	75	66
Vandemere	Pamlico	\$1,204.09	100	87	\$894.69	64	64	\$179.22	153	151
Fountain	Pitt	\$1,202.35	101	107	\$722.84	108	106	\$282.01	51	70
Eureka	Wayne	\$1,199.53	102	111	\$704.57	120	126	\$235.41	92	122
Stedman	Cumberland	\$1,199.09	103	113	\$768.59	94	103	\$245.83	84	99
Peletier	Carteret	\$1,199.06	104	104	\$835.46	75	70	\$206.55	126	165
Bogue	Carteret	\$1,198.08	105	103	\$834.96	76	69	\$207.14	125	164
Jamesville	Martin	\$1,188.29	106	116	\$774.16	93	95	\$242.25	87	125
Stem	Granville	\$1,184.44	107	148	\$866.75	69	104	\$204.27	130	167
Ronda	Wilkes	\$1,182.37	108	119	\$657.56	136	151	\$355.20	15	25
Colerain	Bertie	\$1,179.22	109	90	\$677.46	131	129	\$167.62	163	136
Calypso	Duplin	\$1,178.45	110	110	\$634.22	144	152	\$253.50	70	81
Grimesland	Pitt	\$1,173.16	111	127	\$665.95	133	142	\$304.56	31	47
Wagram <sup>e</sup>	Scotland	\$1,166.07	112	—	\$722.76	109	—	\$230.97	97	—
Cofield	Hertford	\$1,162.78	113	102	\$761.66	98	89	\$244.04	85	96
Stovall	Granville	\$1,153.34	114	121	\$714.07	112	133	\$243.60	86	105
Vanceboro	Craven	\$1,152.97	115	105	\$661.68	134	132	\$203.52	131	132
Speed	Edgecombe	\$1,149.80	116	146	\$745.67	101	154	\$208.56	124	113
Mesic	Pamlico	\$1,142.93	117	115	\$843.22	74	76	\$164.20	167	166
Falkland	Pitt	\$1,141.87	118	133	\$669.23	132	144	\$307.72	29	68
Seven Springs	Wayne	\$1,141.36	119	120	\$688.77	124	131	\$231.21	95	119
Pollocksville	Jones	\$1,129.75	120	171	\$755.85	99	122	\$190.42	145	187
Richfield	Stanly	\$1,127.69	121	118	\$681.37	127	127	\$254.94	69	64
St. Helena	Pender	\$1,124.71	122	125	\$707.05	118	111	\$286.64	47	59
Linden	Cumberland	\$1,117.00	123	145	\$622.58	146	171	\$264.32	62	91
Hobgood	Halifax	\$1,115.95	124	136	\$705.34	119	143	\$190.01	147	179
Watha	Pender	\$1,114.62	125	124	\$700.12	122	117	\$286.37	48	54
Leggett	Edgecombe	\$1,096.26	126	169	\$708.78	116	168	\$191.92	144	141
Ruth	Rutherford	\$1,095.81	127	135	\$733.55	104	107	\$229.42	99	137
Hamilton	Martin	\$1,091.91	128	137	\$712.93	113	116	\$217.38	111	153
Sedalia	Guilford	\$1,091.24	129	139	\$832.13	79	71	\$159.50	172	195
Creswell	Washington	\$1,084.83	130	128	\$661.29	135	125	\$204.27	129	143
Lewiston Woodville	Bertie	\$1,084.45	131	144	\$638.86	143	146	\$223.61	103	129
Wade	Cumberland	\$1,076.07	132	140	\$643.94	141	165	\$198.88	136	97
Gibson	Scotland	\$1,074.30	133	109	\$685.46	125	109	\$217.38	110	84
Maysville	Jones	\$1,072.28	134	166	\$719.47	111	130	\$166.25	165	191
Everetts	Martin	\$1,068.28	135	132	\$684.00	126	108	\$218.48	107	147
Parkton	Robeson	\$1,068.04	136	131	\$573.58	159	167	\$284.97	49	42
Alamance	Alamance	\$1,062.24	137	57	\$726.49	107	48	\$183.73	151	53
Trenton <sup>e</sup>	Jones	\$1,060.54	138	—	\$733.51	105	—	\$187.06	149	—
Cedar Rock	Caldwell	\$1,060.53	139	158	\$710.01	115	147	\$232.51	93	83
Harrellsville	Hertford	\$1,054.94	140	138	\$648.59	139	138	\$209.59	120	131
Walstonburg	Greene	\$1,052.70	141	149	\$619.32	148	156	\$159.40	173	177
Falcon	Cumberland	\$1,052.15	142	159	\$593.09	155	174	\$258.40	66	93
Winton	Hertford	\$1,045.18	143	129	\$643.32	142	141	\$217.67	109	140
Dobbins Heights	Richmond	\$1,042.95	144	157	\$619.99	147	159	\$284.95	50	55

MUNICIPALITY	COUNTY	LOCAL	2010	2009	PROPERTY	2010	2009	SALES	2010	2009
		REVENUES PER CAPITA	RANK	RANK	TAX BURDEN PER CAPITA	RANK	RANK	TAX BURDEN PER CAPITA	RANK	RANK
<b>LOWER BURDEN — LOWER QUARTILE</b>										
Bear Grass	Martin	\$1,037.64	145	154	\$681.23	128	134	\$201.24	133	170
Grantsboro	Pamlico	\$1,020.10	146	147	\$763.03	96	105	\$143.62	178	180
Cerro Gordo	Columbus	\$1,016.78	147	143	\$565.90	162	166	\$223.96	102	103
Red Cross	Stanly	\$1,012.64	148	155	\$598.55	154	161	\$268.87	58	78
Alliance	Pamlico	\$1,008.93	149	151	\$742.82	102	114	\$138.32	180	183
Grover	Cleveland	\$1,007.43	150	164	\$567.44	161	158	\$169.73	161	188
Norman	Richmond	\$1,001.81	151	177	\$497.49	177	183	\$251.14	74	63
Conetoe	Edgecombe	\$999.84	152	182	\$589.22	156	186	\$214.27	115	135
Ansonville	Anson	\$981.24	153	172	\$613.90	150	162	\$231.16	96	121
Dover	Craven	\$981.02	154	163	\$526.77	169	178	\$158.53	174	186
Whitsett	Guilford	\$978.50	155	173	\$742.35	103	102	\$138.43	179	200
Hassell	Martin	\$974.47	156	162	\$618.61	149	139	\$197.47	138	181
McFarlan	Anson	\$969.91	157	168	\$598.56	153	153	\$196.86	141	130
Ossipee	Alamance	\$968.73	158	165	\$535.88	166	179	\$265.43	60	56
Rhodhiss	Burke	\$963.15	159	156	\$648.02	140	148	\$162.34	171	173
Peachland	Anson	\$948.00	160	170	\$605.37	152	160	\$197.31	140	134
Middleburg	Vance	\$937.13	161	175	\$569.27	160	163	\$199.15	135	174
Momeyer	Nash	\$932.67	162	188	\$537.94	164	190	\$279.85	52	67
Danbury	Stokes	\$929.37	163	152	\$613.23	151	119	\$170.83	160	152
Lumber Bridge	Robeson	\$929.08	164	179	\$478.30	180	189	\$290.33	45	48
Spencer Mountain <sup>a</sup>	Gaston	\$923.43	165	—	\$655.53	137	—	\$121.74	185	—
Hoffman	Richmond	\$922.90	166	174	\$544.71	163	170	\$246.78	81	72
Centerville <sup>e</sup>	Franklin	\$920.68	167	—	\$631.72	145	—	\$123.78	184	—
Ellenboro	Rutherford	\$919.04	168	181	\$586.16	157	164	\$171.05	159	190
East Laurinburg	Scotland	\$905.79	169	180	\$582.42	158	169	\$155.97	175	176
Roxobel	Bertie	\$902.21	170	178	\$518.60	170	176	\$163.73	169	148
Powellville	Bertie	\$878.81	171	183	\$502.02	175	188	\$164.21	166	159
Dortches	Nash	\$874.39	172	193	\$503.92	174	195	\$257.16	67	79
Askeville	Bertie	\$868.85	173	185	\$530.32	168	181	\$164.03	168	146
Proctorville	Robeson	\$861.63	174	186	\$424.02	186	200	\$292.48	43	39
Kelford	Bertie	\$852.31	175	187	\$514.42	171	184	\$163.39	170	150
Staley	Randolph	\$850.37	176	190	\$505.87	173	185	\$252.74	72	95
Kittrell	Vance	\$836.35	177	192	\$531.90	167	172	\$188.02	148	185
Cove City	Craven	\$829.00	178	189	\$486.38	179	191	\$145.32	177	193
Kingstown <sup>e</sup>	Cleveland	\$798.69	179	—	\$513.50	172	—	\$131.20	181	—
Raynham	Robeson	\$794.99	180	191	\$402.37	189	203	\$252.61	73	52
McDonald	Robeson	\$794.37	181	195	\$364.88	190	205	\$289.48	46	44
Lawndale	Cleveland	\$788.46	182	197	\$501.99	176	187	\$127.33	182	197
Marietta	Robeson	\$785.19	183	196	\$353.23	191	206	\$291.94	44	40
Earl	Cleveland	\$767.98	184	199	\$490.31	178	192	\$123.98	183	198
Orrum	Robeson	\$753.85	185	198	\$353.23	191	206	\$260.60	65	49
Lattimore	Cleveland	\$742.98	186	200	\$468.45	181	193	\$120.85	186	199
Waco	Cleveland	\$740.00	187	201	\$463.20	182	196	\$120.40	187	201
Fallston	Cleveland	\$715.79	188	202	\$450.22	183	197	\$111.88	188	202
Polkville	Cleveland	\$704.70	189	203	\$441.50	184	198	\$109.51	189	203
Casar	Cleveland	\$700.68	190	205	\$438.11	185	199	\$108.76	190	204
Patterson Springs	Cleveland	\$688.34	191	207	\$416.81	187	201	\$102.52	191	205
Moorestboro	Cleveland	\$686.67	192	206	\$416.81	187	201	\$102.52	191	205

**NOT RANKED (INCOMPLETE DATA)**

Arapahoe <sup>b</sup>	Pamlico	—	—	153	—	—	113	—	—	183
Aurora <sup>b</sup>	Beaufort	—	—	71	—	—	92	—	—	15
Autryville <sup>d</sup>	Sampson	—	—	126	—	—	137	—	—	62
Bath <sup>b</sup>	Beaufort	—	—	77	—	—	73	—	—	17
Boardman <sup>b</sup>	Columbus	—	—	176	—	—	175	—	—	109
Bunn <sup>c</sup>	Franklin	—	—	—	—	—	—	—	—	—
Castalia <sup>c</sup>	Nash	—	—	—	—	—	—	—	—	—
East Arcadia <sup>b</sup>	Bladen	—	—	134	—	—	128	—	—	192
Faison <sup>b</sup>	Duplin	—	—	56	—	—	75	—	—	60
Garland <sup>d</sup>	Sampson	—	—	89	—	—	135	—	—	58
Gatesville <sup>b</sup>	Gates	—	—	161	—	—	157	—	—	77

MUNICIPALITY	COUNTY	LOCAL REVENUES			PROPERTY TAX BURDEN			SALES TAX BURDEN		
		PER CAPITA	2010 RANK	2009 RANK	PER CAPITA	2010 RANK	2009 RANK	PER CAPITA	2010 RANK	2009 RANK
Godwin <sup>c</sup>	Cumberland	—	—	—	—	—	—	—	—	—
Greeneville <sup>c</sup>	Duplin	—	—	—	—	—	—	—	—	—
Harrells <sup>d</sup>	Sampson	—	—	167	—	—	182	—	—	82
Hayesville <sup>b</sup>	Clay	—	—	84	—	—	79	—	—	106
High Shoals <sup>b</sup>	Gaston	—	—	130	—	—	94	—	—	194
Hookerton <sup>b</sup>	Greene	—	—	160	—	—	177	—	—	189
Hot Springs <sup>c</sup>	Madison	—	—	—	—	—	—	—	—	—
Lansing <sup>c</sup>	Ashe	—	—	—	—	—	—	—	—	—
Milton <sup>b</sup>	Caswell	—	—	141	—	—	123	—	—	171
Morven <sup>b</sup>	Anson	—	—	184	—	—	150	—	—	207
Newton Grove <sup>d</sup>	Sampson	—	—	94	—	—	101	—	—	65
Oak City <sup>b</sup>	Martin	—	—	99	—	—	97	—	—	138
Parmele <sup>b</sup>	Martin	—	—	106	—	—	96	—	—	128
Rennert <sup>b</sup>	Robeson	—	—	194	—	—	204	—	—	45
Salemburg <sup>d</sup>	Sampson	—	—	117	—	—	149	—	—	61
Sandyfield <sup>b</sup>	Columbus	—	—	142	—	—	145	—	—	107
Simpson <sup>b</sup>	Pitt	—	—	101	—	—	120	—	—	50
Stoneville <sup>b</sup>	Rockingham	—	—	50	—	—	47	—	—	88
Sugar Mountain <sup>b</sup>	Avery	—	—	5	—	—	6	—	—	8
Turkey <sup>d</sup>	Sampson	—	—	150	—	—	173	—	—	80
Winfall <sup>b</sup>	Perquimans	—	—	53	—	—	67	—	—	87

Notes:

- a) Municipality has at least 1,000 residents in two counties; is listed under county in which the greater number of residents live.
- b) Results could not be calculated in part; municipality had not submitted FY 2010 AFIR by February 4, 2012.
- c) Results could not be calculated; municipality did not submit FY 2010 and FY 2009 AFIRs by February 4, 2012.
- d) Results could not be calculated; though municipality submitted its AFIRs in a timely manner, the county in which it is located did not.
- e) Results for FY 2009 could not be calculated; municipality had not submitted FY 2009 AFIR by February 4, 2012.
- f) Local Revenues Per Capita could not be computed for FY2010 as the Harnett County AFIR was incomplete.

## Utilities Provided by Municipalities with Population of 5,000+

MUNICIPALITY	COUNTY	WATER SYSTEM	ELECTRIC SYSTEM	NATURAL GAS	MUNICIPALITY	COUNTY	WATER SYSTEM	ELECTRIC SYSTEM	NATURAL GAS
Aberdeen	Moore	√	—	—	Laurinburg	Scotland	√	√	—
Ahoskie	Hertford	√	—	—	Leland	Brunswick	√	—	—
Albemarle	Stanly	√	√	—	Lenoir	Caldwell	√	—	—
Apex	Wake	√	√	—	Lewisville	Forsyth	—	—	—
Archdale	Randolph	√	—	—	Lexington	Davidson	√	√	√
Asheboro	Randolph	√	—	—	Lincolton	Lincoln	√	√	—
Asheville	Buncombe	√	—	—	Long View	Catawba	√	—	—
Belmont	Gaston	√	—	—	Lumberton	Robeson	√	√	—
Bessemer City	Gaston	√	—	√	Marion	McDowell	√	—	—
Black Mountain	Buncombe	√	—	—	Matthews	Mecklenburg	—	—	—
Boone	Watauga	√	—	—	Mebane	Alamance	√	—	—
Brevard	Transylvania	√	—	—	Mills River	Henderson	—	—	—
Burlington	Alamance	√	—	—	Mint Hill	Mecklenburg	—	—	—
Butner	Granville	√	—	—	Monroe	Union	√	√	√
Carolina Beach	New Hanover	√	—	—	Mooresville	Iredell	√	—	—
Carrboro	Orange	—	—	—	Morehead City	Carteret	√	—	—
Cary	Wake	√	—	—	Morganton	Burke	√	√	√
Chapel Hill	Orange	—	—	—	Morrisville	Wake	—	—	—
Charlotte	Mecklenburg	√	—	—	Mount Airy	Surry	√	—	—
Cherryville	Gaston	√	√	—	Mount Holly	Gaston	√	—	—
Clayton	Johnston	√	√	—	New Bern	Craven	√	√	—
Clemmons	Forsyth	—	—	—	Newton	Catawba	√	√	—
Clinton	Sampson	√	—	—	Oak Island	Brunswick	√	—	—
Concord	Cabarrus	√	√	—	Oxford	Granville	√	—	—
Conover	Catawba	√	—	—	Pinehurst	Moore	—	—	—
Cornelius	Mecklenburg	—	√	—	Pineville	Mecklenburg	—	√	√
Davidson	Mecklenburg	—	—	—	Pleasant Garden	Guilford	—	—	—
Dunn	Harnett	√	—	—	Raleigh	Wake	√	—	—
Durham	Durham	√	—	—	Reidsville	Rockingham	√	—	—
Eden	Rockingham	√	—	—	Roanoke Rapids	Halifax	—	—	—
Edenton	Chowan	√	√	—	Rockingham	Richmond	√	—	—
Elizabeth City	Pasquotank	√	√	—	Rocky Mount	Nash	√	√	√
Elon	Alamance	√	—	—	Roxboro	Person	√	—	—
Erwin	Harnett	—	—	—	Salisbury	Rowan	√	—	—
Fairview	Union	—	—	—	Sanford	Lee	√	—	—
Fayetteville	Cumberland	√	√	—	Sawmills	Caldwell	√	—	—
Fletcher	Henderson	—	—	—	Selma	Johnston	√	√	—
Forest City	Rutherford	√	√	—	Shelby	Cleveland	√	√	√
Fuquay-Varina	Wake	√	—	—	Siler City	Chatham	√	—	—
Garner	Wake	—	—	—	Smithfield	Johnston	√	√	—
Gastonia	Gaston	√	√	—	Southern Pines	Moore	√	—	—
Gibsonville	Alamance	√	—	—	Spring Lake	Cumberland	√	—	—
Goldsboro	Wayne	√	—	—	Stallings	Union	—	—	—
Graham	Alamance	√	—	—	Statesville	Iredell	√	√	—
Greensboro	Guilford	√	—	—	Summerfield	Guilford	—	—	—
Greenville	Pitt	√	√	√	Tarboro	Edgecombe	√	√	—
Hamlet	Richmond	√	—	—	Thomasville	Davidson	√	—	—
Harrisburg	Cabarrus	√	—	—	Trinity	Randolph	√	—	—
Havelock	Craven	√	—	—	Unionville	Union	—	—	—
Henderson	Vance	√	—	—	Wadesboro	Anson	√	—	—
Hendersonville	Henderson	√	—	—	Wake Forest	Wake	—	√	—
Hickory	Catawba	√	—	—	Walkertown	Forsyth	—	—	—
High Point	Guilford	√	√	—	Washington	Beaufort	√	√	—
Hillsborough	Orange	√	—	—	Waynesville	Haywood	√	√	—
Holly Springs	Wake	√	—	—	Weddington	Union	—	—	—
Hope Mills	Cumberland	—	—	—	Wendell	Wake	√	—	—
Huntersville	Mecklenburg	—	√	—	Wesley Chapel	Union	—	—	—
Indian Trail	Union	—	—	—	Whiteville	Columbus	√	—	—
Jacksonville	Onslow	√	—	—	Williamston	Martin	√	—	—
Kannapolis	Cabarrus	√	—	—	Wilmington	New Hanover	√	—	—
Kernersville	Forsyth	—	—	—	Wilson	Wilson	√	√	√
Kill Devil Hills	Dare	√	—	—	Winston-Salem	Forsyth	√	—	—
King	Stokes	√	—	—	Winterville	Pitt	√	√	—
Kings Mountain	Cleveland	√	√	√	Woodfin	Buncombe	—	—	—
Kinston	Lenoir	√	√	—	Zebulon	Wake	—	—	—
Knightdale	Wake	√	—	—					

## Annual Financial Information Report (AFIR) Line Items Used in Analysis

COUNTY			MUNICIPALITY		
REVENUE TYPE	LINE REF.	DESCRIPTION	REVENUE TYPE	LINE REF.	DESCRIPTION
<b>Property Tax</b>	10	Current Collections of Unit-Wide Levy	<b>Property Tax</b>	10	Current Collections of Unit-Wide Levy
	11	Current Collections of Special Tax District		11	Current Collections of Special Tax Districts
	12	Prior Years' Levy Collections		12	Prior Years' Levy Collections
	13	Penalties and Interest		13	Penalties and Interest
	14	Collections of Taxes Previously Written Off		14	Collections of Taxes Previously Written Off
<b>Sales Tax</b>	19	1% Local Government Option Sales		102	Supplemental Schools Taxes Current Levy Collections
	20	1/2% Local Government Option Sales Tax (Article 40)		103	Prior Years' Levy Collections
	21	1/2% Local Government Option Sales Tax (Article 42)		<b>Sales Tax</b>	16
	21.1	1/2% Local Government Option Sales Tax (Article 44)	17		1/2% Local Government Option Sales Tax (Article 40)
	21.2	1/4% Local Government Option Sales Tax (Article 46)	18		1/2% Local Government Option Sales Tax (Article 42)
<b>Total Revenues</b>	<i>The above plus:</i>		<b>Total Revenues</b>	<i>The above plus:</i>	
	15	Animal Tax		15	Animal Tax
	16	Deed Stamp Excise Tax		19	Privilege Licenses
	17	Real Property Transfer Tax		19.2	All Other Privileges and Permits
	18	Scrap Tire Disposal Tax		20	Auto Licenses
	22	Local Occupancy Tax		21	Vehicle Tax for Public Transportation
	23	Prepared Food Tax		22	Other Licenses (Including CATV)
	24	911 Charges		23	Local Occupancy Tax
	25	Gross Receipts Tax on Short Term Leased Vehicles		24	Prepared Food Tax
	26	White Goods Disposal Tax		25	911 Charges
	27	Privilege Licenses		26	Gross Short Term Lease and Rental Tax
28	Other Licenses (Including CATV)	71	Building Permits		
81	Building Permits	72	Inspection Fees		
82	Register of Deeds	72.1	Amusements Licensing and Permit Taxes		
83	Inspection Fees	73	Other Permits		
84	Concealed Handgun Permits	74	Parking Revenues		
85	Other Permits	75	Rents and Royalties		
86	Parking Revenues	77	Fire Protection Charges		
87	Rents and Royalties	78	Solid Waste		
89	Fire Protection Charges	79	Ambulance and Rescue Squad Charges		
90	Solid Waste	80	Cemeteries		
91	Ambulance and Rescue Squad Charges	81	Recreation Service Revenues		
92	Cemeteries	82	Library Service Revenues		
93	Recreation Service Revenues	83	Other Cultural and Rec. Service Revenues		
94	Library Service Revenues	84	Mass Transit—City Operated		
95	Other Cultural and Rec. Service Rev.	85	Other Sales and Services		
96	Client and Third Party Payments—Health	86	Water and Sewer Charges*		
97	Mental Health	88.1	Storm water fees		
98	Social Services	91	Special Assessments		
99	County Home	92	Private Contributions and Donations		
100	Mass Transit—County Operated	96	ABC Mixed Drink Surcharge		
101	Other Sales and Services	97	ABC Profit Distribution		
102	Water and Sewer Charges*	98	Other Miscellaneous Revenues		
105	Special Assessments				
106	Private Contrib. and Other Donations				
109	1 Cent and 5 Cent Bottle Tax				
110	Mixed Drink Surcharge				
111	ABC Profit Distribution				
112	Other Miscellaneous Revenues				

\* Excluded from municipality- and county-only analyses.

## **About the Author**

---

Michael Lowrey is an economist and a former instructor at the University of North Carolina at Charlotte and Wingate University. A policy analyst in the fields of economics and regulatory policy for the John Locke Foundation as well as associate editor of *Carolina Journal*, Lowrey has written numerous articles over the years on such topics as economic policy, education, welfare, and transportation, and has appeared in over 100 newspapers such as *The Christian Science Monitor*, *The Charlotte Observer*, *The News & Observer* of Raleigh, and *The News & Record* of Greensboro. He received his undergraduate degree from the University of North Carolina at Chapel Hill and his masters in economics from North Carolina State University.

## **About the John Locke Foundation**

---

The John Locke Foundation is a nonprofit, nonpartisan policy institute based in Raleigh. It seeks to transform state and local government through the principles of competition, innovation, personal freedom, and personal responsibility in order to strike a better balance between the public sector and private institutions of family, faith, community, and enterprise.

To pursue these goals, JLF operates a number of programs and services to provide information and analysis to policymakers, civic and community leaders, activists, and the news media. These services and programs include research reports on policy issues such as taxes, education, health care, regulation, and economic development; a media outlet, *Carolina Journal*, with an audience of 200,000 North Carolinians receiving print, radio, video, or online editions at *CarolinaJournal.com*; a quarterly member newsletter, *The Locke Letter*, and a variety of blogs, web sites, and media outreach efforts; and regular luncheons, policy briefings, panel discussions, and other events held throughout the year in Raleigh, Charlotte, the Triad, Asheville, Wilmington, and other North Carolina communities.

The John Locke Foundation is a 501(c)(3) tax-exempt public charity and is funded solely from voluntary contributions from individuals, corporations, and charitable foundations. It was founded in 1990. For more information, visit [www.JohnLocke.org](http://www.JohnLocke.org).

---

*“To prejudge other men’s notions  
before we have looked into them  
is not to show their darkness  
but to put out our own eyes.”*

JOHN LOCKE (1632–1704)

Author, *Two Treatises of Government* and  
*Fundamental Constitutions of Carolina*



200 West Morgan St., #200  
Raleigh, NC 27601  
V: 919-828-3876  
F: 919-821-5117  
[www.JohnLocke.org](http://www.JohnLocke.org)  
[info@johnlocke.org](mailto:info@johnlocke.org)