

INNOVATION GUIDE

By The Numbers:

*What Government Costs in
North Carolina Cities and Counties*

MICHAEL LOWREY

JANUARY 2006



THE CENTER FOR LOCAL INNOVATION

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Forward

By the Numbers is probably the most important and widely read (it is certainly the most requested) document produced by the Center for Local Innovation. Adjunct policy analyst Michael Lowrey has produced this document every year since 1999. Each year, the Center works to improve the document and make the data more relevant for those who use it. As such, changes in design and methodology take place to make this document more usable by readers regardless of their knowledge of local government. We think that this guide gives a quick overview of city and county finance in North Carolina.

Lowrey does a phenomenal job each year of assembling an astounding amount of data from the State Treasurer's office and reduces the cumbersome, often mundane, information into a succinct and interesting guide. Local elected leaders, business executives, educators and the general citizenry should be able to glean a great deal of information about their respective communities and understand a bit more about how their communities "stack up" against others across the state.

As always, this document is NOT a judgment as to the success or failure of a given community. *By The Numbers* is a tool that reflects expenditures, taxes collected and demographics. It represents factual data only, without editorial comment or bias. Over the years I have found that many communities become thrilled if they rank low on taxation or are enraged when a certain community appears to have a poor rank. When looking for comparisons, interested parties should find municipalities or counties of similar size and demographics. They should also take into account what services might be a part of their tax picture and what may be privately funded (like trash collection). It is important also to note that some cities or counties have Parks and Recreation or Senior Service departments, while others do not. The trade-off is higher cost for supposed quality of life. Similarly, resort or coastal areas may have many secondary homes without residents and thus the tax burden will seem higher. Context is always important to gain further understanding.

Cities and counties continue to struggle with the oppressive mandates from both state and local governments. This is not to say that some communities also create some of their own fiscal problems as well. What we do know is that the cost of local government is rising and seems to be doing so at a rate faster than either population or inflation. The ultimate reality is that North Carolinians are having to fund this growth from their personal incomes. Having said that, a document such as *By The Numbers* has ever more relevancy because it helps taxpayers evaluate whether or not the services they receive from local government merit what they are paying for them. We hope that taxpayers will continue to ask about the proper role of local government and its relationship to the state. We should be asking about serious questions about Medicaid, transportation, mental health and other issues. We should also have serious discussions about local and state incentives as they continue to become more prevalent across the state. Debate is healthy for a community and is more important now than ever. Vigilance is necessary to keep these discussions alive and help to ensure that our local leaders remain accountable to the taxpayers.

Chad Adams, *Director*
Center for Local Innovation

Executive Summary

Counties and towns are a critical level of government in North Carolina, providing or administering many critical 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 2006* provides information of 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, we 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 over \$16.2 billion in state tax and fee revenues for Fiscal Year 2004 (from July 1, 2003 to June 30, 2004), the latest year for which complete data is available. This represented 6.8 percent of the personal income of the state's citizens. In addition, local governments collected an additional \$11.8 billion in property, sales, and other taxes and fees, representing another 4.9 percent of personal income. Combined, they represent a state and local tax and fee burden of 11.7 percent. Federal collections raise the total tax

burden on North Carolinians to approximately 29.0 percent of personal income, on average.

FY 2004, like the year before it, saw a substantial increase in the local tax burden in North Carolina. Local tax and fee collections per capita stood at \$1,087.63 (4.64 percent of per-capita personal income) in the median county, compared to an inflation-adjusted \$1,071.07 (4.35 percent of per-capita personal income) the year previous. A somewhat stronger economy combined with a higher sales-tax income produced the greatest increase in local revenues though property tax revenues, also grew at a faster rate than inflation and population growth. Collections of other taxes as well as other non-utility fees were actually down by over \$100 million in FY 2004 compared to the year previous.

In FY 2004 the median total property tax burden by county in North Carolina was 2.22 percent of income, or \$537 per person. The range was from \$1,386 per person in Dare County to \$262 per person in Swain County. County rates ranged from 4.70 percent of income in Dare County to 1.24 percent in Alexander County.

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 municipalities filing their required 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 a Statewide Issue*

The finances of North Carolina's counties and municipalities remain a critical public-policy issue. The state's continuing budgetary difficulties seem to keep the governor and General Assembly perpetually trying to close a state budget gap. This, of course, also has effects on local governments. When combined with a slow economy, local governments collected an increasing amount from their citizens in FY 2003.

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.

BTN examines property taxes, sales taxes, and total local government collections of all taxes and fees for counties and municipalities for FY 2004, the latest year for which data is 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 C.

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 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 and a list of municipalities in each county can also be found in Appendix A.

Appendix B presents combined town 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.

Readers will immediately notice the relatively

high per-capita property taxes in many resort communities in North Carolina. Given the nature of the data, this is not surprising. Second homes and resorts certainly do appear on local tax registers. However, because owners or renters only rarely live in these dwellings year-round, 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.

While *By The Numbers* 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 residential and business taxpayers 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 2003. To make fair comparisons, figures for earlier fiscal years have been adjusted for inflation. Readers may obtain actual collections in FY 2003 by multiplying the listing by .9771. For FY 2002 partial data, the multiplier is .9536.

Local tax burden up again

In FY 2004, the typical resident of the median county in North Carolina paid \$1,088 in taxes and

fees to county and municipal governments. This accounted for 4.64 percent of personal income and a 5.1 percent increase over FY 2003, when collections were an inflation-adjusted \$1,071. Collections in FY 2002 were \$1,016 per capita. The total cost of local government as a percentage of income shows a similar increase.

FY 2004 saw a change in the composition of local government revenues. While property tax revenues were up by \$340 million – and grew at a significantly faster rate than inflation and population – they were not the largest source of additional revenue for localities. Sales-tax revenues were up by even more, \$448 million, owing to a somewhat stronger economy and also the higher local sales-tax rates authorized by the General Assembly. These gains were offset by a \$124 million reduction in other non-utility taxes and fees revenues; collections from these sources had expanded rapidly in FY 2003 as localities struggled to balance their budgets.

Combined city/county taxes

Dare County residents paid the highest amount in taxes and fees to local government (\$3,573 per capita). The counties of Currituck (\$2,281), Mecklenburg (\$2,263), Brunswick (\$1,949), and New Hanover (\$1,932) also rank in the top five in revenue collected per capita by county and municipal governments. The results for Dare and Currituck reflect in part their popularity as vacation destinations, with relatively small permanent populations for the property tax base which exists there.

Residents in the counties of Alexander (\$657), Madison (\$665), Gates (\$683), Caswell (\$706), and Hoke (\$710) 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 leads the way with county and municipal revenue accounting for 12.13 percent of per-capita personal income. Second through fifth were the counties of Hyde (9.07 percent of per-capita personal income), Currituck (8.58 per-

cent), Brunswick (8.09 percent), and Bladen (7.75 percent).

By comparison, taxes and fees collected by local governments accounted for 2.68 percent of per-capita personal income in Alexander County. Second lowest was Madison County at 3.08 percent of per-

FISCAL YEAR	MEDIAN COUNTY	AVERAGE COUNTY	STATEWIDE AVERAGE
2002	4.14 %	4.27 %	4.41 %
2003	4.35 %	4.64 %	4.68 %
2004	4.64 %	4.74 %	4.84 %

capita personal income. In nine other counties, total collections were at 3.5 percent of per-capita personal income or less.

Among the 26 cities with populations over 25,000, Charlotte had the highest combined city-county tax and fee collections per capita. Wilmington, Asheville, Durham, and Chapel Hill were also in the top five. The lowest per-capita collections were in Jacksonville, followed by Thomasville, Goldsboro, Kannapolis, and Rocky Mount.

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

COUNTY	2004 COMBINED LOCAL BURDEN	2004 RANK	2003 COMBINED LOCAL BURDEN	2003 RANK	% CHANGE 2003-2004	2002 COMBINED LOCAL BURDEN	2002 RANK
N.C. Median	\$1,087.63	—	\$1,071.07	—	1.55%	\$1,016.35	—
HIGH BURDEN — UPPER QUARTILE							
Dare	\$3,572.81	1	\$3,624.26	1	-1.42%	\$3,192.32	1
Currituck	\$2,280.73	2	\$2,118.39	3	7.66%	\$1,881.67	4
Mecklenburg	\$2,262.54	3	\$2,247.01	2	0.69%	\$2,193.31	2
Brunswick	\$1,948.89	4	\$1,972.43	4	-1.19%	\$1,724.21	6
New Hanover	\$1,931.90	5	\$1,945.99	5	-0.72%	\$1,882.30	3
Durham	\$1,881.07	6	\$1,882.67	6	-0.09%	\$1,866.39	5
Hyde	\$1,865.39	7	\$1,813.44	7	2.86%	\$1,530.63	11
Wake	\$1,705.32	8	\$1,582.02	10	7.79%	\$1,577.20	8
Orange	\$1,661.07	9	\$1,567.26	11	5.99%	\$1,573.28	9
Guilford	\$1,658.56	10	\$1,621.54	9	2.28%	\$1,596.13	7
Bladen	\$1,646.53	11	\$1,653.52	8	-0.42%	\$1,572.67	10
Forsyth	\$1,580.71	12	\$1,505.21	12	5.02%	\$1,454.96	12
Carteret	\$1,525.35	13	\$1,463.98	13	4.19%	\$1,389.66	13
Wilson	\$1,424.40	14	\$1,401.62	15	1.63%	\$1,259.94	19
Lee	\$1,409.11	15	\$1,307.34	19	7.78%	\$1,265.79	17
Catawba	\$1,405.18	16	\$1,336.92	16	5.11%	\$1,321.33	15
Buncombe	\$1,404.71	17	\$1,423.70	14	-1.33%	\$1,262.31	18
Macon	\$1,403.50	18	\$1,244.53	25	12.77%	\$1,243.35	20
Cabarrus	\$1,394.29	19	\$1,315.56	18	5.98%	\$1,342.33	14
Gaston	\$1,378.85	20	\$1,273.62	23	8.26%	\$1,230.21	21
Watauga	\$1,361.31	21	\$1,323.77	17	2.84%	\$1,154.39	26
Transylvania	\$1,319.70	22	\$1,223.01	27	7.91%	\$1,226.56	22
Moore	\$1,292.89	23	\$1,252.61	24	3.22%	\$1,154.24	27
Pitt	\$1,268.66	24	\$1,199.15	29	5.80%	\$1,165.82	25
Johnston	\$1,268.32	25	\$1,237.04	26	2.53%	\$1,203.23	23
AVERAGE BURDEN — SECOND AND THIRD QUARTILES							
Edgecombe	\$1,266.67	26	\$1,274.50	22	-0.61%	\$1,145.48	28
Avery	\$1,256.92	27	\$1,169.83	34	7.44%	\$1,015.12	52
Pasquotank	\$1,254.06	28	\$1,289.78	21	-2.77%	\$1,200.24	24
Craven	\$1,235.65	29	\$1,163.60	36	6.19%	\$1,074.05	38
Haywood	\$1,213.60	30	\$1,171.09	33	3.63%	\$1,023.75	47
Beaufort	\$1,212.54	31	\$1,292.43	20	-6.18%	\$1,125.13	31
Alamance	\$1,182.50	32	\$1,109.97	46	6.53%	\$1,007.98	53
Tyrrell	\$1,175.56	33	\$1,171.78	32	0.32%	\$1,075.23	37
Chatham	\$1,172.77	34	\$1,175.47	31	-0.23%	\$1,131.01	30
Iredell	\$1,172.16	35	\$1,045.53	55	12.11%	\$1,036.45	45
Vance	\$1,172.01	36	\$1,111.51	45	5.44%	\$1,052.19	41
Rockingham	\$1,171.60	37	\$1,152.41	38	1.67%	\$1,115.31	34
Cumberland	\$1,169.33	38	\$1,125.13	42	3.93%	\$1,123.24	32
Person	\$1,157.77	39	\$1,126.26	41	2.80%	\$1,117.68	33
Martin	\$1,154.60	40	\$1,140.90	39	1.20%	\$1,093.66	35
Chowan	\$1,139.71	41	\$1,067.50	52	6.76%	\$970.74	59
Nash	\$1,136.40	42	\$1,104.57	47	2.88%	\$1,139.46	29
Rowan	\$1,132.91	43	\$1,071.45	50	5.74%	\$1,019.56	49
Scotland	\$1,132.39	44	\$1,190.33	30	-4.87%	\$1,076.50	36
Union	\$1,127.55	45	\$1,163.38	37	-3.08%	\$1,023.19	48
Polk	\$1,113.08	46	\$1,023.09	61	8.80%	\$1,015.14	51

COUNTY	2004 COMBINED LOCAL BURDEN	2004 RANK	2003 COMBINED LOCAL BURDEN	2003 RANK	% CHANGE 2003-2004	2002 COMBINED LOCAL BURDEN	2002 RANK
Stanly	\$1,107.09	47	\$1,112.64	44	-0.50%	\$1,066.97	39
Lincoln	\$1,102.58	48	\$1,134.17	40	-2.79%	\$1,056.13	40
Pender	\$1,093.07	49	\$984.49	66	11.03%	\$926.71	67
Henderson	\$1,089.35	50	\$1,023.43	60	6.44%	\$1,004.96	54
Perquimans	\$1,085.91	51	\$1,031.27	57	5.30%	\$926.90	66
Lenoir	\$1,064.72	52	\$1,026.28	58	3.75%	\$1,050.81	42
Northampton	\$1,061.50	53	\$1,083.33	49	-2.02%	\$1,000.45	55
Davie	\$1,061.42	54	\$1,115.17	43	-4.82%	\$1,030.81	46
Warren	\$1,055.75	55	\$1,092.57	48	-3.37%	\$998.84	56
Hertford	\$1,049.02	56	\$1,007.08	64	4.16%	\$959.15	61
Franklin	\$1,039.48	57	\$1,070.70	51	-2.92%	\$1,042.18	44
Richmond	\$1,032.95	58	\$1,042.07	56	-0.88%	\$1,310.96	16
Halifax	\$1,032.03	59	\$1,048.55	54	-1.58%	\$984.80	58
Surry	\$1,030.07	60	\$1,016.74	62	1.31%	\$961.25	60
Washington	\$1,023.51	61	\$1,063.99	53	-3.80%	\$952.89	62
Anson	\$1,012.59	62	\$1,200.90	28	-15.68%	\$985.54	57
Graham	\$1,008.81	63	\$926.84	70	8.84%	\$1,017.57	50
Duplin	\$1,000.88	64	\$1,026.02	59	-2.45%	\$930.46	64
Jackson	\$995.68	65	\$865.67	78	15.02%	\$861.16	77
Alleghany	\$990.47	66	\$939.43	69	5.43%	\$931.42	63
Rutherford	\$984.02	67	\$939.75	68	4.71%	\$881.21	71
Harnett	\$983.67	68	\$994.86	65	-1.12%	\$874.53	72
Montgomery	\$982.76	69	\$1,169.26	35	-15.95%	\$911.19	68
Pamlico	\$961.76	70	\$1,012.08	63	-4.97%	\$928.01	65
Mitchell	\$936.61	71	\$884.59	75	5.88%	\$868.25	73
Caldwell	\$936.10	72	\$973.39	67	-3.83%	\$882.14	70
Burke	\$932.96	73	\$898.11	74	3.88%	\$864.07	75
Wayne	\$925.29	74	\$915.63	72	1.06%	\$885.14	69
Onslow	\$916.33	75	\$835.61	85	9.66%	\$806.93	84

LOW BURDEN — LOWER QUARTILE

Wilkes	\$915.61	76	\$864.34	79	5.93%	\$863.61	76
Bertie	\$906.05	77	\$870.88	76	4.04%	\$785.36	87
Cherokee	\$905.31	78	\$817.04	87	10.80%	\$841.22	82
Cleveland	\$904.86	79	\$867.69	77	4.28%	\$865.78	74
Robeson	\$894.21	80	\$917.57	71	-2.55%	\$847.31	81
Columbus	\$893.16	81	\$862.02	81	3.61%	\$804.04	85
Davidson	\$886.07	82	\$854.09	82	3.74%	\$850.20	78
Clay	\$879.29	83	\$852.50	83	3.14%	\$681.60	95
Randolph	\$862.16	84	\$862.87	80	-0.08%	\$849.86	79
Ashe	\$860.59	85	\$807.93	88	6.52%	\$798.57	86
Granville	\$854.77	86	\$839.37	84	1.83%	\$763.03	90
Camden	\$843.02	87	\$903.52	73	-6.70%	\$847.38	80
Sampson	\$824.44	88	\$775.22	90	6.35%	\$729.51	92
McDowell	\$806.24	89	\$683.25	98	18.00%	\$700.92	93
Yadkin	\$800.48	90	\$798.59	89	0.24%	\$826.59	83
Yancey	\$774.99	91	\$770.95	91	0.52%	\$741.85	91
Swain	\$770.00	92	\$750.32	93	2.62%	\$772.04	88
Stokes	\$769.81	93	\$744.84	94	3.35%	\$763.69	89
Jones	\$761.91	94	\$826.67	86	-7.83%	\$1,048.45	43
Greene	\$741.05	95	\$754.36	92	-1.76%	\$698.37	94
Hoke	\$709.89	96	\$728.44	95	-2.55%	\$594.30	100
Caswell	\$706.57	97	\$663.68	99	6.46%	\$600.66	99
Gates	\$683.37	98	\$711.33	96	-3.93%	\$644.65	98
Madison	\$665.38	99	\$651.60	100	2.11%	\$669.83	96
Alexander	\$657.08	100	\$692.24	97	-5.08%	\$657.88	97

Note: Data are according to fiscal years. FY 2003 and 2002 values have been adjusted for inflation.

Rankings of N.C. Counties By Combined Local Tax & Fee Burden

COUNTY	2004 COMBINED LOCAL BURDEN AS % OF INCOME	2004 RANK	2003 COMBINED LOCAL BURDEN AS % OF INCOME	2003 RANK	% CHANGE 2003-2004	2002 COMBINED LOCAL BURDEN AS % OF INCOME	2002 RANK
N.C. Median	4.64%	—	4.35%	—	6.78%	4.14%	—
HIGH BURDEN — UPPER QUARTILE							
Dare	12.13%	1	12.44%	1	-2.51%	10.94%	1
Hyde	9.07%	2	9.52%	2	-4.69%	7.54%	2
Currituck	8.58%	3	7.85%	4	9.38%	6.90%	5
Brunswick	8.09%	4	8.16%	3	-0.84%	6.90%	4
Bladen	7.75%	5	7.77%	5	-0.22%	6.96%	3
New Hanover	6.53%	6	6.53%	6	-0.05%	6.19%	6
Tyrrell	6.16%	7	6.40%	7	-3.73%	5.41%	11
Durham	6.04%	8	5.98%	9	1.08%	5.80%	8
Macon	5.91%	9	5.19%	20	13.83%	5.16%	13
Mecklenburg	5.90%	10	5.75%	11	2.53%	5.58%	9
Warren	5.87%	11	6.18%	8	-4.93%	5.31%	12
Edgecombe	5.67%	12	5.60%	13	1.28%	4.91%	18
Wilson	5.67%	13	5.58%	14	1.68%	4.99%	14
Pasquotank	5.63%	14	5.90%	10	-4.57%	5.41%	10
Watauga	5.56%	15	5.48%	17	1.55%	4.75%	21
Vance	5.43%	16	5.14%	22	5.65%	4.69%	26
Carteret	5.40%	17	5.20%	19	3.82%	4.92%	16
Avery	5.36%	18	5.02%	28	6.87%	4.22%	46
Catawba	5.31%	19	4.89%	33	8.45%	4.68%	27
Scotland	5.26%	20	5.51%	15	-4.62%	4.91%	17
Hertford	5.24%	21	5.07%	25	3.45%	4.66%	28
Transylvania	5.22%	22	4.64%	44	12.57%	4.53%	32
Guilford	5.22%	23	5.05%	26	3.39%	4.90%	19
Beaufort	5.20%	24	5.63%	12	-7.70%	4.83%	20
Martin	5.19%	25	5.09%	24	2.00%	4.94%	15
AVERAGE BURDEN — SECOND AND THIRD QUARTILES							
Lee	5.09%	26	4.78%	36	6.54%	4.71%	24
Pender	5.09%	27	4.55%	47	11.71%	4.06%	54
Halifax	5.08%	28	5.20%	18	-2.38%	4.70%	25
Buncombe	5.07%	29	5.10%	23	-0.58%	4.46%	35
Rockingham	5.03%	30	4.94%	30	1.75%	4.72%	23
Haywood	4.99%	31	4.77%	37	4.58%	4.12%	53
Gaston	4.99%	32	4.59%	45	8.60%	4.38%	37
Perquimans	4.94%	33	4.91%	31	0.61%	4.14%	52
Forsyth	4.93%	34	4.67%	42	5.51%	4.48%	33
Pitt	4.93%	35	4.70%	40	4.90%	4.56%	31
Richmond	4.92%	36	4.89%	34	0.69%	5.87%	7
Johnston	4.92%	37	4.75%	38	3.43%	4.39%	36
Person	4.86%	38	4.71%	39	3.24%	4.56%	30
Orange	4.86%	39	4.57%	46	6.42%	4.64%	29
Washington	4.82%	40	5.02%	27	-4.03%	4.38%	40
Duplin	4.81%	41	4.82%	35	-0.25%	4.03%	56
Robeson	4.79%	42	4.96%	29	-3.40%	4.47%	34
Anson	4.76%	43	5.50%	16	-13.46%	4.23%	45
Wake	4.75%	44	4.31%	52	10.23%	4.14%	51
Stanly	4.74%	45	4.69%	41	1.05%	4.38%	38
Mitchell	4.71%	46	4.42%	48	6.59%	4.15%	50

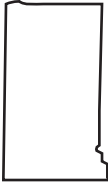





COUNTY	2004 COMBINED LOCAL BURDEN AS % OF INCOME	2004 RANK	2003 COMBINED LOCAL BURDEN AS % OF INCOME	2003 RANK	% CHANGE 2003-2004	2002 COMBINED LOCAL BURDEN AS % OF INCOME	2002 RANK
Northampton	4.70%	47	4.90%	32	-4.06%	4.32%	43
Cherokee	4.69%	48	4.16%	62	12.78%	4.15%	49
Graham	4.69%	49	4.36%	50	7.48%	4.73%	22
Cabarrus	4.67%	50	4.29%	54	8.86%	4.33%	42
Chowan	4.62%	51	4.39%	49	5.13%	3.77%	63
Lincoln	4.59%	52	4.67%	43	-1.56%	4.28%	44
Alamance	4.54%	53	4.19%	59	8.47%	3.71%	67
Rowan	4.47%	54	4.22%	58	5.99%	4.01%	57
Montgomery	4.43%	55	5.18%	21	-14.37%	3.88%	60
Jackson	4.42%	56	3.78%	78	16.97%	3.73%	66
Lenoir	4.41%	57	4.27%	55	3.14%	4.21%	47
Craven	4.40%	58	4.18%	61	5.20%	3.94%	59
Bertie	4.35%	59	4.11%	67	5.82%	3.47%	75
Rutherford	4.32%	60	4.12%	66	4.90%	3.84%	61
Iredell	4.32%	61	3.83%	76	12.90%	3.69%	68
Harnett	4.31%	62	4.34%	51	-0.66%	3.68%	69
Cumberland	4.29%	63	4.24%	56	1.27%	4.34%	41
Franklin	4.28%	64	4.31%	53	-0.66%	4.04%	55
Surry	4.28%	65	4.19%	60	2.29%	3.83%	62
Nash	4.27%	66	4.13%	63	3.36%	4.16%	48
Union	4.21%	67	4.23%	57	-0.47%	3.53%	74
Alleghany	4.12%	68	3.84%	74	7.51%	3.63%	70
Clay	4.07%	69	3.90%	68	4.51%	3.06%	95
Moore	4.04%	70	3.87%	71	4.40%	3.42%	80
Hoke	4.03%	71	4.13%	64	-2.38%	3.27%	86
Granville	3.99%	72	3.88%	69	2.79%	3.35%	82
Burke	3.99%	73	3.80%	77	5.01%	3.56%	73
Yancey	3.93%	74	3.85%	73	2.11%	3.60%	71
Columbus	3.93%	75	3.83%	75	2.42%	3.42%	79

LOW BURDEN — LOWER QUARTILE



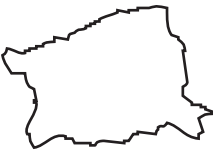
Wayne	3.92%	76	3.87%	70	1.47%	3.74%	65
Swain	3.89%	77	3.86%	72	0.76%	3.98%	58
Pamlico	3.89%	78	4.12%	65	-5.79%	3.77%	64
Henderson	3.85%	79	3.59%	85	7.36%	3.43%	77
Cleveland	3.85%	80	3.69%	82	4.33%	3.60%	72
Sampson	3.84%	81	3.63%	83	5.77%	3.30%	84
McDowell	3.84%	82	3.21%	94	19.33%	3.22%	88
Wilkes	3.72%	83	3.51%	87	5.78%	3.27%	85
Caldwell	3.71%	84	3.78%	79	-1.95%	3.35%	83
Randolph	3.65%	85	3.62%	84	0.80%	3.45%	76
Davie	3.64%	86	3.77%	81	-3.48%	3.42%	78
Chatham	3.64%	87	3.48%	89	4.46%	3.04%	96
Ashe	3.63%	88	3.39%	91	7.04%	3.24%	87
Greene	3.52%	89	3.56%	86	-0.92%	3.08%	94
Onslow	3.46%	90	3.19%	95	8.29%	3.16%	91
Polk	3.45%	91	3.17%	96	8.74%	3.10%	93
Jones	3.41%	92	3.77%	80	-9.55%	4.38%	39
Davidson	3.40%	93	3.25%	93	4.73%	3.15%	92
Gates	3.36%	94	3.49%	88	-3.84%	2.99%	98
Yadkin	3.35%	95	3.34%	92	0.49%	3.38%	81
Caswell	3.33%	96	3.11%	98	7.29%	2.69%	99
Stokes	3.26%	97	3.16%	97	3.37%	3.20%	89
Camden	3.26%	98	3.48%	90	-6.33%	3.16%	90
Madison	3.08%	99	3.05%	99	1.02%	3.03%	97
Alexander	2.68%	100	2.79%	100	-3.72%	2.54%	100




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

COUNTY	COMBINED PROPERTY TAX BURDEN AS % RANK	COMBINED PROPERTY TAX RANK PER CAPITA RANK	COUNTY	COMBINED PROPERTY TAX BURDEN AS % RANK	COMBINED PROPERTY TAX RANK PER CAPITA RANK
N.C. Median	2.22%	—			\$536.56
Dare	4.70%	1	Iredell	2.22%	50
Brunswick	4.19%	2	Franklin	2.22%	51
Hyde	4.10%	3	Duplin	2.21%	52
Avery	3.35%	4	Pamlico	2.18%	53
Currituck	3.27%	5	Moore	2.16%	54
Macon	3.26%	6	Alleghany	2.16%	55
New Hanover	3.26%	7	Richmond	2.16%	56
Durham	3.25%	8	Anson	2.13%	57
Warren	3.19%	9	Cumberland	2.10%	58
Tyrrell	3.17%	10	Perquimans	2.10%	59
Mecklenburg	3.09%	11	Montgomery	2.08%	60
Carteret	3.08%	12	Rutherford	2.08%	61
Pender	2.93%	13	Nash	2.05%	62
Transylvania	2.92%	14	Pasquotank	2.05%	63
Orange	2.87%	15	Chatham	2.04%	64
Person	2.84%	16	Surry	2.04%	65
Haywood	2.83%	17	Polk	2.04%	66
Watauga	2.80%	18	Ashe	2.04%	67
Martin	2.77%	19	Cherokee	2.04%	68
Hertford	2.74%	20	Pitt	2.02%	69
Guilford	2.73%	21	Henderson	1.99%	70
Gaston	2.69%	22	Wilkes	1.99%	71
Scotland	2.62%	23	Robeson	1.98%	72
Halifax	2.62%	24	Bertie	1.97%	73
Buncombe	2.60%	25	Sampson	1.96%	74
Edgecombe	2.60%	26	Columbus	1.96%	75
Bladen	2.58%	27	Chowan	1.94%	76
Lee	2.57%	28	Granville	1.93%	77
Forsyth	2.56%	29	Harnett	1.89%	78
Wilson	2.53%	30	Burke	1.88%	79
Wake	2.48%	31	Randolph	1.88%	80
Beaufort	2.47%	32	Wayne	1.86%	81
Catawba	2.47%	33	Cleveland	1.86%	82
Vance	2.46%	34	Yadkin	1.86%	83
Rockingham	2.45%	35	Union	1.85%	84
Jackson	2.43%	36	Gates	1.85%	85
Clay	2.38%	37	McDowell	1.83%	86
Cabarrus	2.38%	38	Jones	1.83%	87
Northampton	2.37%	39	Stokes	1.79%	88
Rowan	2.37%	40	Davie	1.78%	89
Stanly	2.35%	41	Hoke	1.76%	90
Yancey	2.32%	42	Craven	1.76%	91
Mitchell	2.32%	43	Davidson	1.75%	92
Graham	2.31%	44	Caldwell	1.74%	93
Johnston	2.30%	45	Madison	1.73%	94
Lenoir	2.30%	46	Camden	1.69%	95
Washington	2.25%	47	Greene	1.67%	96
Lincoln	2.25%	48	Caswell	1.51%	97
Alamance	2.24%	49	Swain	1.32%	98
			Onslow	1.26%	99
			Alexander	1.24%	100




COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2004 DATA COUNTY ONLY (RANK)	2003 DATA COUNTY ONLY (RANK)	2004 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Alamance 	2004 Burden: 4.54% 2003 Burden: 4.19% 2002 Burden: 3.71%	County Rev./Income 2.36% (97)	County Rev./Income 2.23% (99)	Alamance 350 (110)
	Change FY03-04: 8.47% Rank: 53 (2004), 59 (2003)	County Rev. Per Cap. \$614.65 (86)	County Rev. Per Cap. \$576.31 (96)	Burlington 47,004 (21)
	Population: 137,126 Per Capita Income: \$26,030 Rank: 17 (Pop.), 28 (PCI)	Property Tax/Income 1.46% (90)	Property Tax/Income 1.42% (90)	Elon College 7,176 (76)
		Property Tax Per Cap. \$379.29 (75)	Property Tax Per Cap. \$368.11 (76)	Graham 13,761 (70)
		Sales Tax/Income 0.58% (83)	Sales Tax/Income 0.47% (83)	Greenlevel 2,331 (187)
		Sales Tax Per Capita \$151.60 (77)	Sales Tax Per Capita \$122.54 (72)	Haw River 1,944 (100)
				Mebane 7,930 (37)
				Ossipee 431 (205)
				Sweptonville 972 (193)
Alexander 	2004 Burden: 2.68% 2003 Burden: 2.79% 2002 Burden: 2.54%	County Rev./Income 2.32% (98)	County Rev./Income 2.47% (90)	Taylorsville 1,808 (124)
	Change FY03-04: -3.72% Rank: 100 (2004), 100 (2003)	County Rev. Per Cap. \$567.83 (97)	County Rev. Per Cap. \$598.61 (84)	
	Population: 35,140 Per Capita Income: \$24,486 Rank: 66 (Pop.), 39 (PCI)	Property Tax/Income 1.17% (99)	Property Tax/Income 1.23% (97)	
		Property Tax Per Cap. \$287.53 (97)	Property Tax Per Cap. \$298.38 (94)	
		Sales Tax/Income 0.67% (59)	Sales Tax/Income 0.58% (44)	
		Sales Tax Per Capita \$162.96 (55)	Sales Tax Per Capita \$140.96 (40)	
Alleghany 	2004 Burden: 4.12% 2003 Burden: 3.84% 2002 Burden: 3.63%	County Rev./Income 3.65% (24)	County Rev./Income 3.44% (34)	Sparta 1,814 (98)
	Change FY03-04: 7.51% Rank: 68 (2004), 74 (2003)	County Rev. Per Cap. \$877.53 (21)	County Rev. Per Cap. \$823.19 (31)	
	Population: 10,847 Per Capita Income: \$24,023 Rank: 94 (Pop.), 46 (PCI)	Property Tax/Income 2.09% (27)	Property Tax/Income 2.17% (24)	
		Property Tax Per Cap. \$501.83 (31)	Property Tax Per Cap. \$518.93 (22)	
		Sales Tax/Income 0.76% (43)	Sales Tax/Income 0.57% (50)	
		Sales Tax Per Capita \$181.41 (35)	Sales Tax Per Capita \$135.78 (46)	
Anson 	2004 Burden: 4.76% 2003 Burden: 5.50% 2002 Burden: 4.23%	County Rev./Income 2.84% (72)	County Rev./Income 3.75% (18)	Ansonville 629 (189)
	Change FY03-04: -13.46% Rank: 43 (2004), 16 (2003)	County Rev. Per Cap. \$604.73 (91)	County Rev. Per Cap. \$800.44 (36)	Lilesville 452 (99)
	Population: 25,726 Per Capita Income: \$21,274 Rank: 72 (Pop.), 80 (PCI)	Property Tax/Income 1.81% (50)	Property Tax/Income 1.95% (38)	McFarlan 87 (200)
		Property Tax Per Cap. \$385.60 (71)	Property Tax Per Cap. \$417.02 (56)	Morven 573 (—)
		Sales Tax/Income 0.58% (82)	Sales Tax/Income 0.53% (65)	Peachland 585 (199)
		Sales Tax Per Capita \$124.34 (98)	Sales Tax Per Capita \$112.67 (90)	Polkton 2,582 (195)
				Wadesboro 5,672 (77)
Ashe 	2004 Burden: 3.63% 2003 Burden: 3.39% 2002 Burden: 3.24%	County Rev./Income 3.10% (50)	County Rev./Income 2.96% (60)	Jefferson 1,433 (79)
	Change FY03-04: 7.04% Rank: 88 (2004), 91 (2003)	County Rev. Per Cap. \$735.12 (59)	County Rev. Per Cap. \$689.94 (65)	Lansing 150 (104)
	Population: 25,104 Per Capita Income: \$23,702 Rank: 74 (Pop.), 51 (PCI)	Property Tax/Income 1.84% (45)	Property Tax/Income 1.85% (48)	West Jefferson 1,096 (40)
		Property Tax Per Cap. \$436.93 (49)	Property Tax Per Cap. \$429.73 (47)	
		Sales Tax/Income 0.79% (31)	Sales Tax/Income 0.67% (27)	
		Sales Tax Per Capita \$187.29 (27)	Sales Tax Per Capita \$155.09 (22)	
Avery 	2004 Burden: 5.36% 2003 Burden: 5.02% 2002 Burden: 4.22%	County Rev./Income 4.38% (9)	County Rev./Income 4.19% (9)	Banner Elk 1,035 (23)
	Change FY03-04: 6.87% Rank: 18 (2004), 28 (2003)	County Rev. Per Cap. \$1,026.54 (10)	County Rev. Per Cap. \$953.32 (11)	Crossnore 301 (43)
	Population: 18,000 Per Capita Income: \$23,431 Rank: 86 (Pop.), 56 (PCI)	Property Tax/Income 2.98% (7)	Property Tax/Income 2.97% (6)	Elk Park 458 (36)
		Property Tax Per Cap. \$698.70 (8)	Property Tax Per Cap. \$676.24 (8)	Grandfather Village 78 (52)
		Sales Tax/Income 0.97% (7)	Sales Tax/Income 0.80% (9)	Newland 707 (23)
		Sales Tax Per Capita \$226.39 (10)	Sales Tax Per Capita \$183.08 (9)	Sugar Mountain 238 (6)






* Rank within relevant population range.

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2004 DATA COUNTY ONLY (RANK)	2003 DATA COUNTY ONLY (RANK)	2004 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
	2004 Burden: 5.20% 2003 Burden: 5.63% 2002 Burden: 4.83% Change FY03-04: -7.70% Rank: 24 (2004), 12 (2003) Population: 45,860 Per Capita Income: \$23,324 Rank: 54 (Pop.), 59 (PCI)	County Rev./Income 3.25% (41) County Rev. Per Cap. \$758.02 (48) Property Tax/Income 2.09% (25) Property Tax Per Cap. \$488.07 (35) Sales Tax/Income 0.76% (41) Sales Tax Per Capita \$177.31 (40)	County Rev./Income 3.70% (20) County Rev. Per Cap. \$829.60 (29) Property Tax/Income 2.26% (17) Property Tax Per Cap. \$505.82 (29) Sales Tax/Income 0.66% (29) Sales Tax Per Capita \$147.04 (32)	Aurora 575 (75) Bath 287 (66) Belhaven 1,933 (33) Chocowinity 720 (54) Pantego 171 (59) Washington 9,817 (19) Washington Park 439 (88)
	2004 Burden: 4.35% 2003 Burden: 4.11% 2002 Burden: 3.47% Change FY03-04: 5.82% Rank: 59 (2004), 67 (2003) Population: 19,717 Per Capita Income: \$20,845 Rank: 83 (Pop.), 87 (PCI)	County Rev./Income 3.50% (28) County Rev. Per Cap. \$729.39 (61) Property Tax/Income 1.84% (46) Property Tax Per Cap. \$383.66 (74) Sales Tax/Income 0.70% (51) Sales Tax Per Capita \$146.55 (85)	County Rev./Income 3.38% (37) County Rev. Per Cap. \$699.27 (62) Property Tax/Income 1.88% (43) Property Tax Per Cap. \$389.37 (70) Sales Tax/Income 0.51% (72) Sales Tax Per Capita \$105.50 (98)	Askewville 175 (163) Aulander 888 (67) Colerain 218 (85) Kelford 250 (168) Lewiston Woodville 592 (—) Powellsville 257 (154) Roxobel 265 (143) Windsor 2,285 (145)
	2004 Burden: 7.75% 2003 Burden: 7.77% 2002 Burden: 6.96% Change FY03-04: -0.22% Rank: 5 (2004), 5 (2003) Population: 32,996 Per Capita Income: \$21,244 Rank: 68 (Pop.), 81 (PCI)	County Rev./Income 6.43% (4) County Rev. Per Cap. \$1,366.17 (4) Property Tax/Income 2.19% (19) Property Tax Per Cap. \$466.02 (40) Sales Tax/Income 0.82% (24) Sales Tax Per Capita \$174.47 (45)	County Rev./Income 6.67% (4) County Rev. Per Cap. \$1,386.33 (4) Property Tax/Income 2.26% (18) Property Tax Per Cap. \$469.05 (36) Sales Tax/Income 0.63% (34) Sales Tax Per Capita \$130.57 (55)	Bladenboro 1,703 (24) Clarkton 789 (17) Dublin 253 (15) East Arcadia 535 (33) Elizabethtown 3,729 (20) Tar Heel 67 (22) White Lake 586 (13)
	2004 Burden: 8.09% 2003 Burden: 8.16% 2002 Burden: 6.90% Change FY03-04: -0.84% Rank: 4 (2004), 3 (2003) Population: 85,034 Per Capita Income: \$24,095 Rank: 31 (Pop.), 44 (PCI)	County Rev./Income 4.89% (5) County Rev. Per Cap. \$1,179.22 (6) Property Tax/Income 3.34% (3) Property Tax Per Cap. \$805.31 (4) Sales Tax/Income 0.81% (26) Sales Tax Per Capita \$195.64 (18)	County Rev./Income 5.39% (5) County Rev. Per Cap. \$1,272.58 (5) Property Tax/Income 3.32% (4) Property Tax Per Cap. \$785.06 (4) Sales Tax/Income 0.68% (25) Sales Tax Per Capita \$160.02 (18)	BRUNSWICK COUNTY Bald Head Island 217 (1) Belville 427 (20) Boiling Spr. Lakes 3,580 (41) Bolivia 154 (34) Calabash 1,346 (43) Carolina Shores 2,439 (52) Caswell Beach 443 (12) Holden Beach 861 (8) Leland 4,786 (50) Navassa 1,600 (49) Northwest 746 (31) Oak Island 7,369 (2) Ocean Isle Beach 462 (5) Sandy Creek 267 (29) Shallotte 1,704 (18) Southport 2,595 (17) St. James 1,833 (51) Sunset Beach 1,985 (11) Varnamtown 527 (35)
	2004 Burden: 5.07% 2003 Burden: 5.10% 2002 Burden: 4.46% Change FY03-04: -0.58% Rank: 29 (2004), 23 (2003) Population: 215,112 Per Capita Income: \$27,681 Rank: 7 (Pop.), 17 (PCI)	County Rev./Income 3.33% (38) County Rev. Per Cap. \$922.54 (17) Property Tax/Income 1.90% (42) Property Tax Per Cap. \$527.10 (24) Sales Tax/Income 0.77% (36) Sales Tax Per Capita \$213.54 (12)	County Rev./Income 3.20% (50) County Rev. Per Cap. \$872.40 (18) Property Tax/Income 1.93% (40) Property Tax Per Cap. \$525.92 (21) Sales Tax/Income 0.61% (38) Sales Tax Per Capita \$166.49 (12)	BUNCOMBE COUNTY Asheville 73,239 (3) Biltmore Forest 1,475 (14) Black Mountain 7,660 (26) Montreat 659 (16) Weaverville 2,482 (16) Woodfin 3,586 (110)
	2004 Burden: 3.99% 2003 Burden: 3.80% 2002 Burden: 3.56% Change FY03-04: 5.01% Rank: 73 (2004), 77 (2003) Population: 88,895 Per Capita Income: \$23,401 Rank: 30 (Pop.), 57 (PCI)	County Rev./Income 2.64% (82) County Rev. Per Cap. \$617.51 (83) Property Tax/Income 1.48% (88) Property Tax Per Cap. \$346.65 (88) Sales Tax/Income 0.36% (100) Sales Tax Per Capita \$85.11 (100)	County Rev./Income 2.53% (86) County Rev. Per Cap. \$584.85 (92) Property Tax/Income 1.52% (85) Property Tax Per Cap. \$351.12 (82) Sales Tax/Income 0.26% (100) Sales Tax Per Capita \$60.83 (100)	Connelly Springs 1,904 (189) Drexel 1,914 (165) Glen Alpine 1,120 (166) Hildebran 1,761 (173) Morganton 17,064 (57) Rhodhiss 897 (152) Rutherford Coll. 1,302 (180) Valdese 4,584 (109)



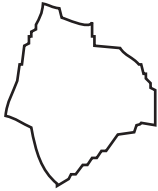

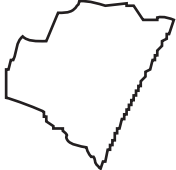

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2004 DATA COUNTY ONLY (RANK)	2003 DATA COUNTY ONLY (RANK)	2004 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
	2004 Burden: 4.67% 2003 Burden: 4.29% 2002 Burden: 4.33% Change FY03-04: 8.86% Rank: 50 (2004), 54 (2003) Population: 146,628 Per Capita Income: \$29,842 Rank: 14 (Pop.), 10 (PCI)	County Rev./Income 2.54% (89) County Rev. Per Cap. \$756.97 (49) Property Tax/Income 1.55% (83) Property Tax Per Cap. \$462.95 (41) Sales Tax/Income 0.54% (90) Sales Tax Per Capita \$162.26 (56)	County Rev./Income 2.40% (94) County Rev. Per Cap. \$718.87 (56) Property Tax/Income 1.56% (81) Property Tax Per Cap. \$466.63 (40) Sales Tax/Income 0.45% (89) Sales Tax Per Capita \$135.69 (47)	Concord 62,291 (16) Harrisburg 5,238 (78) Kannapolis 39,187 (23) Midland 2,713 (178) Mount Pleasant 1,386 (77)
	2004 Burden: 3.71% 2003 Burden: 3.78% 2002 Burden: 3.35% Change FY03-04: -1.95% Rank: 84 (2004), 79 (2003) Population: 78,548 Per Capita Income: \$25,247 Rank: 33 (Pop.), 34 (PCI)	County Rev./Income 2.39% (95) County Rev. Per Cap. \$603.78 (92) Property Tax/Income 1.34% (96) Property Tax Per Cap. \$339.35 (90) Sales Tax/Income 0.56% (88) Sales Tax Per Capita \$142.13 (92)	County Rev./Income 2.34% (96) County Rev. Per Cap. \$587.89 (91) Property Tax/Income 1.34% (94) Property Tax Per Cap. \$336.93 (88) Sales Tax/Income 0.45% (91) Sales Tax Per Capita \$111.96 (91)	Cahaj's Mountain 2,712 (191) Cedar Rock 315 (173) Gamewell 3,831 (194) Granite Falls 4,703 (141) Hudson 3,100 (154) Lenoir 18,479 (67) Sawmills 5,020 (86)
	2004 Burden: 3.26% 2003 Burden: 3.48% 2002 Burden: 3.16% Change FY03-04: -6.33% Rank: 98 (2004), 90 (2003) Population: 8,525 Per Capita Income: \$25,886 Rank: 97 (Pop.), 29 (PCI)	County Rev./Income 2.90% (63) County Rev. Per Cap. \$750.75 (53) Property Tax/Income 1.69% (64) Property Tax Per Cap. \$438.52 (48) Sales Tax/Income 0.68% (57) Sales Tax Per Capita \$175.73 (44)	County Rev./Income 3.27% (46) County Rev. Per Cap. \$831.59 (28) Property Tax/Income 1.85% (49) Property Tax Per Cap. \$468.63 (38) Sales Tax/Income 0.54% (60) Sales Tax Per Capita \$138.16 (44)	No incorporated municipalities.
	2004 Burden: 5.40% 2003 Burden: 5.20% 2002 Burden: 4.92% Change FY03-04: 3.82% Rank: 17 (2004), 19 (2003) Population: 61,870 Per Capita Income: \$28,239 Rank: 40 (Pop.), 15 (PCI)	County Rev./Income 3.32% (39) County Rev. Per Cap. \$938.13 (15) Property Tax/Income 2.16% (20) Property Tax Per Cap. \$608.68 (13) Sales Tax/Income 0.66% (60) Sales Tax Per Capita \$187.23 (29)	County Rev./Income 3.30% (42) County Rev. Per Cap. \$908.39 (15) Property Tax/Income 2.20% (22) Property Tax Per Cap. \$605.76 (12) Sales Tax/Income 0.60% (40) Sales Tax Per Capita \$165.75 (13)	Atlantic Beach 1,791 (10) Beaufort 3,888 (28) Bogue 629 (150) Cape Carteret 1,298 (53) Cedar Point 855 (80) Emerald Isle 3,720 (9) Indian Beach 92 (2) Morehead City 8,041 (7) Newport 3,608 (55) Peletier 521 (147) Pine Knoll Shores 1,574 (6)
	2004 Burden: 3.33% 2003 Burden: 3.11% 2002 Burden: 2.69% Change FY03-04: 7.29% Rank: 96 (2004), 98 (2003) Population: 23,670 Per Capita Income: \$21,200 Rank: 77 (Pop.), 83 (PCI)	County Rev./Income 3.03% (54) County Rev. Per Cap. \$642.09 (77) Property Tax/Income 1.47% (89) Property Tax Per Cap. \$311.91 (95) Sales Tax/Income 0.76% (42) Sales Tax Per Capita \$160.53 (65)	County Rev./Income 2.87% (65) County Rev. Per Cap. \$598.59 (85) Property Tax/Income 1.48% (87) Property Tax Per Cap. \$309.33 (93) Sales Tax/Income 0.53% (63) Sales Tax Per Capita \$111.27 (92)	Milton 123 (—) Yanceyville 2,174 (188)
	2004 Burden: 5.31% 2003 Burden: 4.89% 2002 Burden: 4.68% Change FY03-04: 8.45% Rank: 19 (2004), 33 (2003) Population: 147,789 Per Capita Income: \$26,483 Rank: 13 (Pop.), 26 (PCI)	County Rev./Income 3.17% (45) County Rev. Per Cap. \$840.37 (27) Property Tax/Income 1.61% (73) Property Tax Per Cap. \$427.04 (54) Sales Tax/Income 0.69% (53) Sales Tax Per Capita \$182.61 (33)	County Rev./Income 2.91% (64) County Rev. Per Cap. \$775.82 (41) Property Tax/Income 1.55% (83) Property Tax Per Cap. \$414.65 (57) Sales Tax/Income 0.56% (57) Sales Tax Per Capita \$149.13 (29)	Brookford 430 (41) Catawba 719 (26) Claremont 1,079 (13) Conover 7,510 (28) Hickory 38,973 (7) Long View 4,787 (86) Maiden 3,285 (36) Newton 12,986 (38)




* Rank within relevant population range.

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2004 DATA COUNTY ONLY (RANK)	2003 DATA COUNTY ONLY (RANK)	2004 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
	2004 Burden: 3.64% 2003 Burden: 3.48% 2002 Burden: 3.04% Change FY03-04: 4.46% Rank: 87 (2004), 89 (2003) Population: 55,000 Per Capita Income: \$32,236 Rank: 45 (Pop.), 5 (PCI)	County Rev./Income 2.86% (69) County Rev. Per Cap. \$923.15 (16) Property Tax/Income 1.91% (41) Property Tax Per Cap. \$617.08 (12) Sales Tax/Income 0.51% (96) Sales Tax Per Capita \$163.35 (54)	County Rev./Income 2.84% (68) County Rev. Per Cap. \$934.98 (13) Property Tax/Income 1.89% (42) Property Tax Per Cap. \$624.09 (10) Sales Tax/Income 0.40% (96) Sales Tax Per Capita \$131.32 (54)	Goldston 339 (77) Pittsboro 2,376 (27) Siler City 7,773 (46)
	2004 Burden: 4.69% 2003 Burden: 4.16% 2002 Burden: 4.15% Change FY03-04: 12.78% Rank: 48 (2004), 62 (2003) Population: 25,690 Per Capita Income: \$19,290 Rank: 73 (Pop.), 96 (PCI)	County Rev./Income 3.83% (17) County Rev. Per Cap. \$739.42 (58) Property Tax/Income 1.82% (48) Property Tax Per Cap. \$351.58 (84) Sales Tax/Income 1.14% (3) Sales Tax Per Capita \$220.04 (11)	County Rev./Income 3.37% (38) County Rev. Per Cap. \$647.09 (76) Property Tax/Income 1.81% (53) Property Tax Per Cap. \$346.70 (85) Sales Tax/Income 0.91% (4) Sales Tax Per Capita \$175.31 (11)	Andrews 1,845 (94) Murphy 1,601 (31)
	2004 Burden: 4.62% 2003 Burden: 4.39% 2002 Burden: 3.77% Change FY03-04: 5.13% Rank: 51 (2004), 49 (2003) Population: 14,471 Per Capita Income: \$24,682 Rank: 88 (Pop.), 37 (PCI)	County Rev./Income 3.25% (40) County Rev. Per Cap. \$802.16 (40) Property Tax/Income 1.61% (74) Property Tax Per Cap. \$397.65 (64) Sales Tax/Income 0.77% (39) Sales Tax Per Capita \$188.84 (25)	County Rev./Income 3.36% (40) County Rev. Per Cap. \$798.05 (37) Property Tax/Income 1.69% (63) Property Tax Per Cap. \$402.36 (65) Sales Tax/Income 0.64% (32) Sales Tax Per Capita \$151.73 (26)	Edenton 5,059 (40)
	2004 Burden: 4.07% 2003 Burden: 3.90% 2002 Burden: 3.06% Change FY03-04: 4.51% Rank: 69 (2004), 68 (2003) Population: 9,618 Per Capita Income: \$21,580 Rank: 96 (Pop.), 74 (PCI)	County Rev./Income 3.87% (14) County Rev. Per Cap. \$836.20 (29) Property Tax/Income 2.34% (14) Property Tax Per Cap. \$505.24 (29) Sales Tax/Income 0.89% (18) Sales Tax Per Capita \$192.12 (22)	County Rev./Income 3.79% (15) County Rev. Per Cap. \$809.39 (34) Property Tax/Income 2.27% (15) Property Tax Per Cap. \$485.15 (33) Sales Tax/Income 0.73% (16) Sales Tax Per Capita \$155.37 (20)	Hayesville 485 (107)
	2004 Burden: 3.85% 2003 Burden: 3.69% 2002 Burden: 3.60% Change FY03-04: 4.33% Rank: 80 (2004), 82 (2003) Population: 97,400 Per Capita Income: \$23,505 Rank: 25 (Pop.), 55 (PCI)	County Rev./Income 2.65% (80) County Rev. Per Cap. \$622.41 (81) Property Tax/Income 1.48% (87) Property Tax Per Cap. \$348.56 (85) Sales Tax/Income 0.61% (75) Sales Tax Per Capita \$144.24 (87)	County Rev./Income 2.58% (81) County Rev. Per Cap. \$592.28 (89) Property Tax/Income 1.52% (84) Property Tax Per Cap. \$349.61 (84) Sales Tax/Income 0.50% (75) Sales Tax Per Capita \$115.38 (85)	CLEVELAND COUNTY Belwood 1,006 (200) Boiling Springs 3,986 (182) Casar 307 (217) Earl 235 (211) Fallston 612 (216) Grover 697 (186) Kings Mountain 10,551 (71) Kingstown 833 (209) Lattimore 437 (213) Lawndale 641 (195) Mooresboro 316 (219) Patterson Springs 612 (218) Polkville 542 (215) Shelby 20,957 (73) Waco 328 (214)
	2004 Burden: 3.93% 2003 Burden: 3.83% 2002 Burden: 3.42% Change FY03-04: 2.42% Rank: 75 (2004), 75 (2003) Population: 54,564 Per Capita Income: \$22,746 Rank: 46 (Pop.), 63 (PCI)	County Rev./Income 2.93% (61) County Rev. Per Cap. \$665.94 (73) Property Tax/Income 1.69% (66) Property Tax Per Cap. \$383.67 (73) Sales Tax/Income 0.63% (71) Sales Tax Per Capita \$143.98 (88)	County Rev./Income 2.95% (61) County Rev. Per Cap. \$647.83 (75) Property Tax/Income 1.78% (57) Property Tax Per Cap. \$390.27 (69) Sales Tax/Income 0.52% (67) Sales Tax Per Capita \$115.05 (87)	Boardman 199 (190) Bolton 487 (146) Brunswick 1,050 (177) Cerro Gordo 242 (171) Chadbourn 2,116 (118) Fair Bluff 1,217 (159) Lake Waccamaw 1,346 (106) Sandyfield 342 (169) Tabor City 2,570 (103) Whiteville 5,106 (49)




COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2003 DATA COUNTY ONLY (RANK)	2002 DATA COUNTY ONLY (RANK)	2003 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
	2004 Burden: 4.40% 2003 Burden: 4.18% 2002 Burden: 3.94% Change FY03-04: 5.20% Rank: 58 (2004), 61 (2003) Population: 91,980 Per Capita Income: \$28,097 Rank: 28 (Pop.), 16 (PCI)	County Rev./Income 2.53% (90) County Rev. Per Cap. \$711.62 (63) Property Tax/Income 1.27% (97) Property Tax Per Cap. \$356.97 (82) Sales Tax/Income 0.66% (61) Sales Tax Per Capita \$184.42 (30)	County Rev./Income 2.53% (85) County Rev. Per Cap. \$689.29 (66) Property Tax/Income 1.32% (95) Property Tax Per Cap. \$358.13 (79) Sales Tax/Income 0.52% (69) Sales Tax Per Capita \$140.20 (42)	Bridgeton 309 (38) Cove City 416 (202) Dover 441 (162) Havelock 21,999 (82) New Bern 23,765 (23) River Bend 2,938 (167) Trent Woods 4,215 (152) Vanceboro 889 (113)
	2004 Burden: 4.29% 2003 Burden: 4.24% 2002 Burden: 4.34% Change FY03-04: 1.27% Rank: 63 (2004), 56 (2003) Population: 310,850 Per Capita Income: \$27,257 Rank: 5 (Pop.), 20 (PCI)	County Rev./Income 2.72% (76) County Rev. Per Cap. \$741.00 (56) Property Tax/Income 1.59% (76) Property Tax Per Cap. \$434.38 (50) Sales Tax/Income 0.57% (85) Sales Tax Per Capita \$155.75 (70)	County Rev./Income 2.69% (76) County Rev. Per Cap. \$697.26 (63) Property Tax/Income 1.62% (72) Property Tax Per Cap. \$419.75 (53) Sales Tax/Income 0.47% (82) Sales Tax Per Capita \$123.12 (69)	Falcon 326 (122) Fayetteville 130,850 (20) Godwin 117 (—) Hope Mills 12,355 (—) Linden 136 (125) Spring Lake 8,208 (56) Stedman 673 (96) Wade 525 (148)
	2004 Burden: 8.58% 2003 Burden: 7.85% 2002 Burden: 6.90% Change FY03-04: 9.38% Rank: 3 (2004), 4 (2003) Population: 21,876 Per Capita Income: \$26,574 Rank: 78 (Pop.), 24 (PCI)	County Rev./Income 7.52% (2) County Rev. Per Cap. \$1,997.53 (2) Property Tax/Income 3.27% (4) Property Tax Per Cap. \$870.10 (2) Sales Tax/Income 1.20% (2) Sales Tax Per Capita \$319.00 (2)	County Rev./Income 7.47% (3) County Rev. Per Cap. \$1,970.60 (2) Property Tax/Income 3.35% (3) Property Tax Per Cap. \$883.36 (2) Sales Tax/Income 0.94% (3) Sales Tax Per Capita \$248.74 (2)	No incorporated municipalities.
	2004 Burden: 12.13% 2003 Burden: 12.44% 2002 Burden: 10.94% Change FY03-04: -2.51% Rank: 1 (2004), 1 (2003) Population: 34,248 Per Capita Income: \$29,466 Rank: 67 (Pop.), 12 (PCI)	County Rev./Income 7.49% (3) County Rev. Per Cap. \$2,207.32 (1) Property Tax/Income 3.42% (2) Property Tax Per Cap. \$1,007.88 (1) Sales Tax/Income 1.51% (1) Sales Tax Per Capita \$445.43 (1)	County Rev./Income 8.09% (2) County Rev. Per Cap. \$2,303.11 (1) Property Tax/Income 3.50% (2) Property Tax Per Cap. \$995.80 (1) Sales Tax/Income 1.28% (1) Sales Tax Per Capita \$364.37 (1)	Duck 517 (3) Kill Devil Hills 6,613 (1) Kitty Hawk 3,399 (3) Manteo 1,123 (2) Nags Head 3,094 (1) Southern Shores 2,551 (7)
	2004 Burden: 3.40% 2003 Burden: 3.25% 2002 Burden: 3.15% Change FY03-04: 4.73% Rank: 93 (2004), 93 (2003) Population: 153,264 Per Capita Income: \$26,036 Rank: 11 (Pop.), 27 (PCI)	County Rev./Income 2.40% (94) County Rev. Per Cap. \$623.89 (80) Property Tax/Income 1.38% (95) Property Tax Per Cap. \$359.57 (81) Sales Tax/Income 0.62% (73) Sales Tax Per Capita \$161.70 (59)	County Rev./Income 2.33% (97) County Rev. Per Cap. \$598.10 (86) Property Tax/Income 1.42% (89) Property Tax Per Cap. \$365.40 (77) Sales Tax/Income 0.48% (81) Sales Tax Per Capita \$122.37 (73)	Denton 1,488 (115) Lexington 20,605 (63) Thomasville 25,749 (25) Wallburg 2,084 (—)
	2004 Burden: 3.64% 2003 Burden: 3.77% 2002 Burden: 3.42% Change FY03-04: -3.48% Rank: 86 (2004), 81 (2003) Population: 37,927 Per Capita Income: \$29,174 Rank: 60 (Pop.), 13 (PCI)	County Rev./Income 2.71% (77) County Rev. Per Cap. \$790.33 (42) Property Tax/Income 1.59% (78) Property Tax Per Cap. \$462.49 (42) Sales Tax/Income 0.52% (95) Sales Tax Per Capita \$151.08 (79)	County Rev./Income 2.94% (63) County Rev. Per Cap. \$850.81 (24) Property Tax/Income 1.62% (71) Property Tax Per Cap. \$468.66 (37) Sales Tax/Income 0.42% (94) Sales Tax Per Capita \$120.31 (75)	Bermuda Run 1,483 (44) Cooleemee 938 (95) Mocksville 4,384 (46)


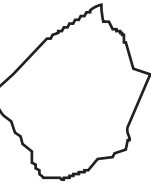
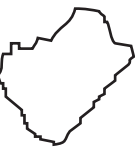
* Rank within relevant population range.

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2004 DATA COUNTY ONLY (RANK)	2003 DATA COUNTY ONLY (RANK)	2004 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Duplin	 <p>2004 Burden: 4.81% 2003 Burden: 4.82% 2002 Burden: 4.03%</p> <p>Change FY03-04: -0.25% Rank: 41 (2004), 35 (2003)</p> <p>Population: 51,482 Per Capita Income: \$20,827 Rank: 50 (Pop.), 88 (PCI)</p>	<p>County Rev./Income 3.44% (29)</p> <p>County Rev. Per Cap. \$715.78 (62)</p> <p>Property Tax/Income 1.89% (43)</p> <p>Property Tax Per Cap. \$394.59 (68)</p> <p>Sales Tax/Income 0.78% (33)</p> <p>Sales Tax Per Capita \$161.75 (58)</p>	<p>County Rev./Income 3.60% (27)</p> <p>County Rev. Per Cap. \$749.92 (49)</p> <p>Property Tax/Income 1.84% (51)</p> <p>Property Tax Per Cap. \$383.02 (74)</p> <p>Sales Tax/Income 0.73% (14)</p> <p>Sales Tax Per Capita \$152.44 (25)</p>	<p>Beulaville 1,078 (74) Calypso 432 (76) Faison 763 (46) Greenevers 576 (—) Kenansville 1,195 (125) Magnolia 974 (55) Rose Hill 1,363 (83) Teachey 251 (123) Wallace 3,514 (56) Warsaw 3,092 (91)</p>
Durham	 <p>2004 Burden: 6.04% 2003 Burden: 5.98% 2002 Burden: 5.80%</p> <p>Change FY03-04: 1.08% Rank: 8 (2004), 9 (2003)</p> <p>Population: 238,865 Per Capita Income: \$31,129 Rank: 6 (Pop.), 9 (PCI)</p>	<p>County Rev./Income 3.21% (43)</p> <p>County Rev. Per Cap. \$998.31 (11)</p> <p>Property Tax/Income 2.14% (22)</p> <p>Property Tax Per Cap. \$665.68 (10)</p> <p>Sales Tax/Income 0.57% (86)</p> <p>Sales Tax Per Capita \$177.74 (39)</p>	<p>County Rev./Income 3.30% (43)</p> <p>County Rev. Per Cap. \$1,016.39 (8)</p> <p>Property Tax/Income 2.16% (25)</p> <p>Property Tax Per Cap. \$665.72 (9)</p> <p>Sales Tax/Income 0.46% (88)</p> <p>Sales Tax Per Capita \$141.31 (39)</p>	<p>Durham 204,767 (4)</p>
Edgecombe	 <p>2004 Burden: 5.67% 2003 Burden: 5.60% 2002 Burden: 4.91%</p> <p>Change FY03-04: 1.28% Rank: 12 (2004), 13 (2003)</p> <p>Population: 53,916 Per Capita Income: \$22,328 Rank: 47 (Pop.), 66 (PCI)</p>	<p>County Rev./Income 3.39% (33)</p> <p>County Rev. Per Cap. \$756.41 (50)</p> <p>Property Tax/Income 1.94% (39)</p> <p>Property Tax Per Cap. \$432.22 (51)</p> <p>Sales Tax/Income 0.60% (81)</p> <p>Sales Tax Per Capita \$133.00 (96)</p>	<p>County Rev./Income 3.36% (39)</p> <p>County Rev. Per Cap. \$747.70 (50)</p> <p>Property Tax/Income 1.92% (41)</p> <p>Property Tax Per Cap. \$426.67 (49)</p> <p>Sales Tax/Income 0.48% (80)</p> <p>Sales Tax Per Capita \$107.06 (97)</p>	<p>Conetoe 354 (160) Leggett 69 (149) Macclesfield 430 (83) Pinetops 1,359 (135) Princetonville 1,950 (193) Speed 65 (137) Tarboro 10,841 (51) Whitakers 776 (57)</p>
Forsyth	 <p>2004 Burden: 4.93% 2003 Burden: 4.67% 2002 Burden: 4.48%</p> <p>Change FY03-04: 5.51% Rank: 34 (2004), 42 (2003)</p> <p>Population: 320,764 Per Capita Income: \$32,067 Rank: 4 (Pop.), 6 (PCI)</p>	<p>County Rev./Income 2.62% (85)</p> <p>County Rev. Per Cap. \$840.50 (26)</p> <p>Property Tax/Income 1.72% (61)</p> <p>Property Tax Per Cap. \$551.61 (20)</p> <p>Sales Tax/Income 0.61% (77)</p> <p>Sales Tax Per Capita \$194.76 (20)</p>	<p>County Rev./Income 2.50% (87)</p> <p>County Rev. Per Cap. \$786.61 (40)</p> <p>Property Tax/Income 1.77% (58)</p> <p>Property Tax Per Cap. \$555.87 (17)</p> <p>Sales Tax/Income 0.46% (87)</p> <p>Sales Tax Per Capita \$145.09 (34)</p>	<p>Bethania 366 (19) Clemmons 16,962 (81) Kernersville 20,690 (27) Lewisville 12,601 (79) Rural Hall 2,539 (97) Tobaccoville 2,398 (176) Walkertown 4,532 (163) Winston-Salem 195,536 (8)</p>
Franklin	 <p>2004 Burden: 4.28% 2003 Burden: 4.31% 2002 Burden: 4.04%</p> <p>Change FY03-04: -0.66% Rank: 64 (2004), 53 (2003)</p> <p>Population: 52,882 Per Capita Income: \$24,264 Rank: 49 (Pop.), 42 (PCI)</p>	<p>County Rev./Income 3.42% (32)</p> <p>County Rev. Per Cap. \$829.39 (31)</p> <p>Property Tax/Income 2.06% (29)</p> <p>Property Tax Per Cap. \$499.50 (32)</p> <p>Sales Tax/Income 0.65% (64)</p> <p>Sales Tax Per Capita \$158.45 (67)</p>	<p>County Rev./Income 3.55% (30)</p> <p>County Rev. Per Cap. \$860.62 (21)</p> <p>Property Tax/Income 2.05% (31)</p> <p>Property Tax Per Cap. \$497.52 (32)</p> <p>Sales Tax/Income 0.51% (70)</p> <p>Sales Tax Per Capita \$124.89 (65)</p>	<p>Bunn 382 (37) Centerville 105 (188) Franklinton 2,350 (102) Louisburg 3,377 (54) Youngsville 965 (21)</p>
Gaston	 <p>2004 Burden: 4.99% 2003 Burden: 4.59% 2002 Burden: 4.38%</p> <p>Change FY03-04: 8.60% Rank: 32 (2004), 45 (2003)</p> <p>Population: 192,044 Per Capita Income: \$27,649 Rank: 8 (Pop.), 19 (PCI)</p>	<p>County Rev./Income 2.96% (60)</p> <p>County Rev. Per Cap. \$818.91 (36)</p> <p>Property Tax/Income 2.02% (34)</p> <p>Property Tax Per Cap. \$559.54 (19)</p> <p>Sales Tax/Income 0.53% (94)</p> <p>Sales Tax Per Capita \$146.24 (86)</p>	<p>County Rev./Income 2.71% (75)</p> <p>County Rev. Per Cap. \$734.43 (53)</p> <p>Property Tax/Income 1.87% (44)</p> <p>Property Tax Per Cap. \$507.79 (25)</p> <p>Sales Tax/Income 0.43% (93)</p> <p>Sales Tax Per Capita \$115.82 (83)</p>	<p>Belmont 8,897 (35) Bessemer City 5,337 (58) Cherryville 5,530 (43) Cramerton 3,048 (62) Dallas 3,563 (112) Gastonia 68,802 (17) High Shoals 744 (86) Lowell 2,652 (93) McAdenville 597 (153) Mount Holly 9,735 (45) Ranlo 2,503 (120) Spencer Mountain 50 (128) Stanley 3,019 (63)</p>







COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2004 DATA COUNTY ONLY (RANK)	2003 DATA COUNTY ONLY (RANK)	2004 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
	2004 Burden: 3.36% 2003 Burden: 3.49% 2002 Burden: 2.99% Change FY03-04: -3.84% Rank: 94 (2004), 88 (2003) Population: 10,986 Per Capita Income: \$20,336 Rank: 93 (Pop.), 90 (PCI)	County Rev./Income 2.99% (58) County Rev. Per Cap. \$608.51 (89) Property Tax/Income 1.83% (47) Property Tax Per Cap. \$372.52 (77) Sales Tax/Income 0.77% (38) Sales Tax Per Capita \$155.67 (71)	County Rev./Income 3.21% (48) County Rev. Per Cap. \$638.52 (79) Property Tax/Income 1.93% (39) Property Tax Per Cap. \$384.19 (72) Sales Tax/Income 0.57% (51) Sales Tax Per Capita \$112.83 (89)	Gatesville 283 (144)
	2004 Burden: 4.69% 2003 Burden: 4.36% 2002 Burden: 4.73% Change FY03-04: 7.48% Rank: 49 (2004), 50 (2003) Population: 8,074 Per Capita Income: \$21,508 Rank: 98 (Pop.), 76 (PCI)	County Rev./Income 4.09% (12) County Rev. Per Cap. \$879.09 (20) Property Tax/Income 2.13% (24) Property Tax Per Cap. \$457.74 (43) Sales Tax/Income 0.85% (22) Sales Tax Per Capita \$182.08 (34)	County Rev./Income 3.83% (14) County Rev. Per Cap. \$795.02 (38) Property Tax/Income 2.25% (20) Property Tax Per Cap. \$467.57 (39) Sales Tax/Income 0.69% (22) Sales Tax Per Capita \$143.04 (36)	Robbinsville 738 (48) Santeetlah 69 (14)
	2004 Burden: 3.99% 2003 Burden: 3.88% 2002 Burden: 3.35% Change FY03-04: 2.79% Rank: 72 (2004), 69 (2003) Population: 52,942 Per Capita Income: \$21,433 Rank: 48 (Pop.), 79 (PCI)	County Rev./Income 2.77% (74) County Rev. Per Cap. \$593.78 (94) Property Tax/Income 1.62% (72) Property Tax Per Cap. \$347.93 (87) Sales Tax/Income 0.75% (45) Sales Tax Per Capita \$159.86 (66)	County Rev./Income 2.73% (73) County Rev. Per Cap. \$578.00 (95) Property Tax/Income 1.66% (68) Property Tax Per Cap. \$350.55 (83) Sales Tax/Income 0.57% (53) Sales Tax Per Capita \$119.78 (76)	Creedmoor 2,611 (69) Oxford 8,562 (61) Stem 235 (140) Stovall 386 (135)
	2004 Burden: 3.52% 2003 Burden: 3.56% 2002 Burden: 3.08% Change FY03-04: -0.92% Rank: 89 (2004), 86 (2003) Population: 19,998 Per Capita Income: \$21,033 Rank: 82 (Pop.), 84 (PCI)	County Rev./Income 2.88% (67) County Rev. Per Cap. \$604.84 (90) Property Tax/Income 1.58% (79) Property Tax Per Cap. \$333.33 (92) Sales Tax/Income 0.66% (62) Sales Tax Per Capita \$137.84 (94)	County Rev./Income 2.97% (59) County Rev. Per Cap. \$615.22 (81) Property Tax/Income 1.59% (78) Property Tax Per Cap. \$329.21 (91) Sales Tax/Income 0.52% (66) Sales Tax Per Capita \$108.58 (94)	Hookerton 483 (185) Snow Hill 1,564 (168) Walstonburg 231 (170)
	2004 Burden: 5.22% 2003 Burden: 5.05% 2002 Burden: 4.90% Change FY03-04: 3.39% Rank: 23 (2004), 26 (2003) Population: 434,693 Per Capita Income: \$31,786 Rank: 3 (Pop.), 8 (PCI)	County Rev./Income 2.60% (86) County Rev. Per Cap. \$827.66 (32) Property Tax/Income 1.71% (62) Property Tax Per Cap. \$542.30 (22) Sales Tax/Income 0.54% (91) Sales Tax Per Capita \$171.69 (48)	County Rev./Income 2.47% (89) County Rev. Per Cap. \$774.63 (42) Property Tax/Income 1.68% (64) Property Tax Per Cap. \$528.06 (19) Sales Tax/Income 0.40% (95) Sales Tax Per Capita \$126.16 (63)	Gibsonville 4,574 (81) Greensboro 233,148 (11) High Point 90363 (13) Jamestown 3,258 (39) Oak Ridge 4,231 (181) Pleasant Garden 4,851 (184) Sedalia 631 (164) Stokesdale 3,465 (186) Summerfield 7,227 (84) Whitsett 709 (187)
	2004 Burden: 5.08% 2003 Burden: 5.20% 2002 Burden: 4.70% Change FY03-04: -2.38% Rank: 28 (2004), 18 (2003) Population: 56,476 Per Capita Income: \$20,313 Rank: 44 (Pop.), 91 (PCI)	County Rev./Income 3.42% (31) County Rev. Per Cap. \$695.50 (67) Property Tax/Income 2.08% (28) Property Tax Per Cap. \$422.18 (58) Sales Tax/Income 0.77% (34) Sales Tax Per Capita \$157.38 (68)	County Rev./Income 3.67% (23) County Rev. Per Cap. \$722.83 (55) Property Tax/Income 2.03% (32) Property Tax Per Cap. \$399.84 (67) Sales Tax/Income 0.65% (30) Sales Tax Per Capita \$127.77 (57)	Enfield 2,370 (146) Halifax 339 (121) Hobgood 395 (172) Littleton 681 (92) Roanoke Rapids 16,741 (66) Scotland Neck 2,268 (150) Weldon 1,349 (59)







* Rank within relevant population range.

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2004 DATA COUNTY ONLY (RANK)	2003 DATA COUNTY ONLY (RANK)	2004 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
	2004 Burden: 4.31% 2003 Burden: 4.34% 2002 Burden: 3.68% Change FY03-04: -0.66% Rank: 62 (2004), 51 (2003) Population: 99,628 Per Capita Income: \$22,837 Rank: 24 (Pop.), 61 (PCI)	County Rev./Income 3.02% (56) County Rev. Per Cap. \$688.64 (68) Property Tax/Income 1.63% (71) Property Tax Per Cap. \$371.26 (78) Sales Tax/Income 0.68% (55) Sales Tax Per Capita \$156.27 (69)	County Rev./Income 3.16% (53) County Rev. Per Cap. \$707.88 (59) Property Tax/Income 1.49% (86) Property Tax Per Cap. \$334.13 (89) Sales Tax/Income 0.56% (58) Sales Tax Per Capita \$124.54 (66)	Angier 3,855 (130) Coats 1,977 (121) Dunn 9,712 (53) Erwin 4,741 (139) Lillington 3,019 (116)
	2004 Burden: 4.99% 2003 Burden: 4.77% 2002 Burden: 4.12% Change FY03-04: 4.58% Rank: 31 (2004), 37 (2003) Population: 56,498 Per Capita Income: \$24,324 Rank: 43 (Pop.), 41 (PCI)	County Rev./Income 3.67% (22) County Rev. Per Cap. \$892.37 (19) Property Tax/Income 2.34% (13) Property Tax Per Cap. \$570.08 (17) Sales Tax/Income 0.85% (21) Sales Tax Per Capita \$207.34 (13)	County Rev./Income 3.58% (28) County Rev. Per Cap. \$859.31 (22) Property Tax/Income 2.37% (13) Property Tax Per Cap. \$568.56 (14) Sales Tax/Income 0.64% (31) Sales Tax Per Capita \$153.57 (23)	Canton 4,122 (30) Clyde 1,386 (71) Maggie Valley 1,122 (21) Waynesville 9,536 (15)
	2004 Burden: 3.85% 2003 Burden: 3.59% 2002 Burden: 3.43% Change FY03-04: 7.36% Rank: 79 (2004), 85 (2003) Population: 96,124 Per Capita Income: \$28,286 Rank: 26 (Pop.), 14 (PCI)	County Rev./Income 2.87% (68) County Rev. Per Cap. \$812.32 (38) Property Tax/Income 1.70% (63) Property Tax Per Cap. \$480.97 (38) Sales Tax/Income 0.69% (52) Sales Tax Per Capita \$196.12 (17)	County Rev./Income 2.76% (72) County Rev. Per Cap. \$770.67 (44) Property Tax/Income 1.66% (69) Property Tax Per Cap. \$461.75 (42) Sales Tax/Income 0.58% (47) Sales Tax Per Capita \$160.69 (17)	Flat Rock 2,798 (161) Fletcher 5,088 (39) Hendersonville 11,893 (31) Laurel Park 2,127 (58) Mills River 6,038 (75)
	2004 Burden: 5.24% 2003 Burden: 5.07% 2002 Burden: 4.66% Change FY03-04: 3.45% Rank: 21 (2004), 25 (2003) Population: 23,730 Per Capita Income: \$20,006 Rank: 76 (Pop.), 92 (PCI)	County Rev./Income 3.77% (20) County Rev. Per Cap. \$753.35 (51) Property Tax/Income 2.28% (17) Property Tax Per Cap. \$455.74 (45) Sales Tax/Income 0.90% (14) Sales Tax Per Capita \$179.63 (37)	County Rev./Income 3.62% (25) County Rev. Per Cap. \$702.10 (61) Property Tax/Income 2.25% (19) Property Tax Per Cap. \$437.42 (45) Sales Tax/Income 0.73% (15) Sales Tax Per Capita \$141.51 (38)	Ahoskie 4,478 (73) Cofield 334 (71) Como 74 (51) Harrellsville 99 (101) Murfreesboro 2,278 (65) Winton 947 (—)
	2004 Burden: 4.03% 2003 Burden: 4.13% 2002 Burden: 3.27% Change FY03-04: -2.38% Rank: 71 (2004), 64 (2003) Population: 38,626 Per Capita Income: \$17,611 Rank: 59 (Pop.), 100 (PCI)	County Rev./Income 3.06% (52) County Rev. Per Cap. \$538.31 (100) Property Tax/Income 1.56% (82) Property Tax Per Cap. \$274.97 (98) Sales Tax/Income 0.76% (40) Sales Tax Per Capita \$134.37 (95)	County Rev./Income 3.16% (52) County Rev. Per Cap. \$544.56 (97) Property Tax/Income 1.61% (73) Property Tax Per Cap. \$277.14 (98) Sales Tax/Income 0.62% (36) Sales Tax Per Capita \$107.44 (96)	Raeford 3,672 (99)
	2004 Burden: 9.07% 2003 Burden: 9.52% 2002 Burden: 7.54% Change FY03-04: -4.69% Rank: 2 (2004), 2 (2003) Population: 5,642 Per Capita Income: \$20,564 Rank: 99 (Pop.), 89 (PCI)	County Rev./Income 8.14% (1) County Rev. Per Cap. \$1,673.33 (3) Property Tax/Income 4.10% (1) Property Tax Per Cap. \$843.16 (3) Sales Tax/Income 1.14% (4) Sales Tax Per Capita \$234.11 (6)	County Rev./Income 8.65% (1) County Rev. Per Cap. \$1,611.13 (3) Property Tax/Income 3.83% (1) Property Tax Per Cap. \$713.52 (6) Sales Tax/Income 1.02% (2) Sales Tax Per Capita \$190.69 (5)	No incorporated municipalities.




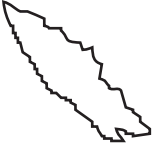


COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2004 DATA COUNTY ONLY (RANK)	2003 DATA COUNTY ONLY (RANK)	2004 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
	2004 Burden: 4.32% 2003 Burden: 3.83% 2002 Burden: 3.69% Change FY03-04: 12.90% Rank: 61 (2004), 76 (2003) Population: 136,008 Per Capita Income: \$27,137 Rank: 18 (Pop.), 21 (PCI)	County Rev./Income 2.85% (70) County Rev. Per Cap. \$773.71 (45) Property Tax/Income 1.64% (70) Property Tax Per Cap. \$444.94 (47) Sales Tax/Income 0.72% (49) Sales Tax Per Capita \$194.13 (21)	County Rev./Income 2.59% (80) County Rev. Per Cap. \$692.35 (64) Property Tax/Income 1.59% (76) Property Tax Per Cap. \$425.55 (50) Sales Tax/Income 0.57% (52) Sales Tax Per Capita \$151.42 (27)	Harmony 563 (127) Love Valley 50 (64) Mooresville 21,914 (18) Statesville 24,911 (33) Troutman 1,676 (45)
	2004 Burden: 4.42% 2003 Burden: 3.78% 2002 Burden: 3.73% Change FY03-04: 16.97% Rank: 56 (2004), 78 (2003) Population: 35,629 Per Capita Income: \$22,506 Rank: 65 (Pop.), 65 (PCI)	County Rev./Income 4.20% (10) County Rev. Per Cap. \$944.44 (13) Property Tax/Income 2.29% (16) Property Tax Per Cap. \$514.68 (26) Sales Tax/Income 1.04% (5) Sales Tax Per Capita \$233.98 (7)	County Rev./Income 3.66% (24) County Rev. Per Cap. \$819.02 (33) Property Tax/Income 2.27% (16) Property Tax Per Cap. \$507.70 (26) Sales Tax/Income 0.85% (5) Sales Tax Per Capita \$190.53 (6)	Dillsboro 236 (32) Forest Hills 340 (129) Sylva 2,508 (38) Webster 572 (151)
	2004 Burden: 4.92% 2003 Burden: 4.75% 2002 Burden: 4.39% Change FY03-04: 3.43% Rank: 37 (2004), 38 (2003) Population: 141,391 Per Capita Income: \$25,790 Rank: 16 (Pop.), 30 (PCI)	County Rev./Income 3.25% (42) County Rev. Per Cap. \$836.93 (28) Property Tax/Income 1.96% (37) Property Tax Per Cap. \$505.07 (30) Sales Tax/Income 0.74% (46) Sales Tax Per Capita \$190.20 (24)	County Rev./Income 3.30% (44) County Rev. Per Cap. \$839.10 (27) Property Tax/Income 1.72% (61) Property Tax Per Cap. \$438.07 (44) Sales Tax/Income 0.56% (54) Sales Tax Per Capita \$143.28 (35)	Benson 3,320 (78) Clayton 10,879 (21) Four Oaks 1,760 (114) Kenly 1,821 (61) Micro 498 (82) Pine Level 1,710 (119) Princeton 1,178 (111) Selma 6,685 (50) Smithfield 11,893 (25) Wilson's Mills 1,509 (175)
	2004 Burden: 3.41% 2003 Burden: 3.77% 2002 Burden: 4.38% Change FY03-04: -9.55% Rank: 92 (2004), 80 (2003) Population: 10,241 Per Capita Income: \$22,322 Rank: 95 (Pop.), 67 (PCI)	County Rev./Income 2.69% (79) County Rev. Per Cap. \$599.36 (93) Property Tax/Income 1.72% (60) Property Tax Per Cap. \$384.15 (72) Sales Tax/Income 0.68% (56) Sales Tax Per Capita \$152.01 (74)	County Rev./Income 3.02% (57) County Rev. Per Cap. \$645.42 (77) Property Tax/Income 1.79% (55) Property Tax Per Cap. \$383.20 (73) Sales Tax/Income 0.49% (79) Sales Tax Per Capita \$104.50 (99)	Maysville 991 (192) Pollocksville 261 (161) Trenton 238 (166)
	2004 Burden: 5.09% 2003 Burden: 4.78% 2002 Burden: 4.71% Change FY03-04: 6.54% Rank: 26 (2004), 36 (2003) Population: 50,146 Per Capita Income: \$27,669 Rank: 51 (Pop.), 18 (PCI)	County Rev./Income 2.89% (64) County Rev. Per Cap. \$800.93 (41) Property Tax/Income 1.87% (44) Property Tax Per Cap. \$516.95 (25) Sales Tax/Income 0.65% (63) Sales Tax Per Capita \$180.95 (36)	County Rev./Income 2.85% (67) County Rev. Per Cap. \$762.08 (45) Property Tax/Income 1.87% (45) Property Tax Per Cap. \$500.31 (30) Sales Tax/Income 0.50% (78) Sales Tax Per Capita \$132.59 (53)	Broadway 1,017 (67) Sanford 23,832 (32)
	2004 Burden: 4.41% 2003 Burden: 4.27% 2002 Burden: 4.21% Change FY03-04: 3.14% Rank: 57 (2004), 55 (2003) Population: 58,546 Per Capita Income: \$24,149 Rank: 42 (Pop.), 43 (PCI)	County Rev./Income 2.85% (71) County Rev. Per Cap. \$687.10 (69) Property Tax/Income 1.76% (55) Property Tax Per Cap. \$424.81 (55) Sales Tax/Income 0.69% (54) Sales Tax Per Capita \$165.88 (51)	County Rev./Income 2.77% (71) County Rev. Per Cap. \$650.15 (73) Property Tax/Income 1.78% (56) Property Tax Per Cap. \$417.81 (54) Sales Tax/Income 0.58% (46) Sales Tax Per Capita \$135.57 (48)	Kinston 23,093 (62) La Grange 2,817 (131) Pink Hill 554 (53)

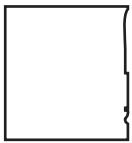

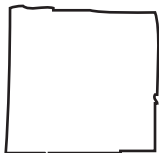


* Rank within relevant population range.

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2004 DATA COUNTY ONLY (RANK)	2003 DATA COUNTY ONLY (RANK)	2004 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Lincoln	 <p>2004 Burden: 4.59% 2003 Burden: 4.67% 2002 Burden: 4.28%</p> <p>Change FY03-04: -1.56% Rank: 52 (2004), 43 (2003)</p> <p>Population: 68,070 Per Capita Income: \$23,998 Rank: 36 (Pop.), 47 (PCI)</p>	<p>County Rev./Income 3.51% (27)</p> <p>County Rev. Per Cap. \$842.85 (25)</p> <p>Property Tax/Income 2.05% (31)</p> <p>Property Tax Per Cap. \$492.96 (34)</p> <p>Sales Tax/Income 0.72% (48)</p> <p>Sales Tax Per Capita \$173.63 (46)</p>	<p>County Rev./Income 3.68% (22)</p> <p>County Rev. Per Cap. \$874.02 (17)</p> <p>Property Tax/Income 2.02% (34)</p> <p>Property Tax Per Cap. \$480.04 (34)</p> <p>Sales Tax/Income 0.59% (42)</p> <p>Sales Tax Per Capita \$140.71 (41)</p>	<p>Lincolnton 10,431 (41)</p>
Macon	 <p>2004 Burden: 5.91% 2003 Burden: 5.19% 2002 Burden: 5.16%</p> <p>Change FY03-04: 13.83% Rank: 9 (2004), 20 (2003)</p> <p>Population: 31,769 Per Capita Income: \$23,755 Rank: 69 (Pop.), 50 (PCI)</p>	<p>County Rev./Income 4.71% (7)</p> <p>County Rev. Per Cap. \$1,118.08 (8)</p> <p>Property Tax/Income 2.85% (8)</p> <p>Property Tax Per Cap. \$678.19 (9)</p> <p>Sales Tax/Income 1.00% (6)</p> <p>Sales Tax Per Capita \$237.64 (4)</p>	<p>County Rev./Income 4.24% (8)</p> <p>County Rev. Per Cap. \$994.02 (9)</p> <p>Property Tax/Income 2.54% (8)</p> <p>Property Tax Per Cap. \$595.91 (13)</p> <p>Sales Tax/Income 0.84% (6)</p> <p>Sales Tax Per Capita \$196.73 (4)</p>	<p>Franklin 3,650 (25) Highlands 941 (9)</p>
Madison	 <p>2004 Burden: 3.08% 2003 Burden: 3.05% 2002 Burden: 3.03%</p> <p>Change FY03-04: 1.02% Rank: 99 (2004), 99 (2003)</p> <p>Population: 20,204 Per Capita Income: \$21,609 Rank: 80 (Pop.), 72 (PCI)</p>	<p>County Rev./Income 2.53% (91)</p> <p>County Rev. Per Cap. \$546.09 (99)</p> <p>Property Tax/Income 1.54% (85)</p> <p>Property Tax Per Cap. \$331.88 (94)</p> <p>Sales Tax/Income 0.60% (78)</p> <p>Sales Tax Per Capita \$130.65 (97)</p>	<p>County Rev./Income 2.54% (84)</p> <p>County Rev. Per Cap. \$531.31 (100)</p> <p>Property Tax/Income 1.59% (77)</p> <p>Property Tax Per Cap. \$332.00 (90)</p> <p>Sales Tax/Income 0.56% (55)</p> <p>Sales Tax Per Capita \$117.25 (80)</p>	<p>Hot Springs 658 (179) Mars Hill 1,904 (169) Marshall 846 (124)</p>
Martin	 <p>2004 Burden: 5.19% 2003 Burden: 5.09% 2002 Burden: 4.94%</p> <p>Change FY03-04: 2.00% Rank: 25 (2004), 24 (2003)</p> <p>Population: 24,702 Per Capita Income: \$22,227 Rank: 75 (Pop.), 69 (PCI)</p>	<p>County Rev./Income 3.87% (15)</p> <p>County Rev. Per Cap. \$859.82 (23)</p> <p>Property Tax/Income 2.29% (15)</p> <p>Property Tax Per Cap. \$509.15 (27)</p> <p>Sales Tax/Income 0.89% (16)</p> <p>Sales Tax Per Capita \$198.66 (15)</p>	<p>County Rev./Income 3.77% (16)</p> <p>County Rev. Per Cap. \$826.00 (30)</p> <p>Property Tax/Income 2.36% (14)</p> <p>Property Tax Per Cap. \$516.22 (23)</p> <p>Sales Tax/Income 0.67% (26)</p> <p>Sales Tax Per Capita \$146.52 (33)</p>	<p>Bear Grass 65 (117) Everetts 177 (116) Hamilton 493 (115) Hassell 71 (155) Jamesville 475 (58) Oak City 364 (93) Parmele 279 (—) Robersonville 1,653 (89) Williamston 5,816 (36)</p>
McDowell	 <p>2004 Burden: 3.84% 2003 Burden: 3.21% 2002 Burden: 3.22%</p> <p>Change FY03-04: 19.33% Rank: 82 (2004), 94 (2003)</p> <p>Population: 43,247 Per Capita Income: \$21,021 Rank: 57 (Pop.), 85 (PCI)</p>	<p>County Rev./Income 2.97% (59)</p> <p>County Rev. Per Cap. \$625.32 (79)</p> <p>Property Tax/Income 1.58% (80)</p> <p>Property Tax Per Cap. \$332.97 (93)</p> <p>Sales Tax/Income 0.87% (19)</p> <p>Sales Tax Per Capita \$183.62 (31)</p>	<p>County Rev./Income 2.57% (82)</p> <p>County Rev. Per Cap. \$533.70 (99)</p> <p>Property Tax/Income 1.37% (91)</p> <p>Property Tax Per Cap. \$285.18 (96)</p> <p>Sales Tax/Income 0.71% (18)</p> <p>Sales Tax Per Capita \$147.45 (30)</p>	<p>Marion 6,175 (47) Old Fort 973 (63)</p>
Mecklenburg	 <p>2004 Burden: 5.90% 2003 Burden: 5.75% 2002 Burden: 5.58%</p> <p>Change FY03-04: 2.53% Rank: 10 (2004), 11 (2003)</p> <p>Population: 768,789 Per Capita Income: \$38,376 Rank: 1 (Pop.), 1 (PCI)</p>	<p>County Rev./Income 3.11% (49)</p> <p>County Rev. Per Cap. \$1,191.98 (5)</p> <p>Property Tax/Income 2.09% (26)</p> <p>Property Tax Per Cap. \$801.83 (5)</p> <p>Sales Tax/Income 0.61% (76)</p> <p>Sales Tax Per Capita \$234.96 (5)</p>	<p>County Rev./Income 3.05% (55)</p> <p>County Rev. Per Cap. \$1,164.21 (7)</p> <p>Property Tax/Income 2.10% (29)</p> <p>Property Tax Per Cap. \$800.58 (3)</p> <p>Sales Tax/Income 0.52% (68)</p> <p>Sales Tax Per Capita \$199.58 (3)</p>	<p>Charlotte 609,185 (1) Cornelius 15,918 (5) Davidson 8,024 (10) Huntersville 30,664 (9) Matthews 24,879 (17) Mint Hill 17,959 (29) Pineville 4,139 (15)</p>

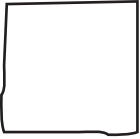
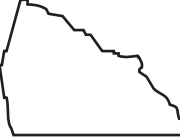
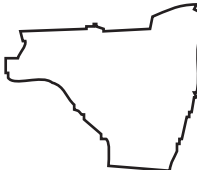



COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2004 DATA COUNTY ONLY (RANK)	2003 DATA COUNTY ONLY (RANK)	2004 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
	2004 Burden: 4.71%	County Rev./Income 3.73% (21)	County Rev./Income 3.61% (26)	Bakersville 357 (25)
	2003 Burden: 4.42%	County Rev. Per Cap. \$740.61 (57)	County Rev. Per Cap. \$706.10 (60)	Spruce Pine 2,039 (68)
	2002 Burden: 4.15%	Property Tax/Income 2.06% (30)	Property Tax/Income 2.05% (30)	
	Change FY03-04: 6.59%	Property Tax Per Cap. \$408.69 (62)	Property Tax Per Cap. \$401.74 (66)	
	Rank: 46 (2004), 48 (2003)	Sales Tax/Income 0.96% (8)	Sales Tax/Income 0.82% (8)	
	Population: 15,992	Sales Tax Per Capita \$190.91 (23)	Sales Tax Per Capita \$160.80 (15)	
	Per Capita Income: \$19,875			
	Rank: 87 (Pop.), 93 (PCI)			
	2004 Burden: 4.43%	County Rev./Income 2.78% (73)	County Rev./Income 3.57% (29)	Biscoe 1,745 (122)
	2003 Burden: 5.18%	County Rev. Per Cap. \$616.20 (85)	County Rev. Per Cap. \$787.90 (39)	Candor 838 (106)
	2002 Burden: 3.88%	Property Tax/Income 1.75% (57)	Property Tax/Income 1.76% (59)	Mount Gilead 1,390 (151)
	Change FY03-04: -14.37%	Property Tax Per Cap. \$387.17 (70)	Property Tax Per Cap. \$389.12 (71)	Star 812 (60)
	Rank: 55 (2004), 21 (2003)	Sales Tax/Income 0.65% (66)	Sales Tax/Income 0.50% (74)	Troy 4,023 (170)
	Population: 27,153	Sales Tax Per Capita \$143.59 (90)	Sales Tax Per Capita \$111.02 (93)	
	Per Capita Income: \$22,174			
	Rank: 71 (Pop.), 70 (PCI)			
	2004 Burden: 4.04%	County Rev./Income 2.38% (96)	County Rev./Income 2.39% (95)	Aberdeen 4,060 (47)
	2003 Burden: 3.87%	County Rev. Per Cap. \$762.48 (47)	County Rev. Per Cap. \$757.13 (48)	Cameron 288 (47)
	2002 Burden: 3.42%	Property Tax/Income 1.55% (84)	Property Tax/Income 1.37% (92)	Carthage 2,169 (75)
	Change FY03-04: 4.40%	Property Tax Per Cap. \$495.89 (33)	Property Tax Per Cap. \$434.46 (46)	Foxfire Village 501 (42)
	Rank: 70 (2004), 71 (2003)	Sales Tax/Income 0.57% (87)	Sales Tax/Income 0.46% (86)	Pinebluff 1,178 (66)
	Population: 79,342	Sales Tax Per Capita \$182.66 (32)	Sales Tax Per Capita \$147.06 (31)	Pinehurst 10,694 (16)
	Per Capita Income: \$32,038			Robbins 1,246 (70)
	Rank: 32 (Pop.), 7 (PCI)			Southern Pines 11,573 (30)
				Taylortown 919 (56)
				Vass 775 (45)
				Whispering Pines 2,277 (76)
	2004 Burden: 4.27%	County Rev./Income 2.29% (99)	County Rev./Income 2.29% (98)	Bailey 693 (103)
	2003 Burden: 4.13%	County Rev. Per Cap. \$609.57 (88)	County Rev. Per Cap. \$597.38 (87)	Castalia 357 (138)
	2002 Burden: 4.16%	Property Tax/Income 1.50% (86)	Property Tax/Income 1.55% (82)	Dortches 826 (204)
	Change FY03-04: 3.36%	Property Tax Per Cap. \$399.82 (63)	Property Tax Per Cap. \$405.85 (63)	Middlesex 845 (78)
	Rank: 66 (2004), 63 (2003)	Sales Tax/Income 0.56% (89)	Sales Tax/Income 0.47% (84)	Momeyer 296 (203)
	Population: 90,712	Sales Tax Per Capita \$147.85 (83)	Sales Tax Per Capita \$122.83 (71)	Nashville 4,656 (85)
	Per Capita Income: \$26,602			Red Oak 2,848 (192)
	Rank: 29 (Pop.), 23 (PCI)			Rocky Mount 56,309 (22)
				Sharpsburg 2,512 (185)
				Spring Hope 1,281 (80)
	2004 Burden: 6.53%	County Rev./Income 3.85% (16)	County Rev./Income 4.04% (10)	Carolina Beach 5,434 (3)
	2003 Burden: 6.53%	County Rev. Per Cap. \$1,141.07 (7)	County Rev. Per Cap. \$1,176.82 (6)	Kure Beach 1,857 (19)
	2002 Burden: 6.19%	Property Tax/Income 2.38% (12)	Property Tax/Income 2.50% (9)	Wilmington 94,718 (2)
	Change FY03-04: -0.05%	Property Tax Per Cap. \$704.27 (6)	Property Tax Per Cap. \$728.70 (5)	Wrightsville Bch 2,612 (4)
	Rank: 6 (2004), 6 (2003)	Sales Tax/Income 0.81% (28)	Sales Tax/Income 0.64% (33)	
	Population: 174,313	Sales Tax Per Capita \$238.66 (3)	Sales Tax Per Capita \$185.62 (8)	
	Per Capita Income: \$29,607			
	Rank: 9 (Pop.), 11 (PCI)			
	2004 Burden: 4.70%	County Rev./Income 3.64% (25)	County Rev./Income 3.96% (12)	Conway 716 (73)
	2003 Burden: 4.90%	County Rev. Per Cap. \$822.57 (34)	County Rev. Per Cap. \$854.48 (23)	Garysburg 1,232 (140)
	2002 Burden: 4.32%	Property Tax/Income 2.14% (21)	Property Tax/Income 2.21% (21)	Gaston 990 (79)
	Change FY03-04: -4.06%	Property Tax Per Cap. \$482.95 (36)	Property Tax Per Cap. \$476.21 (35)	Jackson 686 (89)
	Rank: 47 (2004), 32 (2003)	Sales Tax/Income 0.54% (92)	Sales Tax/Income 0.50% (77)	Lasker 97 (145)
	Population: 21,566	Sales Tax Per Capita \$121.85 (99)	Sales Tax Per Capita \$107.59 (95)	Rich Square 888 (65)
	Per Capita Income: \$22,572			Seaboard 668 (100)
	Rank: 79 (Pop.), 64 (PCI)			Severn 257 (39)
				Woodland 817 (91)


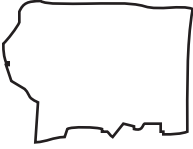



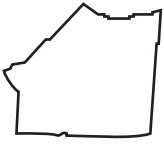
* Rank within relevant population range.

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2004 DATA COUNTY ONLY (RANK)	2003 DATA COUNTY ONLY (RANK)	2004 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Onslow	 <p>2004 Burden: 3.46% 2003 Burden: 3.19% 2002 Burden: 3.16%</p> <p>Change FY03-04: 8.29% Rank: 90 (2004), 95 (2003)</p> <p>Population: 159,711 Per Capita Income: \$26,487 Rank: 10 (Pop.), 25 (PCI)</p>	<p>County Rev./Income 2.23% (100)</p> <p>County Rev. Per Cap. \$590.70 (95)</p> <p>Property Tax/Income 0.94% (100)</p> <p>Property Tax Per Cap. \$249.94 (99)</p> <p>Sales Tax/Income 0.57% (84)</p> <p>Sales Tax Per Capita \$151.92 (76)</p>	<p>County Rev./Income 2.11% (100)</p> <p>County Rev. Per Cap. \$539.05 (98)</p> <p>Property Tax/Income 0.98% (100)</p> <p>Property Tax Per Cap. \$250.92 (99)</p> <p>Sales Tax/Income 0.45% (90)</p> <p>Sales Tax Per Capita \$115.73 (84)</p>	<p>Holly Ridge 843 (94) Jacksonville 73,531 (26) North Topsail Bch 846 (11) Richlands 999 (49) Swansboro 1,702 (35)</p>
Orange	 <p>2004 Burden: 4.86% 2003 Burden: 4.57% 2002 Burden: 4.64%</p> <p>Change FY03-04: 6.42% Rank: 39 (2004), 46 (2003)</p> <p>Population: 120,965 Per Capita Income: \$34,182 Rank: 22 (Pop.), 3 (PCI)</p>	<p>County Rev./Income 2.92% (62)</p> <p>County Rev. Per Cap. \$996.42 (12)</p> <p>Property Tax/Income 2.05% (32)</p> <p>Property Tax Per Cap. \$701.49 (7)</p> <p>Sales Tax/Income 0.48% (97)</p> <p>Sales Tax Per Capita \$164.23 (52)</p>	<p>County Rev./Income 2.80% (70)</p> <p>County Rev. Per Cap. \$937.61 (12)</p> <p>Property Tax/Income 2.03% (33)</p> <p>Property Tax Per Cap. \$679.99 (7)</p> <p>Sales Tax/Income 0.36% (98)</p> <p>Sales Tax Per Capita \$120.77 (74)</p>	<p>Carrboro 17,648 (13) Chapel Hill 51,519 (5) Hillsborough 5,671 (11)</p>
Pamlico	 <p>2004 Burden: 3.89% 2003 Burden: 4.12% 2002 Burden: 3.77%</p> <p>Change FY03-04: -5.79% Rank: 78 (2004), 65 (2003)</p> <p>Population: 13,074 Per Capita Income: \$24,751 Rank: 91 (Pop.), 36 (PCI)</p>	<p>County Rev./Income 3.15% (46)</p> <p>County Rev. Per Cap. \$779.96 (44)</p> <p>Property Tax/Income 2.04% (33)</p> <p>Property Tax Per Cap. \$506.02 (28)</p> <p>Sales Tax/Income 0.65% (65)</p> <p>Sales Tax Per Capita \$161.38 (60)</p>	<p>County Rev./Income 3.50% (32)</p> <p>County Rev. Per Cap. \$839.78 (26)</p> <p>Property Tax/Income 2.12% (26)</p> <p>Property Tax Per Cap. \$507.44 (27)</p> <p>Sales Tax/Income 0.56% (56)</p> <p>Sales Tax Per Capita \$134.12 (50)</p>	<p>Alliance 792 (197) Arapahoe 434 (—) Bayboro 743 (167) Grantsboro 828 (198) Mesic 250 (—) Minnesott Beach 314 (109) Oriental 876 (70) Stonewall 286 (184) Vandemere 286 (156)</p>
Pasquotank	 <p>2004 Burden: 5.63% 2003 Burden: 5.90% 2002 Burden: 5.41%</p> <p>Change FY03-04: -4.57% Rank: 14 (2004), 10 (2003)</p> <p>Population: 37,606 Per Capita Income: \$22,266 Rank: 61 (Pop.), 68 (PCI)</p>	<p>County Rev./Income 3.55% (26)</p> <p>County Rev. Per Cap. \$790.10 (43)</p> <p>Property Tax/Income 1.56% (81)</p> <p>Property Tax Per Cap. \$347.96 (86)</p> <p>Sales Tax/Income 0.93% (11)</p> <p>Sales Tax Per Capita \$206.50 (14)</p>	<p>County Rev./Income 3.85% (13)</p> <p>County Rev. Per Cap. \$822.08 (32)</p> <p>Property Tax/Income 1.66% (66)</p> <p>Property Tax Per Cap. \$354.51 (80)</p> <p>Sales Tax/Income 0.70% (20)</p> <p>Sales Tax Per Capita \$149.86 (28)</p>	<p>Elizabeth City 18,249 (52)</p>
Pender	 <p>2004 Burden: 5.09% 2003 Burden: 4.55% 2002 Burden: 4.06%</p> <p>Change FY03-04: 11.71% Rank: 27 (2004), 47 (2003)</p> <p>Population: 45,144 Per Capita Income: \$21,489 Rank: 55 (Pop.), 77 (PCI)</p>	<p>County Rev./Income 3.88% (13)</p> <p>County Rev. Per Cap. \$833.28 (30)</p> <p>Property Tax/Income 2.52% (9)</p> <p>Property Tax Per Cap. \$541.85 (23)</p> <p>Sales Tax/Income 0.75% (44)</p> <p>Sales Tax Per Capita \$160.97 (64)</p>	<p>County Rev./Income 3.49% (33)</p> <p>County Rev. Per Cap. \$736.55 (52)</p> <p>Property Tax/Income 2.19% (23)</p> <p>Property Tax Per Cap. \$462.83 (41)</p> <p>Sales Tax/Income 0.60% (41)</p> <p>Sales Tax Per Capita \$126.43 (62)</p>	<p>Atkinson 244 (27) Burgaw 3,566 (72) Saint Helena 434 (132) Surf City 1,562 (8) Topsail Beach 518 (10) Watha 165 (136)</p>
Perquimans	 <p>2004 Burden: 4.94% 2003 Burden: 4.91% 2002 Burden: 4.14%</p> <p>Change FY03-04: 0.61% Rank: 33 (2004), 31 (2003)</p> <p>Population: 11,840 Per Capita Income: \$21,968 Rank: 92 (Pop.), 71 (PCI)</p>	<p>County Rev./Income 3.66% (23)</p> <p>County Rev. Per Cap. \$804.37 (39)</p> <p>Property Tax/Income 1.91% (40)</p> <p>Property Tax Per Cap. \$420.68 (60)</p> <p>Sales Tax/Income 0.81% (27)</p> <p>Sales Tax Per Capita \$177.31 (41)</p>	<p>County Rev./Income 3.76% (17)</p> <p>County Rev. Per Cap. \$770.95 (43)</p> <p>Property Tax/Income 1.97% (36)</p> <p>Property Tax Per Cap. \$404.69 (64)</p> <p>Sales Tax/Income 0.57% (49)</p> <p>Sales Tax Per Capita \$116.57 (82)</p>	<p>Hertford 2,083 (95) Winfall 571 (72)</p>







COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2004 DATA COUNTY ONLY (RANK)	2003 DATA COUNTY ONLY (RANK)	2004 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Person 	2004 Burden: 4.86% 2003 Burden: 4.71% 2002 Burden: 4.56% Change FY03-04: 3.24% Rank: 38 (2004), 39 (2003) Population: 36,985 Per Capita Income: \$23,824 Rank: 63 (Pop.), 49 (PCI)	County Rev./Income 3.78% (19) County Rev. Per Cap. \$901.28 (18) Property Tax/Income 2.41% (11) Property Tax Per Cap. \$574.84 (15) Sales Tax/Income 0.73% (47) Sales Tax Per Capita \$173.60 (47)	County Rev./Income 3.70% (21) County Rev. Per Cap. \$864.10 (20) Property Tax/Income 2.43% (10) Property Tax Per Cap. \$567.36 (15) Sales Tax/Income 0.58% (43) Sales Tax Per Capita \$136.13 (45)	Roxboro 8,833 (24)
	2004 Burden: 4.93% 2003 Burden: 4.70% 2002 Burden: 4.56% Change FY03-04: 4.90% Rank: 35 (2004), 40 (2003) Population: 141,508 Per Capita Income: \$25,746 Rank: 15 (Pop.), 31 (PCI)	County Rev./Income 2.64% (81) County Rev. Per Cap. \$680.27 (70) Property Tax/Income 1.38% (94) Property Tax Per Cap. \$356.20 (83) Sales Tax/Income 0.60% (79) Sales Tax Per Capita \$155.34 (73)	County Rev./Income 2.60% (79) County Rev. Per Cap. \$648.43 (74) Property Tax/Income 1.35% (93) Property Tax Per Cap. \$337.86 (86) Sales Tax/Income 0.51% (71) Sales Tax Per Capita \$127.21 (58)	Ayden 4,661 (137) Bethel 1,761 (133) Falkland 113 (158) Farmville 4,626 (105) Fountain 545 (112) Greenville 67,499 (19) Grifton 2,356 (143) Grimesland 441 (141) Simpson 469 (134) Winterville 6,606 (74)
Polk 	2004 Burden: 3.45% 2003 Burden: 3.17% 2002 Burden: 3.10% Change FY03-04: 8.74% Rank: 91 (2004), 96 (2003) Population: 18,966 Per Capita Income: \$32,290 Rank: 84 (Pop.), 4 (PCI)	County Rev./Income 2.55% (88) County Rev. Per Cap. \$821.87 (35) Property Tax/Income 1.76% (56) Property Tax Per Cap. \$566.98 (18) Sales Tax/Income 0.47% (98) Sales Tax Per Capita \$150.96 (80)	County Rev./Income 2.41% (93) County Rev. Per Cap. \$760.42 (46) Property Tax/Income 1.60% (74) Property Tax Per Cap. \$505.96 (28) Sales Tax/Income 0.39% (97) Sales Tax Per Capita \$124.00 (67)	Columbus 1,050 (57) Saluda 575 (18) Tryon 1,775 (26)
Randolph 	2004 Burden: 3.65% 2003 Burden: 3.62% 2002 Burden: 3.45% Change FY03-04: 0.80% Rank: 85 (2004), 84 (2003) Population: 135,805 Per Capita Income: \$23,651 Rank: 19 (Pop.), 52 (PCI)	County Rev./Income 2.44% (93) County Rev. Per Cap. \$577.95 (96) Property Tax/Income 1.45% (92) Property Tax Per Cap. \$343.38 (89) Sales Tax/Income 0.63% (70) Sales Tax Per Capita \$149.84 (82)	County Rev./Income 2.49% (88) County Rev. Per Cap. \$580.33 (94) Property Tax/Income 1.45% (88) Property Tax Per Cap. \$337.44 (87) Sales Tax/Income 0.51% (73) Sales Tax Per Capita \$118.48 (79)	Archdale 9,369 (80) Asheboro 22,947 (64) Franklinville 1,333 (183) Liberty 2,747 (144) Ramseur 1,700 (129) Randleman 3,989 (96) Seagrove 251 (61) Staley 356 (196) Trinity 6,830 (87)
Richmond 	2004 Burden: 4.92% 2003 Burden: 4.89% 2002 Burden: 5.87% Change FY03-04: 0.69% Rank: 36 (2004), 34 (2003) Population: 46,452 Per Capita Income: \$20,974 Rank: 52 (Pop.), 86 (PCI)	County Rev./Income 3.08% (51) County Rev. Per Capita \$645.08 (76) Property Tax/Income 1.76% (54) Property Tax Per Cap. \$369.50 (79) Sales Tax/Income 0.77% (37) Sales Tax Per Capita \$161.79 (57)	County Rev./Income 3.20% (49) County Rev. Per Cap. \$666.99 (70) Property Tax/Income 1.75% (60) Property Tax Per Cap. \$363.65 (78) Sales Tax/Income 0.61% (37) Sales Tax Per Capita \$127.18 (59)	Dobbins Heights 903 (177) Ellerbe 993 (139) Hamlet 5,871 (59) Hoffman 652 (178) Norman 75 (191) Rockingham 9,467 (68)
Robeson 	2004 Burden: 4.79% 2003 Burden: 4.96% 2002 Burden: 4.47% Change FY03-04: -3.40% Rank: 42 (2004), 29 (2003) Population: 126,554 Per Capita Income: \$18,659 Rank: 21 (Pop.), 98 (PCI)	County Rev./Income 3.03% (53) County Rev. Per Cap. \$565.33 (98) Property Tax/Income 1.59% (77) Property Tax Per Cap. \$296.94 (96) Sales Tax/Income 0.95% (9) Sales Tax Per Capita \$176.45 (43)	County Rev./Income 3.28% (45) County Rev. Per Cap. \$592.55 (88) Property Tax/Income 1.60% (75) Property Tax Per Cap. \$289.37 (95) Sales Tax/Income 0.70% (19) Sales Tax Per Capita \$126.99 (60)	ROBESON COUNTY Fairmont 2,651 (157) Lumber Bridge 120 (194) Lumberton 22,482 (65) Marietta 162 (207) Maxton 2,527 (148) McDonald 124 (212) Orrum 78 (210) Parkton 537 (183) Pembroke 2,698 (126) Proctorville 129 (206) Raynham 83 (208) Red Springs 3,450 (123) Rennert 340 (—) Rowland 1,155 (136) Saint Pauls 2,287 (156)

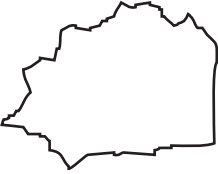


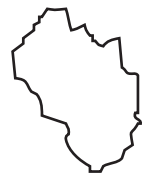
* Rank within relevant population range.

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2004 DATA COUNTY ONLY (RANK)	2003 DATA COUNTY ONLY (RANK)	2004 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Rockingham	 <p>2004 Burden: 5.03% 2003 Burden: 4.94% 2002 Burden: 4.72%</p> <p>Change FY03-04: 1.75% Rank: 30 (2004), 30 (2003)</p> <p>Population: 92,118 Per Capita Income: \$23,309 Rank: 27 (Pop.), 60 (PCI)</p>	<p>County Rev./Income 3.14% (47)</p> <p>County Rev. Per Cap. \$732.72 (60)</p> <p>Property Tax/Income 1.82% (49)</p> <p>Property Tax Per Cap. \$423.12 (56)</p> <p>Sales Tax/Income 0.60% (80)</p> <p>Sales Tax Per Capita \$139.08 (93)</p>	<p>County Rev./Income 3.15% (54)</p> <p>County Rev. Per Cap. \$717.78 (57)</p> <p>Property Tax/Income 1.86% (46)</p> <p>Property Tax Per Cap. \$424.57 (51)</p> <p>Sales Tax/Income 0.50% (76)</p> <p>Sales Tax Per Capita \$114.34 (88)</p>	<p>Eden 15,840 (54) Madison 2,235 (29) Mayodan 2,398 (87) Reidsville 14,626 (42) Stoneville 988 (30) Wentworth 2,872 (179)</p>
Rowan	 <p>2004 Burden: 4.47% 2003 Burden: 4.22% 2002 Burden: 4.01%</p> <p>Change FY03-04: 5.99% Rank: 54 (2004), 58 (2003)</p> <p>Population: 133,134 Per Capita Income: \$25,326 Rank: 20 (Pop.), 32 (PCI)</p>	<p>County Rev./Income 2.75% (75)</p> <p>County Rev. Per Cap. \$697.35 (66)</p> <p>Property Tax/Income 1.81% (52)</p> <p>Property Tax Per Cap. \$457.64 (44)</p> <p>Sales Tax/Income 0.61% (74)</p> <p>Sales Tax Per Capita \$155.48 (72)</p>	<p>County Rev./Income 2.45% (91)</p> <p>County Rev. Per Cap. \$607.95 (82)</p> <p>Property Tax/Income 1.67% (65)</p> <p>Property Tax Per Cap. \$414.51 (58)</p> <p>Sales Tax/Income 0.46% (85)</p> <p>Sales Tax Per Capita \$115.26 (86)</p>	<p>China Grove 3,932 (128) Cleveland 816 (74) East Spencer 1,711 (104) Faith 703 (68) Granite Quarry 2,248 (142) Landis 3,036 (138) Rockwell 2,005 (158) Salisbury 28,215 (14) Spencer 3,384 (90)</p>
Rutherford	 <p>2004 Burden: 4.32% 2003 Burden: 4.12% 2002 Burden: 3.84%</p> <p>Change FY03-04: 4.90% Rank: 60 (2004), 66 (2003)</p> <p>Population: 63,220 Per Capita Income: \$22,778 Rank: 38 (Pop.), 62 (PCI)</p>	<p>County Rev./Income 3.12% (48)</p> <p>County Rev. Per Cap. \$711.50 (64)</p> <p>Property Tax/Income 1.74% (59)</p> <p>Property Tax Per Cap. \$395.32 (66)</p> <p>Sales Tax/Income 0.82% (23)</p> <p>Sales Tax Per Capita \$187.25 (28)</p>	<p>County Rev./Income 2.99% (58)</p> <p>County Rev. Per Cap. \$665.66 (71)</p> <p>Property Tax/Income 1.83% (52)</p> <p>Property Tax Per Cap. \$407.76 (61)</p> <p>Sales Tax/Income 0.63% (35)</p> <p>Sales Tax Per Capita \$139.79 (43)</p>	<p>Bostic 322 (97) Chimney Rock Vill. 181 (62) Ellenboro 473 (165) Forest City 7,329 (69) Lake Lure 1,056 (12) Ruth 325 (159) Rutherfordton 4,142 (101) Spindale 3,917 (134)</p>
Sampson	 <p>2004 Burden: 3.84% 2003 Burden: 3.63% 2002 Burden: 3.30%</p> <p>Change FY03-04: 5.77% Rank: 81 (2004), 83 (2003)</p> <p>Population: 62,630 Per Capita Income: \$21,447 Rank: 39 (Pop.), 78 (PCI)</p>	<p>County Rev./Income 2.88% (66)</p> <p>County Rev. Per Cap. \$617.47 (84)</p> <p>Property Tax/Income 1.69% (65)</p> <p>Property Tax Per Cap. \$362.98 (80)</p> <p>Sales Tax/Income 0.71% (50)</p> <p>Sales Tax Per Capita \$151.95 (75)</p>	<p>County Rev./Income 2.80% (69)</p> <p>County Rev. Per Cap. \$583.28 (93)</p> <p>Property Tax/Income 1.56% (80)</p> <p>Property Tax Per Cap. \$325.44 (92)</p> <p>Sales Tax/Income 0.61% (39)</p> <p>Sales Tax Per Capita \$126.48 (61)</p>	<p>Autryville 201 (157) Clinton 8,657 (55) Garland 787 (90) Harrells 207 (180) Newton Grove 621 (102) Roseboro 1,350 (107) Salemberg 480 (118) Turkey 266 (181)</p>
Scotland	 <p>2004 Burden: 5.26% 2003 Burden: 5.51% 2002 Burden: 4.91%</p> <p>Change FY03-04: -4.62% Rank: 20 (2004), 15 (2003)</p> <p>Population: 36,864 Per Capita Income: \$21,529 Rank: 64 (Pop.), 75 (PCI)</p>	<p>County Rev./Income 3.78% (18)</p> <p>County Rev. Per Cap. \$814.65 (37)</p> <p>Property Tax/Income 2.24% (18)</p> <p>Property Tax Per Cap. \$482.82 (37)</p> <p>Sales Tax/Income 0.79% (32)</p> <p>Sales Tax Per Capita \$169.83 (50)</p>	<p>County Rev./Income 4.02% (11)</p> <p>County Rev. Per Cap. \$846.89 (25)</p> <p>Property Tax/Income 2.42% (11)</p> <p>Property Tax Per Cap. \$509.43 (24)</p> <p>Sales Tax/Income 0.74% (13)</p> <p>Sales Tax Per Capita \$155.37 (21)</p>	<p>East Laurinburg 291 (175) Gibson 580 (87) Laurinburg 15,961 (60) Wagram 783 (84)</p>
Stanly	 <p>2004 Burden: 4.74% 2003 Burden: 4.69% 2002 Burden: 4.38%</p> <p>Change FY03-04: 1.05% Rank: 45 (2004), 41 (2003)</p> <p>Population: 59,078 Per Capita Income: \$23,354 Rank: 41 (Pop.), 58 (PCI)</p>	<p>County Rev./Income 2.88% (65)</p> <p>County Rev. Per Cap. \$672.79 (71)</p> <p>Property Tax/Income 1.81% (51)</p> <p>Property Tax Per Cap. \$422.53 (57)</p> <p>Sales Tax/Income 0.63% (72)</p> <p>Sales Tax Per Capita \$147.01 (84)</p>	<p>County Rev./Income 2.95% (62)</p> <p>County Rev. Per Cap. \$682.45 (68)</p> <p>Property Tax/Income 1.84% (50)</p> <p>Property Tax Per Cap. \$426.79 (48)</p> <p>Sales Tax/Income 0.53% (64)</p> <p>Sales Tax Per Capita \$123.00 (70)</p>	<p>Albemarle 15,665 (44) Badin 1,971 (172) Locust 2,501 (153) Misenheimer 675 (131) New London 611 (133) Norwood 2,885 (162) Oakboro 1,166 (64) Red Cross 772 (182) Richfield 514 (130) Stanfield 1,284 (132)</p>

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2004 DATA COUNTY ONLY (RANK)	2003 DATA COUNTY ONLY (RANK)	2004 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Stokes 	2004 Burden: 3.26% 2003 Burden: 3.16% 2002 Burden: 3.20%	County Rev./Income 2.59% (87) County Rev. Per Cap. \$611.17 (87) Property Tax/Income 1.60% (75) Property Tax Per Cap. \$377.22 (76) Sales Tax/Income 0.64% (68) Sales Tax Per Capita \$151.19 (78)	County Rev./Income 2.57% (83) County Rev. Per Cap. \$591.77 (90) Property Tax/Income 1.63% (70) Property Tax Per Cap. \$374.53 (75) Sales Tax/Income 0.55% (59) Sales Tax Per Capita \$125.65 (64)	Danbury 107 (176) King 6,105 (72) Walnut Cove 1,523 (155)
	Change FY03-04: 3.37% Rank: 97 (2004), 97 (2003) Population: 45,887 Per Capita Income: \$23,581 Rank: 53 (Pop.), 54 (PCI)			
Surry 	2004 Burden: 4.28% 2003 Burden: 4.19% 2002 Burden: 3.83%	County Rev./Income 3.19% (44) County Rev. Per Cap. \$767.49 (46) Property Tax/Income 1.64% (69) Property Tax Per Cap. \$395.11 (67) Sales Tax/Income 0.82% (25) Sales Tax Per Capita \$197.43 (16)	County Rev./Income 3.20% (51) County Rev. Per Cap. \$758.75 (47) Property Tax/Income 1.66% (67) Property Tax Per Cap. \$393.92 (68) Sales Tax/Income 0.68% (24) Sales Tax Per Capita \$160.76 (16)	Dobson 1,481 (84) Elkin 4,152 (42) Mount Airy 8,514 (20) Pilot Mountain 1,284 (60)
	Change FY03-04: 2.29% Rank: 65 (2004), 60 (2003) Population: 72,276 Per Capita Income: \$24,051 Rank: 35 (Pop.), 45 (PCI)			
Swain 	2004 Burden: 3.89% 2003 Burden: 3.86% 2002 Burden: 3.98%	County Rev./Income 3.34% (37) County Rev. Per Cap. \$661.40 (75) Property Tax/Income 1.18% (98) Property Tax Per Cap. \$233.36 (100) Sales Tax/Income 0.89% (17) Sales Tax Per Capita \$176.68 (42)	County Rev./Income 3.38% (36) County Rev. Per Cap. \$643.31 (78) Property Tax/Income 1.19% (99) Property Tax Per Cap. \$225.26 (100) Sales Tax/Income 0.75% (12) Sales Tax Per Capita \$142.20 (37)	Bryson City 1,442 (92)
	Change FY03-04: 0.76% Rank: 77 (2004), 72 (2003) Population: 13,470 Per Capita Income: \$19,813 Rank: 90 (Pop.), 94 (PCI)			
Transylvania 	2004 Burden: 5.22% 2003 Burden: 4.64% 2002 Burden: 4.53%	County Rev./Income 4.14% (11) County Rev. Per Cap. \$1,045.71 (9) Property Tax/Income 2.52% (10) Property Tax Per Cap. \$637.07 (11) Sales Tax/Income 0.91% (12) Sales Tax Per Capita \$230.46 (8)	County Rev./Income 3.71% (19) County Rev. Per Cap. \$955.34 (10) Property Tax/Income 2.40% (12) Property Tax Per Cap. \$618.07 (11) Sales Tax/Income 0.69% (23) Sales Tax Per Capita \$177.36 (10)	Brevard 6,795 (8) Rosman 570 (44)
	Change FY03-04: 12.57% Rank: 22 (2004), 44 (2003) Population: 29,714 Per Capita Income: \$25,280 Rank: 70 (Pop.), 33 (PCI)			
Tyrrell 	2004 Burden: 6.16% 2003 Burden: 6.40% 2002 Burden: 5.41%	County Rev./Income 4.47% (8) County Rev. Per Cap. \$853.21 (24) Property Tax/Income 3.00% (6) Property Tax Per Cap. \$573.39 (16) Sales Tax/Income 0.89% (15) Sales Tax Per Capita \$170.63 (49)	County Rev./Income 4.91% (7) County Rev. Per Cap. \$877.65 (16) Property Tax/Income 2.94% (7) Property Tax Per Cap. \$526.40 (20) Sales Tax/Income 0.75% (11) Sales Tax Per Capita \$133.98 (51)	Columbia 838 (50)
	Change FY03-04: -3.73% Rank: 7 (2004), 7 (2003) Population: 4,174 Per Capita Income: \$19,082 Rank: 100 (Pop.), 97 (PCI)			
Union 	2004 Burden: 4.21% 2003 Burden: 4.23% 2002 Burden: 3.53%	County Rev./Income 2.49% (92) County Rev. Per Cap. \$665.99 (72) Property Tax/Income 1.45% (91) Property Tax Per Cap. \$388.87 (69) Sales Tax/Income 0.54% (93) Sales Tax Per Capita \$143.71 (89)	County Rev./Income 2.67% (77) County Rev. Per Cap. \$717.56 (58) Property Tax/Income 1.31% (96) Property Tax Per Cap. \$351.53 (81) Sales Tax/Income 0.44% (92) Sales Tax Per Capita \$116.94 (81)	Fairview 3,917 (199) Hemby Bridge 1,632 (198) Indian Trail 16,764 (85) Lake Park 2,679 (174) Marshville 2,664 (160) Marvin 1,709 (190) Mineral Springs 1,613 (197) Monroe 31,234 (15) Stallings 9,163 (83) Unionville 6,258 (89) Waxhaw 3,298 (113) Weddington 8,006 (88) Wesley Chapel 3,923 (196) Wingate 2,779 (171)
	Change FY03-04: -0.47% Rank: 67 (2004), 57 (2003) Population: 151,847 Per Capita Income: \$26,778 Rank: 12 (Pop.), 22 (PCI)			

* Rank within relevant population range.

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2004 DATA COUNTY ONLY (RANK)	2003 DATA COUNTY ONLY (RANK)	2004 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Vance	 <p>2004 Burden: 5.43% 2003 Burden: 5.14% 2002 Burden: 4.69%</p> <p>Change FY03-04: 5.65% Rank: 16 (2004), 22 (2003)</p> <p>Population: 43,829 Per Capita Income: \$21,594 Rank: 56 (Pop.), 73 (PCI)</p>	<p>County Rev./Income 3.43% (30)</p> <p>County Rev. Per Cap. \$741.23 (55)</p> <p>Property Tax/Income 1.98% (36)</p> <p>Property Tax Per Cap. \$427.08 (53)</p> <p>Sales Tax/Income 0.87% (20)</p> <p>Sales Tax Per Capita \$188.47 (26)</p>	<p>County Rev./Income 3.23% (47)</p> <p>County Rev. Per Cap. \$681.84 (69)</p> <p>Property Tax/Income 1.98% (35)</p> <p>Property Tax Per Cap. \$417.74 (55)</p> <p>Sales Tax/Income 0.73% (17)</p> <p>Sales Tax Per Capita \$153.34 (24)</p>	<p>Henderson 16,445 (48) Kittrell 141 (201) Middleburg 167 (174)</p>
Wake	 <p>2004 Burden: 4.75% 2003 Burden: 4.31% 2002 Burden: 4.14%</p> <p>Change FY03-04: 10.23% Rank: 44 (2004), 52 (2003)</p> <p>Population: 723,708 Per Capita Income: \$35,864 Rank: 2 (Pop.), 2 (PCI)</p>	<p>County Rev./Income 2.63% (83)</p> <p>County Rev. Per Cap. \$944.03 (14)</p> <p>Property Tax/Income 1.66% (68)</p> <p>Property Tax Per Cap. \$594.21 (14)</p> <p>Sales Tax/Income 0.45% (99)</p> <p>Sales Tax Per Capita \$160.99 (63)</p>	<p>County Rev./Income 2.43% (92)</p> <p>County Rev. Per Cap. \$869.10 (19)</p> <p>Property Tax/Income 1.57% (79)</p> <p>Property Tax Per Cap. \$563.19 (16)</p> <p>Sales Tax/Income 0.36% (99)</p> <p>Sales Tax Per Capita \$127.84 (56)</p>	<p>Apex 25,951 (12) Cary 110,028 (6) Fuquay-Varina 10,300 (9) Garner 21,106 (14) Holly Springs 13,362 (4) Knightdale 6,660 (22) Morrisville 12,126 (6) Raleigh 325,213 (10) Rolesville 1,036 (22) Wake Forest 17,235 (12) Wendell 4,769 (48) Zebulon 4,458 (34)</p>
Warren	 <p>2004 Burden: 5.87% 2003 Burden: 6.18% 2002 Burden: 5.31%</p> <p>Change FY03-04: -4.93% Rank: 11 (2004), 8 (2003)</p> <p>Population: 20,074 Per Capita Income: \$17,971 Rank: 81 (Pop.), 99 (PCI)</p>	<p>County Rev./Income 4.87% (6)</p> <p>County Rev. Per Cap. \$875.67 (22)</p> <p>Property Tax/Income 3.04% (5)</p> <p>Property Tax Per Cap. \$546.11 (21)</p> <p>Sales Tax/Income 0.79% (30)</p> <p>Sales Tax Per Capita \$142.35 (91)</p>	<p>County Rev./Income 5.27% (6)</p> <p>County Rev. Per Cap. \$910.52 (14)</p> <p>Property Tax/Income 3.13% (5)</p> <p>Property Tax Per Cap. \$541.56 (18)</p> <p>Sales Tax/Income 0.69% (21)</p> <p>Sales Tax Per Capita \$119.21 (78)</p>	<p>Macon 110 (81) Norlina 1,100 (88) Warrenton 786 (24)</p>
Washington	 <p>2004 Burden: 4.82% 2003 Burden: 5.02% 2002 Burden: 4.38%</p> <p>Change FY03-04: -4.03% Rank: 40 (2004), 27 (2003)</p> <p>Population: 13,480 Per Capita Income: \$21,239 Rank: 89 (Pop.), 82 (PCI)</p>	<p>County Rev./Income 3.35% (36)</p> <p>County Rev. Per Cap. \$711.03 (65)</p> <p>Property Tax/Income 1.99% (35)</p> <p>Property Tax Per Cap. \$421.78 (59)</p> <p>Sales Tax/Income 0.77% (35)</p> <p>Sales Tax Per Capita \$164.05 (53)</p>	<p>County Rev./Income 3.55% (31)</p> <p>County Rev. Per Cap. \$733.99 (54)</p> <p>Property Tax/Income 1.96% (37)</p> <p>Property Tax Per Cap. \$405.94 (62)</p> <p>Sales Tax/Income 0.58% (45)</p> <p>Sales Tax Per Capita \$119.74 (77)</p>	<p>Creswell 264 (119) Plymouth 3,992 (117) Roper 630 (69)</p>
Watauga	 <p>2004 Burden: 5.56% 2003 Burden: 5.48% 2002 Burden: 4.75%</p> <p>Change FY03-04: 1.55% Rank: 15 (2004), 17 (2003)</p> <p>Population: 42,854 Per Capita Income: \$24,472 Rank: 58 (Pop.), 40 (PCI)</p>	<p>County Rev./Income 3.36% (34)</p> <p>County Rev. Per Cap. \$822.99 (33)</p> <p>Property Tax/Income 1.95% (38)</p> <p>Property Tax Per Cap. \$478.15 (39)</p> <p>Sales Tax/Income 0.93% (10)</p> <p>Sales Tax Per Capita \$228.02 (9)</p>	<p>County Rev./Income 3.42% (35)</p> <p>County Rev. Per Cap. \$807.62 (35)</p> <p>Property Tax/Income 2.11% (27)</p> <p>Property Tax Per Cap. \$499.39 (31)</p> <p>Sales Tax/Income 0.80% (10)</p> <p>Sales Tax Per Capita \$188.15 (7)</p>	<p>Beech Mountain 350 (4) Blowing Rock 1,430 (5) Boone 14,120 (34) Seven Devils 138 (7)</p>
Wayne	 <p>2004 Burden: 3.92% 2003 Burden: 3.87% 2002 Burden: 3.54%</p> <p>Change FY03-04: 1.47% Rank: 76 (2004), 70 (2003)</p> <p>Population: 115,110 Per Capita Income: \$23,584 Rank: 23 (Pop.), 53 (PCI)</p>	<p>County Rev./Income 2.63% (84)</p> <p>County Rev. Per Cap. \$620.58 (82)</p> <p>Property Tax/Income 1.43% (93)</p> <p>Property Tax Per Cap. \$336.62 (91)</p> <p>Sales Tax/Income 0.64% (69)</p> <p>Sales Tax Per Capita \$150.53 (81)</p>	<p>County Rev./Income 2.62% (78)</p> <p>County Rev. Per Cap. \$606.22 (83)</p> <p>Property Tax/Income 1.23% (98)</p> <p>Property Tax Per Cap. \$284.20 (97)</p> <p>Sales Tax/Income 0.53% (62)</p> <p>Sales Tax Per Capita \$123.55 (68)</p>	<p>Eureka 240 (120) Fremont 1,432 (147) Goldsboro 38,517 (24) Mount Olive 4,593 (—) Pikeville 714 (108) Seven Springs 87 (40) Walnut Creek 882 (28)</p>

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2004 DATA COUNTY ONLY (RANK)	2003 DATA COUNTY ONLY (RANK)	2004 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Wilkes 	2004 Burden: 3.72% 2003 Burden: 3.51% 2002 Burden: 3.27% Change FY03-04: 5.78% Rank: 83 (2004), 87 (2003) Population: 66,982 Per Capita Income: \$24,633 Rank: 37 (Pop.), 38 (PCI)	County Rev./Income 3.02% (55) County Rev. Per Cap. \$743.48 (54) Property Tax/Income 1.74% (58) Property Tax Per Cap. \$428.42 (52) Sales Tax/Income 0.79% (29) Sales Tax Per Capita \$195.32 (19)	County Rev./Income 2.86% (66) County Rev. Per Cap. \$686.29 (67) Property Tax/Income 1.71% (62) Property Tax Per Cap. \$410.84 (60) Sales Tax/Income 0.66% (28) Sales Tax Per Capita \$159.24 (19)	North Wilkesboro 4,150 (37) Ronda 475 (105) Wilkesboro 3,187 (32)
Wilson 	2004 Burden: 5.67% 2003 Burden: 5.58% 2002 Burden: 4.99% Change FY03-04: 1.68% Rank: 13 (2004), 14 (2003) Population: 76,414 Per Capita Income: \$25,121 Rank: 34 (Pop.), 35 (PCI)	County Rev./Income 2.99% (57) County Rev. Per Cap. \$751.75 (52) Property Tax/Income 1.79% (53) Property Tax Per Cap. \$448.99 (46) Sales Tax/Income 0.64% (67) Sales Tax Per Capita \$161.24 (61)	County Rev./Income 3.03% (56) County Rev. Per Cap. \$743.33 (51) Property Tax/Income 1.85% (47) Property Tax Per Cap. \$453.98 (43) Sales Tax/Income 0.54% (61) Sales Tax Per Capita \$133.41 (52)	Black Creek 728 (114) Elm City 1,394 (108) Lucama 881 (126) Saratoga 387 (—) Sims 131 (111) Stantonsburg 731 (98) Wilson 47,441 (18)
Yadkin 	2004 Burden: 3.35% 2003 Burden: 3.34% 2002 Burden: 3.38% Change FY03-04: 0.49% Rank: 95 (2004), 92 (2003) Population: 37,054 Per Capita Income: \$23,863 Rank: 62 (Pop.), 48 (PCI)	County Rev./Income 2.69% (78) County Rev. Per Cap. \$641.96 (78) Property Tax/Income 1.66% (67) Property Tax Per Cap. \$395.94 (65) Sales Tax/Income 0.67% (58) Sales Tax Per Capita \$161.04 (62)	County Rev./Income 2.72% (74) County Rev. Per Cap. \$636.67 (80) Property Tax/Income 1.80% (54) Property Tax Per Cap. \$420.68 (52) Sales Tax/Income 0.58% (48) Sales Tax Per Capita \$134.46 (49)	Boonville 1,144 (149) East Bend 663 (142) Jonesville 2,246 (127) Yadkinville 2,804 (164)
Yancey 	2004 Burden: 3.93% 2003 Burden: 3.85% 2002 Burden: 3.60% Change FY03-04: 2.11% Rank: 74 (2004), 73 (2003) Population: 18,071 Per Capita Income: \$19,730 Rank: 85 (Pop.), 95 (PCI)	County Rev./Income 3.35% (35) County Rev. Per Cap. \$661.82 (74) Property Tax/Income 2.13% (23) Property Tax Per Cap. \$420.01 (61) Sales Tax/Income 0.91% (13) Sales Tax Per Capita \$179.14 (38)	County Rev./Income 3.33% (41) County Rev. Per Cap. \$652.78 (72) Property Tax/Income 2.11% (28) Property Tax Per Cap. \$413.32 (59) Sales Tax/Income 0.84% (7) Sales Tax Per Capita \$163.60 (14)	Burnsville 1,628 (82)

* Rank within relevant population range.

2004 Combined County & Municipal Revenues by Municipality

MUNICIPALITIES WITH POPULATIONS GREATER THAN 25,000 (26 MUNICIPALITIES RANKED)

MUNICIPALITY	COUNTY	LOCAL REVENUES PER CAPITA	2004 RANK	2003 RANK	PROPERTY TAX BURDEN PER CAPITA	2004 RANK	2003 RANK	SALES TAX BURDEN PER CAPITA	2004 RANK	2003 RANK
HIGH BURDEN — UPPER QUARTILE										
Charlotte	Mecklenburg	\$2,185.13	1	1	\$1,231.09	1	1	\$427.28	1	1
Wilmington	New Hanover	\$1,919.39	2	2	\$1,120.90	3	2	\$381.77	3	4
Asheville	Buncombe	\$1,819.31	3	4	\$1,000.26	7	8	\$398.33	2	2
Durham	Durham	\$1,777.88	4	3	\$1,066.42	5	5	\$325.80	6	5
Chapel Hill	Orange ^a	\$1,771.11	5	6	\$1,165.47	2	3	\$312.81	14	13
Cary	Wake	\$1,756.73	6	8	\$1,033.75	6	6	\$317.25	11	6
AVERAGE BURDEN — SECOND AND THIRD QUARTILES										
Hickory	Catawba	\$1,747.22	7	5	\$974.64	10	7	\$361.60	4	3
Winston-Salem	Forsyth	\$1,692.86	8	9	\$929.62	13	12	\$320.56	8	14
Huntersville	Mecklenburg	\$1,687.88	9	11	\$1,109.39	4	4	\$307.39	16	18
Raleigh	Wake	\$1,680.40	10	13	\$943.40	12	13	\$321.36	7	7
Greensboro	Guilford	\$1,669.02	11	7	\$971.74	11	9	\$318.04	10	12
Apex	Wake	\$1,631.55	12	14	\$975.73	9	11	\$316.60	12	10
High Point	Guilford ^a	\$1,618.93	13	12	\$990.43	8	10	\$308.67	15	15
Salisbury	Rowan	\$1,521.40	14	10	\$901.27	14	15	\$305.48	17	24
Monroe	Union	\$1,477.19	15	15	\$742.44	18	20	\$299.43	21	19
Concord	Cabarrus	\$1,448.38	16	16	\$896.96	15	14	\$332.25	5	8
Gastonia	Gaston	\$1,427.43	17	18	\$888.61	16	16	\$291.42	23	22
Wilson	Wilson	\$1,397.84	18	17	\$731.54	20	17	\$260.39	26	25
Greenville	Pitt	\$1,367.40	19	19	\$638.15	23	24	\$305.14	18	9
Fayetteville	Cumberland	\$1,354.32	20	20	\$744.31	17	21	\$313.94	13	17
LOWER BURDEN — LOWER QUARTILE										
Burlington	Alamance	\$1,253.36	21	22	\$734.27	19	19	\$302.18	20	11
Rocky Mount	Nash ^a	\$1,222.37	22	21	\$669.15	22	22	\$291.89	22	20
Kannapolis	Cabarrus ^a	\$1,161.10	23	23	\$714.39	21	18	\$282.36	25	26
Goldsboro	Wayne	\$1,156.96	24	25	\$616.46	25	25	\$289.95	24	21
Thomasville	Davidson	\$1,130.60	25	24	\$630.92	24	23	\$319.57	9	16
Jacksonville	Onslow	\$960.03	26	26	\$399.20	26	26	\$302.61	19	23

MUNICIPALITIES WITH POPULATIONS OF 5,000–24,999 (90 MUNICIPALITIES RANKED)

HIGH BURDEN — UPPER QUARTILE										
Kill Devil Hills	Dare	\$3,551.82	1	1	\$1,571.91	1	1	\$677.48	1	1
Oak Island	Brunswick	\$2,499.54	2	2	\$1,454.72	2	3	\$396.61	8	3
Carolina Beach	New Hanover	\$2,380.99	3	3	\$1,223.13	5	4	\$410.66	4	8
Holly Springs	Wake	\$2,009.08	4	5	\$1,006.06	16	16	\$301.50	49	46
Cornelius	Mecklenburg	\$1,952.48	5	6	\$1,245.96	4	5	\$351.14	20	19
Morrisville	Wake	\$1,893.68	6	4	\$1,290.53	3	2	\$263.38	71	78
Morehead City	Carteret	\$1,804.18	7	7	\$1,052.58	12	10	\$362.58	17	11
Brevard	Transylvania	\$1,801.82	8	8	\$1,072.68	11	11	\$381.82	10	18
Fuquay-Varina	Wake	\$1,766.68	9	10	\$1,045.86	13	15	\$319.50	35	39
Davidson	Mecklenburg	\$1,749.82	10	13	\$1,182.20	7	7	\$335.29	27	31
Hillsborough	Orange	\$1,737.02	11	9	\$1,214.03	6	6	\$315.44	40	47
Wake Forest	Wake	\$1,700.89	12	22	\$990.15	18	21	\$302.45	48	55
Carrboro	Orange	\$1,689.22	13	16	\$1,143.01	8	8	\$317.51	39	49
Garner	Wake	\$1,669.14	14	19	\$1,073.03	10	12	\$329.71	30	28
Waynesville	Haywood	\$1,667.44	15	14	\$916.55	24	19	\$403.59	5	5
Pinehurst	Moore	\$1,660.41	16	21	\$1,033.13	14	22	\$349.86	23	17
Matthews	Mecklenburg	\$1,643.59	17	15	\$1,105.37	9	9	\$306.24	45	43
Mooresville	Iredell	\$1,637.03	18	23	\$990.02	19	18	\$372.63	12	9
Washington	Beaufort	\$1,633.27	19	11	\$810.27	38	33	\$360.91	19	13
Mount Airy	Surry	\$1,608.31	20	17	\$906.18	27	20	\$414.23	3	4
Clayton	Johnston	\$1,601.62	21	12	\$887.34	29	36	\$335.87	26	37
Knightdale	Wake	\$1,597.70	22	25	\$939.95	22	24	\$326.33	31	26

MUNICIPALITY	COUNTY	LOCAL REVENUES PER CAPITA	2004 RANK	2003 RANK	PROPERTY TAX BURDEN PER CAPITA	2004 RANK	2003 RANK	SALES TAX BURDEN PER CAPITA	2004 RANK	2003 RANK
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AVERAGE BURDEN — SECOND AND THIRD QUARTILES

New Bern	Craven	\$1,589.33	23	18	\$707.67	50	50	\$351.08	21	21
Roxboro	Person	\$1,574.85	24	20	\$1,001.45	17	14	\$309.44	42	48
Smithfield	Johnston	\$1,560.91	25	24	\$889.08	28	38	\$341.55	24	44
Black Mountain	Buncombe	\$1,556.94	26	27	\$826.95	35	32	\$330.97	29	32
Kernersville	Forsyth	\$1,528.22	27	28	\$973.11	20	17	\$333.84	28	29
Conover	Catawba	\$1,523.77	28	29	\$884.82	30	23	\$367.92	15	12
Mint Hill	Mecklenburg	\$1,516.09	29	30	\$1,032.26	15	13	\$289.89	60	66
Southern Pines	Moore	\$1,507.69	30	26	\$956.38	21	25	\$361.14	18	15
Hendersonville	Henderson	\$1,497.88	31	31	\$916.48	25	27	\$376.74	11	7
Sanford	Lee	\$1,474.38	32	34	\$911.20	26	26	\$350.16	22	22
Statesville	Iredell	\$1,465.63	33	38	\$801.91	40	41	\$399.92	6	6
Boone	Watauga	\$1,435.84	34	33	\$751.08	43	40	\$453.16	2	2
Belmont	Gaston	\$1,403.52	35	57	\$883.65	31	37	\$278.79	67	58
Williamston	Martin	\$1,400.43	36	35	\$849.97	33	28	\$318.57	38	34
Mebane	Alamance	\$1,392.97	37	48	\$936.86	23	29	\$299.33	51	50
Newton	Catawba	\$1,382.22	38	41	\$738.85	44	44	\$368.17	14	10
Fletcher	Henderson	\$1,381.44	39	45	\$810.50	37	39	\$387.86	9	14
Edenton	Chowan	\$1,372.56	40	56	\$633.27	68	68	\$294.01	58	62
Lincolnton	Lincoln	\$1,368.69	41	32	\$798.51	41	30	\$364.18	16	16
Reidsville	Rockingham	\$1,358.38	42	40	\$846.37	34	35	\$277.76	69	69
Cherryville	Gaston	\$1,345.44	43	60	\$809.24	39	49	\$296.32	55	61
Albemarle	Stanly	\$1,343.19	44	36	\$734.57	45	42	\$294.52	57	56
Mount Holly	Gaston	\$1,334.07	45	47	\$878.94	32	31	\$280.50	63	57
Siler City	Chatham	\$1,332.06	46	37	\$812.73	36	34	\$320.38	33	23
Marion	McDowell	\$1,318.64	47	77	\$637.37	66	80	\$370.53	13	20
Henderson	Vance	\$1,306.19	48	49	\$704.25	51	51	\$319.65	34	30
Whiteville	Columbus	\$1,305.97	49	43	\$692.65	54	53	\$279.95	65	60
Selma	Johnston	\$1,290.85	50	39	\$712.84	49	63	\$251.09	78	75
Tarboro	Edgecombe	\$1,286.59	51	46	\$713.73	48	48	\$264.10	70	70
Elizabeth City	Pasquotank	\$1,285.22	52	42	\$570.25	75	73	\$339.55	25	33
Dunn	Harnett	\$1,268.20	53	50	\$653.96	64	74	\$279.09	66	71
Eden	Rockingham	\$1,260.77	54	52	\$697.27	53	56	\$277.82	68	68
Clinton	Sampson	\$1,245.58	55	67	\$686.23	56	69	\$305.95	46	27
Spring Lake	Cumberland	\$1,240.04	56	68	\$655.05	63	65	\$307.34	44	36
Morganton	Burke	\$1,236.48	57	55	\$701.23	52	47	\$237.05	80	80
Bessemer City	Gaston	\$1,234.34	58	66	\$755.05	42	54	\$284.78	61	59
Hamlet	Richmond	\$1,233.16	59	59	\$612.22	71	67	\$319.14	36	24
Laurinburg	Scotland	\$1,218.78	60	44	\$656.07	62	55	\$249.26	79	74
Oxford	Granville	\$1,213.86	61	61	\$608.39	72	66	\$313.27	41	40
Kinston	Lenoir	\$1,213.60	62	54	\$726.28	46	46	\$297.23	54	64
Lexington	Davidson	\$1,208.03	63	53	\$678.84	57	52	\$309.23	43	41
Asheboro	Randolph	\$1,196.43	64	63	\$725.28	47	43	\$298.95	53	54
Lumberton	Robeson	\$1,193.69	65	58	\$570.90	74	76	\$322.04	32	35
Roanoke Rapids	Halifax	\$1,152.68	66	62	\$687.24	55	59	\$253.53	75	76
Lenoir	Caldwell	\$1,144.10	67	65	\$657.86	61	58	\$280.31	64	65

LOWER BURDEN — LOWER QUARTILE

Rockingham	Richmond	\$1,140.56	68	64	\$601.26	73	71	\$318.72	37	25
Forest City	Rutherford	\$1,138.92	69	71	\$563.60	77	75	\$255.34	74	79
Graham	Alamance	\$1,129.86	70	69	\$662.88	59	60	\$298.95	52	38
Kings Mountain	Cleveland ^a	\$1,129.09	71	75	\$545.65	79	77	\$232.83	83	81
King	Stokes	\$1,124.49	72	72	\$661.33	60	61	\$257.84	73	73
Shelby	Cleveland	\$1,106.05	73	76	\$631.17	69	70	\$258.46	72	77
Winterville	Pitt	\$1,094.39	74	73	\$560.54	78	79	\$296.09	56	45
Mills River ^d	Henderson	\$1,071.61	75	—	\$536.53	81	—	\$397.09	7	—
Elon College	Alamance	\$1,046.49	76	80	\$566.99	76	78	\$290.13	59	42
Wadesboro	Anson	\$1,044.65	77	51	\$641.22	65	57	\$252.14	77	63
Harrisburg	Cabarrus	\$1,041.38	78	81	\$634.18	67	62	\$252.79	76	83
Lewisville	Forsyth	\$1,028.46	79	78	\$676.78	58	45	\$234.89	81	84
Archdale	Randolph	\$1,005.72	80	79	\$531.80	82	82	\$305.38	47	53
Clemmons	Forsyth	\$970.34	81	82	\$626.35	70	64	\$219.49	84	85

MUNICIPALITY	COUNTY	LOCAL REVENUES			PROPERTY TAX BURDEN			SALES TAX BURDEN		
		PER CAPITA	2004 RANK	2003 RANK	PER CAPITA	2004 RANK	2003 RANK	PER CAPITA	2004 RANK	2003 RANK
Havelock	Craven	\$909.27	82	84	\$461.76	84	84	\$234.36	82	82
Stallings	Union	\$875.84	83	74	\$523.18	83	83	\$190.72	85	86
Summerfield	Guilford	\$831.71	84	83	\$542.30	80	81	\$171.69	86	72
WIndian Trail	Union	\$800.32	85	85	\$456.00	85	85	\$168.59	87	87
Sawmills	Caldwell	\$790.55	86	87	\$374.21	89	87	\$282.32	62	67
Trinity	Randolph	\$767.99	87	88	\$375.98	88	88	\$301.08	50	52
Weddington	Union	\$764.15	88	86	\$428.32	86	86	\$162.42	88	88
Unionville	Union	\$684.28	89	89	\$397.66	87	89	\$147.31	89	89
Hope Mills ^b	Cumberland	—	—	70	—	—	72	—	—	51

MUNICIPALITIES WITH POPULATIONS OF 1,000–4,999 (202 MUNICIPALITIES RANKED)

HIGH BURDEN — UPPER QUARTILE

Nags Head	Dare	\$5,191.51	1	1	\$2,200.51	1	2	\$939.04	1	1
Manteo	Dare	\$4,412.75	2	2	\$1,935.36	5	7	\$817.31	2	3
Kitty Hawk	Dare	\$3,531.89	3	4	\$1,597.54	10	11	\$684.15	4	5
Wrightsville Beach	New Hanover	\$3,317.07	4	7	\$1,486.63	13	12	\$492.12	10	12
Blowing Rock	Watauga	\$3,246.94	5	6	\$2,116.84	2	3	\$449.73	14	11
Pine Knoll Shores	Carteret	\$3,244.52	6	11	\$1,979.32	4	5	\$706.37	3	10
Southern Shores	Dare	\$3,214.13	7	5	\$1,406.96	14	15	\$614.92	8	7
Surf City	Pender	\$3,191.30	8	14	\$1,802.51	7	14	\$485.34	11	13
Emerald Isle	Carteret	\$3,153.51	9	8	\$1,810.35	6	6	\$650.41	6	9
Atlantic Beach	Carteret	\$3,057.77	10	9	\$1,696.70	8	8	\$585.85	9	6
Sunset Beach	Brunswick	\$2,938.51	11	13	\$1,366.51	15	21	\$401.59	26	25
Lake Lure	Rutherford	\$2,932.57	12	12	\$1,578.82	11	10	\$671.66	5	4
Claremont	Catawba	\$2,915.73	13	10	\$2,082.76	3	4	\$409.14	24	46
Biltmore Forest	Buncombe	\$2,534.95	14	15	\$1,639.71	9	9	\$648.83	7	8
Pineville	Mecklenburg	\$2,312.97	15	16	\$1,507.60	12	13	\$394.74	33	41
Weaverville	Buncombe	\$2,248.15	16	20	\$1,152.89	22	24	\$460.80	12	20
Southport	Brunswick	\$2,197.53	17	17	\$1,310.41	17	20	\$401.12	27	23
Shallotte	Brunswick	\$2,144.35	18	18	\$1,342.49	16	18	\$395.70	31	29
Kure Beach	New Hanover	\$2,142.62	19	22	\$1,244.06	18	17	\$444.34	16	36
Elizabethtown	Bladen	\$2,104.28	20	19	\$839.91	53	48	\$318.72	75	101
Maggie Valley	Haywood	\$2,103.40	21	21	\$1,216.50	19	16	\$328.77	66	55
Rolesville	Wake	\$2,063.56	22	40	\$1,022.26	30	31	\$316.29	79	82
Banner Elk	Avery	\$1,851.63	23	24	\$1,131.52	24	23	\$428.34	20	16
Bladenboro	Bladen	\$1,842.03	24	23	\$683.85	102	93	\$270.47	145	174
Franklin	Macon	\$1,824.84	25	37	\$1,082.50	25	30	\$378.56	41	42
Tryon	Polk	\$1,796.04	26	34	\$1,196.37	20	25	\$327.82	69	76
Pittsboro	Chatham	\$1,764.92	27	26	\$931.26	37	36	\$323.42	71	64
Beaufort	Carteret	\$1,740.14	28	29	\$1,052.72	27	26	\$332.37	62	61
Madison	Rockingham	\$1,739.90	29	25	\$1,194.66	21	19	\$278.52	134	146
Canton	Haywood	\$1,738.73	30	31	\$1,141.65	23	22	\$415.66	21	32
Murphy	Cherokee	\$1,697.01	31	33	\$806.53	61	59	\$448.89	15	15
Wilkesboro	Wilkes	\$1,683.15	32	30	\$1,026.56	29	32	\$410.64	23	17
Belhaven	Beaufort	\$1,676.57	33	27	\$714.29	86	72	\$364.85	46	44
Zebulon	Wake	\$1,660.53	34	28	\$1,044.50	28	29	\$319.69	74	70
Swansboro	Onslow	\$1,637.61	35	70	\$584.22	143	123	\$294.21	109	122
Maiden	Catawba	\$1,621.14	36	50	\$774.17	70	63	\$362.67	48	45
North Wilkesboro	Wilkes	\$1,610.89	37	32	\$954.57	34	35	\$432.65	19	24
Sylva	Jackson	\$1,603.65	38	54	\$919.48	40	38	\$399.33	28	18
Jamestown	Guilford	\$1,598.75	39	39	\$860.26	47	46	\$274.63	140	84
West Jefferson	Ashe	\$1,586.69	40	45	\$1,063.67	26	28	\$376.51	42	31
Boiling Spring Lakes	Brunswick	\$1,581.24	41	36	\$967.39	32	34	\$389.64	36	28
Elkin	Surry	\$1,567.51	42	46	\$810.36	59	56	\$412.82	22	21
Calabash	Brunswick	\$1,546.14	43	38	\$909.80	41	44	\$403.84	25	19
Bermuda Run	Davie	\$1,539.39	44	41	\$761.93	75	69	\$285.93	123	88
Troutman	Iredell	\$1,526.18	45	100	\$783.71	67	74	\$384.19	38	40
Mocksville	Davie	\$1,522.01	46	51	\$834.73	54	51	\$440.80	18	90
Aberdeen	Moore	\$1,514.23	47	47	\$925.17	38	42	\$353.29	53	59
Wendell	Wake	\$1,507.90	48	48	\$867.28	45	47	\$325.70	70	72
Navassa	Brunswick	\$1,504.17	49	43	\$893.35	43	40	\$396.37	30	26

MUNICIPALITY	COUNTY	LOCAL REVENUES PER CAPITA	2004 RANK	2003 RANK	PROPERTY TAX BURDEN PER CAPITA	2004 RANK	2003 RANK	SALES TAX BURDEN PER CAPITA	2004 RANK	2003 RANK
Leland	Brunswick	\$1,499.21	50	42	\$921.00	39	39	\$381.25	39	34

AVERAGE BURDEN — SECOND AND THIRD QUARTILES

St. James	Brunswick	\$1,494.45	51	35	\$1,007.96	31	27	\$293.98	110	89
Carolina Shores	Brunswick	\$1,494.04	52	44	\$869.41	44	37	\$372.27	43	49
Cape Carteret	Carteret	\$1,466.32	53	57	\$946.72	35	33	\$321.17	72	65
Louisburg	Franklin	\$1,450.53	54	49	\$798.16	64	61	\$249.01	162	164
Newport	Carteret	\$1,448.38	55	61	\$850.47	50	45	\$287.89	121	143
Wallace	Duplin	\$1,434.06	56	52	\$721.91	85	79	\$310.69	87	58
Columbus	Polk	\$1,429.23	57	58	\$829.46	55	70	\$297.56	102	85
Laurel Park	Henderson	\$1,424.91	58	64	\$862.72	46	53	\$393.71	34	37
Weldon	Halifax	\$1,416.08	59	81	\$933.60	36	76	\$274.66	139	128
Pilot Mountain	Surry	\$1,407.33	60	53	\$799.64	63	52	\$395.35	32	22
Kenly	Johnston	\$1,400.92	61	67	\$825.56	56	77	\$305.78	92	125
Cramerton	Gaston	\$1,395.77	62	86	\$956.14	33	43	\$281.66	131	114
Stanley	Gaston	\$1,391.56	63	83	\$896.53	42	55	\$289.58	117	111
Oakboro	Stanly	\$1,387.75	64	75	\$844.74	52	49	\$296.98	103	106
Murfreesboro	Hertford	\$1,375.65	65	89	\$761.79	76	97	\$301.65	95	137
Pinebluff	Moore	\$1,375.09	66	80	\$740.97	81	125	\$355.95	52	52
Broadway	Lee	\$1,368.88	67	88	\$806.65	60	67	\$350.85	55	63
Spruce Pine	Mitchell	\$1,365.22	68	73	\$737.85	83	80	\$368.25	45	35
Creedmoor	Granville	\$1,363.70	69	71	\$794.66	66	60	\$304.42	94	110
Robbins	Moore	\$1,358.55	70	66	\$754.95	78	104	\$370.59	44	50
Clyde	Haywood	\$1,352.59	71	63	\$770.28	71	62	\$397.00	29	39
Burgaw	Pender	\$1,347.36	72	91	\$776.36	68	91	\$331.99	63	73
Ahoskie	Hertford	\$1,345.34	73	84	\$761.66	77	78	\$301.01	96	92
Beulaville	Duplin	\$1,344.73	74	55	\$687.65	96	98	\$314.09	81	57
Carthage	Moore	\$1,344.22	75	59	\$811.97	58	83	\$347.63	57	51
Whispering Pines	Moore	\$1,343.21	76	72	\$859.58	48	57	\$353.03	54	48
Mount Pleasant	Cabarrus	\$1,324.98	77	78	\$769.53	72	64	\$280.41	132	152
Benson	Johnston	\$1,324.70	78	60	\$768.78	73	88	\$308.70	89	134
Jefferson	Ashe	\$1,323.00	79	101	\$749.29	80	71	\$379.04	40	33
Spring Hope	Nash	\$1,316.91	80	62	\$795.08	65	54	\$311.42	86	78
Gibsonville	Guilford ^a	\$1,316.52	81	113	\$852.17	49	65	\$289.87	116	96
Burnsville	Yancey	\$1,312.07	82	74	\$847.30	51	41	\$359.81	51	30
Rose Hill	Duplin	\$1,310.39	83	65	\$659.20	112	111	\$347.70	56	62
Dobson	Surry	\$1,299.09	84	93	\$626.70	126	119	\$442.52	17	27
Nashville	Nash	\$1,297.49	85	102	\$705.24	88	87	\$298.22	101	102
Long View	Catawba	\$1,292.24	86	95	\$668.84	107	112	\$363.02	47	43
Mayodan	Rockingham	\$1,291.13	87	79	\$775.44	69	58	\$275.91	137	147
Norlina	Warren	\$1,278.02	88	77	\$767.26	74	68	\$299.62	98	97
Robersonville	Martin	\$1,266.93	89	110	\$739.94	82	73	\$272.34	143	157
Spencer	Rowan	\$1,265.20	90	134	\$752.83	79	100	\$329.44	65	132
Warsaw	Duplin	\$1,263.03	91	68	\$666.44	108	102	\$313.52	83	56
Bryson City	Swain	\$1,251.09	92	97	\$499.58	172	168	\$361.92	49	47
Lowell	Gaston	\$1,247.10	93	128	\$803.34	62	81	\$275.16	138	112
Andrews	Cherokee	\$1,242.08	94	114	\$530.44	161	154	\$456.52	13	14
Hertford	Perquimans	\$1,233.99	95	109	\$602.73	137	133	\$328.75	67	107
Randleman	Randolph	\$1,233.68	96	90	\$681.53	103	103	\$289.53	118	108
Rural Hall	Forsyth	\$1,233.44	97	106	\$817.66	57	50	\$294.68	108	142
Sparta	Alleghany	\$1,230.34	98	108	\$609.50	133	114	\$360.62	50	54
Raeford	Hoke	\$1,229.18	99	121	\$646.44	115	126	\$317.03	78	151
Haw River	Alamance	\$1,226.02	100	107	\$663.50	110	106	\$310.27	88	91
Rutherfordton	Rutherford	\$1,216.67	101	104	\$688.31	95	82	\$318.61	76	86
Franklinton	Franklin	\$1,211.31	102	76	\$696.22	92	66	\$222.72	179	171
Tabor City	Columbus	\$1,208.79	103	98	\$646.16	116	108	\$283.75	127	129
East Spencer	Rowan	\$1,201.93	104	157	\$685.37	99	122	\$295.99	105	109
Farmville	Pitt	\$1,195.65	105	105	\$618.12	129	128	\$319.80	73	74
Lake Waccamaw	Columbus	\$1,193.33	106	103	\$653.85	113	110	\$286.11	122	120
Roseboro	Sampson	\$1,192.31	107	125	\$638.19	120	142	\$306.83	91	68
Elm City	Wilson	\$1,192.28	108	94	\$687.46	98	92	\$270.22	146	159
Valdese	Burke	\$1,189.96	109	123	\$620.59	127	115	\$236.12	172	180
Woodfin	Buncombe	\$1,188.10	110	3	\$702.74	89	1	\$290.98	114	2

MUNICIPALITY	COUNTY	LOCAL REVENUES			PROPERTY TAX BURDEN			SALES TAX BURDEN		
		PER CAPITA	2004 RANK	2003 RANK	PER CAPITA	2004 RANK	2003 RANK	PER CAPITA	2004 RANK	2003 RANK
Princeton	Johnston	\$1,183.36	111	112	\$695.80	93	127	\$260.32	153	168
Dallas	Gaston	\$1,183.03	112	147	\$706.13	87	121	\$268.75	149	131
Waxhaw	Union	\$1,178.52	113	143	\$653.46	114	138	\$244.21	167	175
Four Oaks	Johnston	\$1,170.60	114	119	\$669.47	106	140	\$247.35	164	181
Denton	Davidson	\$1,168.10	115	136	\$666.28	109	107	\$290.67	115	80
Lillington	Harnett	\$1,162.15	116	99	\$701.56	90	116	\$272.67	142	95
Plymouth	Washington	\$1,156.30	117	82	\$585.67	141	145	\$289.26	119	104
Chadbourn	Columbus	\$1,154.18	118	117	\$576.83	147	124	\$276.24	136	123
Pine Level	Johnston	\$1,153.73	119	126	\$676.28	104	139	\$249.37	161	184
Ranlo	Gaston	\$1,144.45	120	132	\$732.26	84	86	\$257.67	157	113
Coats	Harnett	\$1,144.07	121	130	\$635.16	122	149	\$258.21	156	158
Biscoe	Montgomery	\$1,140.22	122	85	\$685.33	100	84	\$315.65	80	169
Red Springs	Robeson	\$1,137.78	123	115	\$514.38	165	167	\$337.42	60	69
Taylorsville	Alexander	\$1,133.36	124	116	\$581.88	144	134	\$327.97	68	53
Kenansville	Duplin	\$1,121.31	125	120	\$587.75	140	143	\$308.30	90	60
Pembroke	Robeson	\$1,116.19	126	139	\$492.95	175	176	\$341.74	58	83
Jonesville	Yadkin	\$1,107.92	127	146	\$687.64	97	99	\$262.15	150	149
China Grove	Rowan	\$1,106.15	128	156	\$684.77	101	113	\$295.91	106	118
Ramseur	Randolph	\$1,104.27	129	111	\$691.84	94	75	\$279.02	133	115
Angier	Harnett	\$1,103.99	130	96	\$589.62	139	155	\$247.28	165	166
La Grange	Lenoir	\$1,101.64	131	155	\$615.53	130	130	\$244.13	168	179
Stanfield	Stanly	\$1,101.06	132	142	\$699.61	91	89	\$291.33	112	145
Bethel	Pitt	\$1,099.51	133	144	\$509.04	167	171	\$318.05	77	75
Spindale	Rutherford	\$1,098.96	134	138	\$641.09	117	101	\$300.94	97	99
Pinetops	Edgecombe	\$1,096.19	135	149	\$557.44	152	153	\$269.15	147	153
Rowland	Robeson	\$1,095.95	136	118	\$495.97	174	166	\$330.24	64	77
Ayden	Pitt	\$1,090.51	137	151	\$520.92	163	169	\$313.71	82	66
Landis	Rowan	\$1,089.26	138	168	\$635.51	121	136	\$298.57	99	119
Erwin	Harnett	\$1,088.10	139	131	\$569.98	148	157	\$248.48	163	156
Garysburg	Northampton	\$1,085.97	140	129	\$606.97	135	131	\$243.21	169	150
Granite Falls	Caldwell	\$1,084.13	141	69	\$567.41	149	147	\$283.53	128	141
Granite Quarry	Rowan	\$1,079.14	142	164	\$676.21	105	120	\$296.48	104	116
Grifton	Pitt	\$1,078.40	143	158	\$523.42	162	170	\$311.64	85	93
Liberty	Randolph	\$1,070.94	144	127	\$620.01	128	109	\$304.73	93	98
Windsor	Bertie	\$1,070.53	145	160	\$466.44	181	184	\$251.48	159	165
Enfield	Halifax	\$1,065.77	146	152	\$592.29	138	146	\$208.08	183	187
Fremont	Wayne	\$1,061.71	147	161	\$496.45	173	188	\$235.76	173	176
Maxton	Robeson	\$1,058.29	148	122	\$485.36	177	172	\$386.81	37	67
Boonville	Yadkin	\$1,056.47	149	92	\$638.46	119	105	\$261.12	152	162
Scotland Neck	Halifax	\$1,049.22	150	124	\$609.44	134	132	\$209.85	182	186
Mount Gilead	Montgomery	\$1,046.40	151	87	\$613.04	132	118	\$282.11	130	138

LOW BURDEN — LOWER QUARTILE

Trent Woods	Craven	\$1,043.22	152	182	\$615.25	131	174	\$249.45	160	185
Locust	Stanly	\$1,042.75	153	153	\$632.13	123	117	\$292.02	111	121
Hudson	Caldwell	\$1,033.48	154	154	\$566.16	150	144	\$282.63	129	135
Walnut Cove	Stokes	\$1,026.43	155	163	\$604.42	136	129	\$259.79	154	161
Saint Pauls	Robeson	\$1,026.35	156	145	\$513.93	166	161	\$337.77	59	79
Fairmont	Robeson	\$1,024.86	157	159	\$481.12	178	181	\$333.16	61	81
Rockwell	Rowan	\$1,023.77	158	174	\$627.13	125	135	\$298.57	100	117
Fair Bluff	Columbus	\$1,021.80	159	162	\$530.75	160	152	\$284.94	125	124
Marshville	Union	\$1,015.75	160	148	\$580.73	145	151	\$232.44	175	170
Flat Rock	Henderson	\$1,015.28	161	173	\$480.97	179	182	\$392.95	35	38
Norwood	Stanly	\$1,014.49	162	133	\$630.66	124	85	\$258.90	155	105
Walkertown	Forsyth	\$1,011.10	163	165	\$662.43	111	96	\$234.71	174	183
Yadkinville	Yadkin	\$1,005.12	164	140	\$639.45	118	95	\$269.15	148	133
Drexel	Burke	\$995.74	165	170	\$519.10	164	162	\$239.55	170	172
Glen Alpine	Burke	\$979.56	166	180	\$470.09	180	177	\$270.57	144	182
River Bend	Craven	\$975.32	167	172	\$506.39	170	163	\$261.97	151	167
Snow Hill	Greene	\$968.40	168	166	\$507.34	169	164	\$212.89	181	188
Mars Hill	Madison	\$958.08	169	171	\$562.92	151	141	\$252.75	158	127
Troy	Montgomery	\$951.02	170	135	\$554.32	154	148	\$288.35	120	139
Wingate	Union	\$926.66	171	150	\$508.69	168	175	\$202.98	187	190
Badin	Stanly	\$922.65	172	137	\$584.57	142	94	\$231.88	176	103

MUNICIPALITY	COUNTY	LOCAL REVENUES PER CAPITA	2004 RANK	2003 RANK	PROPERTY TAX BURDEN PER CAPITA	2004 RANK	2003 RANK	SALES TAX BURDEN PER CAPITA	2004 RANK	2003 RANK
Hildebran	Burke	\$915.88	173	183	\$463.74	182	180	\$230.90	177	173
Lake Park	Union	\$911.51	174	176	\$555.59	153	173	\$200.04	189	189
Wilson's Mills	Johnston	\$904.56	175	177	\$545.94	156	179	\$203.35	186	193
Tobaccoville	Forsyth	\$903.74	176	169	\$579.61	146	137	\$203.81	185	194
Brunswick	Columbus	\$896.09	177	184	\$439.31	184	185	\$285.07	124	126
Midland	Cabarrus	\$883.65	178	186	\$553.89	155	150	\$193.14	190	192
Wentworth	Rockingham	\$867.63	179	187	\$423.12	189	190	\$274.00	141	148
Rutherford College	Burke	\$851.96	180	189	\$424.05	188	189	\$237.21	171	177
Oak Ridge	Guilford	\$848.24	181	179	\$542.30	157	158	\$171.69	191	154
Boiling Springs	Cleveland	\$847.02	182	191	\$490.13	176	178	\$201.02	188	191
Franklinville	Randolph	\$845.61	183	185	\$435.81	186	187	\$284.93	126	100
Pleasant Garden	Guilford	\$839.98	184	175	\$542.30	157	158	\$171.69	191	87
Sharpsburg	Nash ^a	\$837.58	185	178	\$501.15	171	156	\$245.71	166	163
Stokesdale	Guilford	\$829.49	186	181	\$542.30	157	158	\$171.69	191	155
Greenlevel	Alamance	\$820.79	187	190	\$438.29	185	186	\$291.32	113	71
Yanceyville	Caswell	\$791.83	188	194	\$404.64	194	192	\$205.98	184	195
Connelly Springs	Burke	\$780.19	189	196	\$362.19	197	197	\$229.97	178	178
Marvin	Union	\$778.68	190	188	\$456.13	183	191	\$149.43	199	196
Cajah's Mountain	Caldwell	\$774.86	191	200	\$339.35	200	200	\$313.11	84	144
Red Oak	Nash	\$761.12	192	197	\$399.82	196	193	\$294.86	107	94
Princeville	Edgecombe	\$756.41	193	56	\$432.22	187	90	\$133.00	201	160
Gamewell	Caldwell	\$739.84	194	199	\$339.35	200	200	\$276.72	135	140
Polkton	Anson	\$737.14	195	167	\$416.29	190	183	\$219.63	180	136
Wesley Chapel	Union	\$716.75	196	192	\$406.60	193	196	\$151.36	198	198
Mineral Springs	Union	\$714.28	197	193	\$413.92	191	194	\$154.53	196	197
Hemby Bridge	Union	\$704.23	198	195	\$409.34	192	195	\$152.49	197	199
Fairview	Union	\$694.51	199	198	\$400.16	195	198	\$158.89	195	200
Belwood	Cleveland	\$641.37	200	201	\$348.56	199	199	\$144.24	200	201
Wallburg ^e	Davidson	\$623.89	201	—	\$359.57	198	—	\$161.70	194	—
Mount Olive ^b	Wayne	—	—	141	—	—	165	—	—	130

MUNICIPALITIES WITH POPULATIONS UNDER 1,000 (230 MUNICIPALITIES RANKED)

HIGH BURDEN — UPPER QUARTILE

Bald Head Island	Brunswick	\$25,280.70	1	1	\$18,397.58	1	1	\$3,78.94	26	23
Indian Beach	Carteret	\$16,190.71	2	2	\$9,383.16	2	2	\$3,406.80	1	1
Duck	Dare	\$8,843.62	3	7	\$3,859.12	7	6	\$1,497.13	2	3
Beech Mountain	Watauga	\$8,777.59	4	3	\$6,540.55	3	3	\$431.71	13	6
Ocean Isle Beach	Brunswick	\$7,744.51	5	4	\$4,269.28	5	7	\$333.27	45	16
Sugar Mountain	Avery	\$6,422.18	6	6	\$4,137.65	6	5	\$449.25	9	9
Seven Devils	Watauga	\$6,267.59	7	5	\$4,318.76	4	4	\$442.35	12	10
Holden Beach	Brunswick	\$4,494.63	8	8	\$2,236.19	10	8	\$407.84	17	17
Highlands	Macon	\$4,359.49	9	9	\$2,343.84	9	9	\$821.76	3	2
Topsail Beach	Pender	\$3,732.54	10	10	\$2,619.47	8	10	\$315.31	70	63
North Topsail Beach	Onslow	\$3,260.66	11	11	\$1,712.51	12	11	\$317.70	65	96
Caswell Beach	Brunswick	\$2,840.07	12	13	\$1,737.83	11	12	\$394.75	23	21
White Lake	Bladen	\$2,749.20	13	12	\$1,374.45	15	14	\$484.05	5	5
Santeetlah	Graham	\$2,680.60	14	14	\$1,631.20	13	13	\$464.47	6	42
Dublin	Bladen	\$2,218.67	15	15	\$720.50	52	47	\$271.63	127	144
Montreat	Buncombe	\$2,193.83	16	16	\$1,397.45	14	15	\$570.10	4	4
Clarkton	Bladen	\$2,059.90	17	17	\$891.99	25	38	\$284.83	115	153
Saluda	Polk	\$1,830.74	18	20	\$1,176.92	16	16	\$319.39	62	68
Bethania	Forsyth	\$1,755.94	19	48	\$720.67	51	45	\$248.63	158	165
Belville	Brunswick	\$1,729.35	20	18	\$1,049.91	17	17	\$328.23	49	37
Youngsville	Franklin	\$1,638.29	21	25	\$1,001.58	18	19	\$309.61	81	114
Tar Heel	Bladen	\$1,628.80	22	21	\$670.82	75	73	\$229.60	177	183
Newland	Avery	\$1,598.42	23	29	\$984.45	19	18	\$453.48	8	7
Warrenton	Warren	\$1,586.16	24	23	\$898.39	24	23	\$286.51	110	90
Bakersville	Mitchell	\$1,544.82	25	33	\$860.95	30	27	\$322.09	55	47
Catawba	Catawba	\$1,539.97	26	35	\$912.10	21	22	\$379.06	25	30
Atkinson	Pender	\$1,537.59	27	36	\$910.79	22	29	\$326.05	52	55
Walnut Creek	Wayne	\$1,517.58	28	38	\$930.69	20	37	\$430.69	14	12
Sandy Creek	Brunswick	\$1,497.38	29	22	\$908.56	23	20	\$399.84	20	19

MUNICIPALITY	COUNTY	LOCAL	2004	2003	PROPERTY	2004	2003	SALES	2004	2003
		REVENUES PER CAPITA	RANK	RANK	TAX BURDEN PER CAPITA	RANK	RANK	TAX BURDEN PER CAPITA	RANK	RANK
Stoneville	Rockingham	\$1,494.15	30	32	\$887.85	26	21	\$278.24	121	132
Northwest	Brunswick	\$1,481.78	31	24	\$876.48	28	26	\$397.07	22	15
Dillsboro	Jackson	\$1,475.09	32	46	\$886.20	27	32	\$362.59	31	31
East Arcadia	Bladen	\$1,444.76	33	31	\$512.14	156	138	\$196.90	198	211
Bolivia	Brunswick	\$1,416.24	34	28	\$835.68	33	31	\$402.30	18	14
Varnamtown	Brunswick	\$1,413.87	35	30	\$837.65	32	30	\$397.94	21	18
Elk Park	Avery	\$1,405.98	36	37	\$824.20	34	34	\$454.20	7	8
Bunn	Franklin	\$1,400.94	37	26	\$749.50	45	39	\$240.96	167	164
Bridgeton	Craven	\$1,398.96	38	41	\$803.03	35	28	\$413.56	15	35
Severn	Northampton	\$1,377.17	39	27	\$861.03	29	24	\$279.73	118	123
Seven Springs	Wayne	\$1,372.78	40	102	\$593.30	111	176	\$270.04	132	130
Brookford	Catawba	\$1,361.13	41	50	\$670.62	76	80	\$365.38	29	24
Foxfire Village	Moore	\$1,345.08	42	40	\$840.70	31	46	\$357.84	33	38
Crossnore	Avery	\$1,316.83	43	59	\$755.52	42	44	\$448.17	10	13
Rosman	Transylvania	\$1,316.78	44	55	\$754.70	43	42	\$279.62	119	159
Vass	Moore	\$1,310.24	45	53	\$785.89	37	66	\$356.48	36	40
Faison	Duplin	\$1,305.07	46	42	\$745.21	46	55	\$310.16	79	45
Cameron	Moore	\$1,292.73	47	77	\$753.56	44	105	\$364.73	30	36
Robbinsville	Graham	\$1,289.27	48	47	\$771.32	40	40	\$270.80	129	41
Richlands	Onslow	\$1,281.85	49	95	\$467.79	176	177	\$333.12	46	32
Columbia	Tyrrell	\$1,274.58	50	90	\$733.45	47	75	\$214.82	187	197
Como	Hertford	\$1,265.77	51	86	\$593.34	110	115	\$239.89	168	179
Grandfather Village	Avery	\$1,264.60	52	58	\$698.70	61	67	\$446.51	11	11
Pink Hill	Lenoir	\$1,264.18	53	75	\$719.29	54	68	\$269.70	133	138
Chocowinity	Beaufort	\$1,263.94	54	19	\$691.74	65	51	\$357.44	34	26
Magnolia	Duplin	\$1,255.90	55	87	\$520.43	152	151	\$308.73	82	46

AVERAGE BURDEN — SECOND AND THIRD QUANTILES

Taylorstown	Moore	\$1,254.76	56	78	\$781.76	38	90	\$348.84	39	43
Whitakers	Edgecombe	\$1,252.85	57	57	\$667.96	78	83	\$274.99	126	122
Jamesville	Martin	\$1,245.15	58	63	\$756.72	41	36	\$287.88	108	146
Pantego	Beaufort	\$1,244.41	59	65	\$665.64	81	72	\$355.44	37	28
Star	Montgomery	\$1,242.37	60	39	\$702.27	60	35	\$399.93	19	125
Seagrove	Randolph	\$1,225.17	61	60	\$730.40	48	49	\$315.65	68	82
Chimney Rock Village	Rutherford	\$1,219.25	62	82	\$585.11	115	96	\$301.45	91	140
Old Fort	McDowell	\$1,216.48	63	80	\$685.12	67	63	\$362.02	32	34
Love Valley	Iredell	\$1,211.05	64	92	\$721.96	50	59	\$318.15	64	94
Rich Square	Northampton	\$1,209.24	65	52	\$715.27	56	53	\$254.68	147	129
Bath	Beaufort	\$1,208.86	66	54	\$719.54	53	41	\$346.22	40	29
Aulander	Bertie	\$1,202.68	67	64	\$632.09	95	86	\$264.84	140	160
Faith	Rowan	\$1,202.65	68	122	\$715.69	55	87	\$297.90	94	108
Roper	Washington	\$1,202.50	69	56	\$536.44	140	144	\$277.12	123	101
Oriental	Pamlico	\$1,197.01	70	51	\$796.53	36	33	\$254.27	148	158
Cofield	Hertford	\$1,194.60	71	101	\$723.29	49	84	\$277.50	122	147
Winfall	Perquimans	\$1,190.40	72	84	\$577.91	118	116	\$320.44	56	91
Conway	Northampton	\$1,189.34	73	62	\$695.63	62	58	\$253.60	151	148
Cleveland	Rowan	\$1,186.93	74	79	\$775.22	39	43	\$293.59	101	51
Aurora	Beaufort	\$1,177.63	75	34	\$640.58	90	25	\$357.30	35	27
Calypso	Duplin	\$1,169.72	76	69	\$529.07	145	142	\$319.61	60	44
Goldston	Chatham	\$1,167.29	77	44	\$680.11	70	70	\$324.34	54	49
Middlesex	Nash	\$1,164.28	78	61	\$691.08	66	52	\$297.75	95	74
Gaston	Northampton	\$1,161.00	79	70	\$652.81	87	85	\$256.57	145	150
Cedar Point	Carteret	\$1,159.59	80	91	\$708.74	58	56	\$228.13	178	171
Macon	Warren	\$1,156.97	81	67	\$643.91	89	88	\$287.97	107	89
Micro	Johnston	\$1,156.76	82	89	\$666.73	80	109	\$246.13	160	180
Macclesfield	Edgecombe	\$1,155.55	83	76	\$577.32	119	122	\$269.09	135	128
Wagram	Scotland	\$1,155.22	84	85	\$669.05	77	64	\$249.69	155	151
Colerain	Bertie	\$1,150.98	85	99	\$584.40	116	120	\$254.12	149	154
High Shoals	Gaston	\$1,146.67	86	127	\$711.35	57	97	\$268.73	136	110
Gibson	Scotland	\$1,138.09	87	71	\$670.95	74	65	\$234.07	173	155
Washington Park	Beaufort	\$1,136.39	88	74	\$665.21	82	69	\$366.57	28	33
Jackson	Northampton	\$1,134.30	89	68	\$654.37	86	81	\$242.40	165	137
Garland	Sampson	\$1,133.07	90	98	\$533.58	142	160	\$305.22	86	61
Woodland	Northampton	\$1,129.07	91	72	\$635.08	94	92	\$243.00	164	136

MUNICIPALITY	COUNTY	LOCAL REVENUES PER CAPITA	2004 RANK	2003 RANK	PROPERTY TAX BURDEN PER CAPITA	2004 RANK	2003 RANK	SALES TAX BURDEN PER CAPITA	2004 RANK	2003 RANK
Littleton	Halifax	\$1,126.28	92	66	\$694.56	63	60	\$249.63	156	149
Oak City	Martin	\$1,120.96	93	94	\$681.04	69	61	\$261.16	142	162
Holly Ridge	Onslow	\$1,120.77	94	114	\$488.78	167	172	\$353.60	38	39
Cooleemee	Davie	\$1,118.25	95	45	\$590.70	113	107	\$299.23	93	81
Stedman	Cumberland	\$1,115.76	96	125	\$615.29	102	110	\$329.65	48	85
Bostic	Rutherford	\$1,114.48	97	130	\$693.07	64	62	\$238.23	170	192
Stantonsburg	Wilson	\$1,114.20	98	97	\$615.73	100	101	\$219.21	185	182
Lilesville	Anson	\$1,107.18	99	43	\$678.67	72	48	\$251.67	153	118
Seaboard	Northampton	\$1,100.08	100	81	\$626.11	97	99	\$244.20	163	135
Harrellsville	Hertford	\$1,094.17	101	—	\$655.37	84	—	\$239.85	169	—
Newton Grove	Sampson	\$1,093.64	102	123	\$611.94	104	126	\$304.03	88	57
Bailey	Nash	\$1,092.05	103	100	\$631.40	96	93	\$295.68	97	77
Lansing	Ashe	\$1,087.70	104	140	\$576.65	120	130	\$377.50	27	22
Ronda	Wilkes	\$1,086.97	105	129	\$535.54	141	131	\$408.23	16	20
Candor	Montgomery	\$1,085.25	106	49	\$676.79	73	82	\$294.56	100	124
Hayesville	Clay	\$1,082.18	107	104	\$666.73	79	76	\$261.70	141	157
Pikeville	Wayne	\$1,076.06	108	111	\$586.23	114	165	\$271.47	128	134
Minnesott Beach	Pamlico	\$1,074.15	109	88	\$702.55	59	50	\$221.57	183	189
Alamance	Alamance	\$1,073.64	110	133	\$681.84	68	94	\$289.05	105	100
Sims	Wilson	\$1,072.23	111	106	\$615.40	101	102	\$221.52	184	181
Fountain	Pitt	\$1,072.18	112	108	\$536.48	139	143	\$319.99	57	50
Vanceboro	Craven	\$1,071.52	113	109	\$537.60	138	128	\$284.97	113	143
Black Creek	Wilson	\$1,068.53	114	107	\$607.71	106	95	\$230.62	176	175
Hamilton	Martin	\$1,068.12	115	113	\$655.04	85	71	\$249.40	157	174
Everetts	Martin	\$1,066.35	116	119	\$655.42	83	77	\$248.29	159	168
Bear Grass	Martin	\$1,063.49	117	118	\$652.64	88	74	\$253.93	150	170
Salemberg	Sampson	\$1,062.33	118	150	\$510.60	157	186	\$304.96	87	60
Creswell	Washington	\$1,061.72	119	73	\$563.30	124	125	\$316.74	67	98
Eureka	Wayne	\$1,050.52	120	110	\$541.97	137	166	\$257.70	144	145
Halifax	Halifax	\$1,049.00	121	105	\$612.88	103	123	\$211.36	188	177
Falcon	Cumberland	\$1,045.46	122	144	\$486.73	169	187	\$313.51	76	97
Teachey	Duplin	\$1,045.34	123	103	\$562.98	125	124	\$318.78	63	48
Marshall	Madison	\$1,041.14	124	112	\$679.98	71	57	\$269.30	134	107
Linden	Cumberland	\$1,035.23	125	134	\$546.48	131	140	\$294.94	98	70
Lucama	Wilson	\$1,033.67	126	115	\$609.99	105	100	\$210.59	189	184
Harmony	Iredell	\$1,032.38	127	151	\$489.67	166	184	\$394.57	24	25
Spencer Mountain	Gaston	\$1,026.89	128	152	\$623.34	99	111	\$284.56	116	109
Forest Hills	Jackson	\$1,025.56	129	169	\$570.22	122	118	\$259.57	143	152
Richfield	Stanly	\$1,022.51	130	139	\$562.31	126	117	\$336.97	44	105
Misenheimer	Stanly	\$1,019.16	131	219	\$451.25	188	201	\$308.51	84	223
Saint Helena	Pender	\$1,018.98	132	154	\$568.49	123	155	\$314.98	72	66
New London	Stanly	\$1,016.35	133	137	\$595.49	109	108	\$303.47	90	102
Simpson	Pitt	\$1,016.07	134	147	\$505.16	160	169	\$325.14	53	56
Stovall	Granville	\$1,014.39	135	148	\$519.26	153	159	\$314.27	74	92
Watha	Pender	\$1,013.84	136	172	\$556.74	129	180	\$316.83	66	69
Speed	Edgecombe	\$1,009.47	137	128	\$524.71	148	135	\$275.49	124	99
Castalia	Nash	\$1,007.48	138	184	\$451.63	186	192	\$309.63	80	79
Ellerbe	Richmond	\$1,006.37	139	126	\$504.84	161	154	\$319.58	61	54
Stem	Granville	\$1,006.25	140	161	\$543.82	134	149	\$314.38	73	80
Grimesland	Pitt	\$1,004.10	141	143	\$470.22	175	194	\$326.20	51	53
East Bend	Yadkin	\$1,004.06	142	117	\$637.73	93	54	\$270.74	130	127
Roxobel	Bertie	\$997.58	143	159	\$484.27	170	182	\$267.98	139	169
Gatesville	Gates	\$995.36	144	135	\$516.62	154	132	\$313.81	75	117
Lasker	Northampton	\$994.77	145	121	\$530.76	144	139	\$245.11	162	133
Bolton	Columbus	\$994.55	146	138	\$500.90	162	146	\$285.57	111	111
Peletier	Carteret	\$991.17	147	145	\$639.62	92	89	\$198.04	197	190
Wade	Cumberland	\$990.61	148	168	\$522.11	151	161	\$310.24	78	106
Leggett	Edgecombe	\$987.64	149	146	\$528.22	147	147	\$268.23	138	131
Bogue	Carteret	\$981.58	150	149	\$640.04	91	91	\$198.97	196	191
Webster	Jackson	\$978.62	151	191	\$546.22	132	137	\$233.98	174	178
Rhodhiss	Burke	\$973.20	152	197	\$542.07	136	158	\$222.47	182	216
McAdenville	Gaston	\$972.50	153	182	\$559.54	127	152	\$290.74	104	104
Powellsville	Bertie	\$970.36	154	164	\$454.10	183	188	\$268.60	137	172
Hassell	Martin	\$967.15	155	163	\$582.47	117	112	\$227.98	179	198

MUNICIPALITY	COUNTY	LOCAL REVENUES			PROPERTY TAX BURDEN			SALES TAX BURDEN		
		PER CAPITA	2004 RANK	2003 RANK	PER CAPITA	2004 RANK	2003 RANK	PER CAPITA	2004 RANK	2003 RANK
Vandemere	Pamlico	\$966.83	156	136	\$591.15	112	104	\$190.31	201	205
Autryville	Sampson	\$964.52	157	174	\$528.64	146	179	\$306.26	85	73
Falkland	Pitt	\$951.82	158	171	\$457.01	182	199	\$319.84	58	58
Ruth	Rutherford	\$950.92	159	166	\$553.15	130	113	\$256.29	146	161
Conetoe	Edgecombe	\$949.26	160	158	\$479.91	174	181	\$275.43	125	139
Pollocksville	Jones	\$943.19	161	83	\$573.33	121	119	\$218.03	186	206
Dover	Craven	\$938.91	162	173	\$452.47	184	197	\$224.98	180	188
Askewville	Bertie	\$931.48	163	185	\$461.92	177	185	\$270.38	131	167
Sedalia	Guilford	\$919.79	164	180	\$623.60	98	133	\$176.97	206	141
Ellenboro	Rutherford	\$919.35	165	193	\$500.69	163	156	\$236.24	171	193

LOW BURDEN — LOWER QUARTILE

Trenton	Jones	\$917.85	166	141	\$602.53	107	103	\$231.64	175	194
Bayboro	Pamlico	\$912.14	167	142	\$596.65	108	106	\$191.21	200	204
Kelford	Bertie	\$911.37	168	157	\$461.44	178	178	\$205.24	191	173
Sandyfield	Columbus	\$906.59	169	189	\$458.82	180	191	\$284.95	114	115
Walstonburg	Greene	\$905.58	170	160	\$481.98	173	175	\$200.51	195	201
Cerro Gordo	Columbus	\$902.52	171	179	\$434.97	191	196	\$285.29	112	112
Hobgood	Halifax	\$901.06	172	155	\$531.58	143	145	\$195.53	199	199
Cedar Rock	Caldwell	\$896.81	173	178	\$486.87	168	170	\$287.64	109	86
Middleburg	Vance	\$889.95	174	200	\$508.66	158	171	\$223.02	181	185
East Laurinburg	Scotland	\$889.44	175	167	\$482.82	171	150	\$169.83	209	207
Danbury	Stokes	\$884.48	176	196	\$545.57	133	129	\$234.92	172	186
Dobbins Heights	Richmond	\$882.26	177	176	\$434.78	192	202	\$319.82	59	52
Hoffman	Richmond	\$873.14	178	194	\$403.61	201	210	\$329.88	47	75
Hot Springs	Madison	\$870.09	179	190	\$496.30	165	157	\$280.57	117	103
Harrells	Sampson	\$867.24	180	201	\$414.79	195	218	\$303.60	89	83
Turkey	Sampson	\$864.26	181	198	\$431.70	193	212	\$291.02	103	59
Red Cross	Stanly	\$858.25	182	208	\$513.74	155	189	\$241.11	166	187
Parkton	Robeson	\$857.37	183	170	\$409.15	198	190	\$308.61	83	116
Stonewall	Pamlico	\$856.06	184	162	\$559.42	128	121	\$177.76	205	210
Hookerton	Greene	\$852.72	185	175	\$451.63	185	193	\$188.43	203	209
Grover	Cleveland	\$849.28	186	195	\$482.25	172	164	\$204.34	192	196
Whitsett	Guilford	\$831.10	187	181	\$542.30	135	133	\$171.69	207	142
Centerville	Franklin	\$829.58	188	187	\$499.50	164	162	\$158.45	214	221
Ansonville	Anson	\$825.88	189	116	\$459.48	179	167	\$251.91	152	119
Boardman	Columbus	\$824.25	190	206	\$393.41	205	209	\$288.98	106	113
Norman	Richmond	\$823.80	191	202	\$369.50	210	219	\$327.41	50	93
Maysville	Jones	\$821.03	192	177	\$523.16	149	127	\$201.67	194	212
Sweptsonville	Alamance	\$819.49	193	212	\$379.29	208	215	\$293.18	102	78
Lumber Bridge	Robeson	\$817.52	194	165	\$387.22	206	183	\$338.35	43	72
Lawndale	Cleveland	\$809.33	195	203	\$436.06	190	198	\$188.64	202	203
Staley	Randolph	\$808.60	196	204	\$408.83	199	207	\$300.60	92	95
Alliance	Pamlico	\$807.11	197	186	\$506.02	159	153	\$161.38	212	218
Grantsboro	Pamlico	\$805.31	198	183	\$522.86	150	136	\$168.31	210	214
Peachland	Anson	\$802.19	199	131	\$448.18	189	174	\$251.57	154	120
McFarlan	Anson	\$791.45	200	132	\$451.44	187	168	\$245.22	161	121
Kittrell	Vance	\$786.29	201	215	\$457.56	181	195	\$203.05	193	200
Cove City	Craven	\$783.71	202	209	\$402.13	202	208	\$205.82	190	202
Momeyer	Nash	\$771.70	203	210	\$414.17	196	203	\$294.71	99	76
Dortches	Nash	\$761.62	204	213	\$399.82	203	205	\$296.61	96	87
Ossipee	Alamance	\$757.02	205	221	\$394.76	204	214	\$278.42	120	166
Proctorville	Robeson	\$754.81	206	205	\$347.56	215	223	\$315.31	71	64
Marietta	Robeson	\$745.73	207	216	\$296.94	218	226	\$341.41	41	84
Raynham	Robeson	\$741.51	208	207	\$334.02	216	222	\$315.54	69	62
Kingstown	Cleveland	\$739.83	209	217	\$427.72	194	200	\$178.18	204	213
Orrum	Robeson	\$729.58	210	214	\$296.94	218	226	\$340.69	42	67
Earl	Cleveland	\$721.43	211	218	\$410.07	197	204	\$170.57	208	219
McDonald	Robeson	\$707.05	212	211	\$303.16	217	225	\$311.94	77	65
Lattimore	Cleveland	\$698.74	213	220	\$404.16	200	206	\$164.97	211	217
Waco	Cleveland	\$685.36	214	222	\$386.36	207	211	\$159.97	213	220
Polkville	Cleveland	\$662.44	215	225	\$366.13	211	216	\$153.08	216	224
Fallston	Cleveland	\$661.58	216	223	\$372.18	209	213	\$153.76	215	222
Casar	Cleveland	\$653.83	217	224	\$364.97	212	217	\$152.10	217	225

MUNICIPALITY	COUNTY	LOCAL	2004	2003	PROPERTY	2004	2003	SALES	2004	2003
		REVENUES PER CAPITA	RANK	RANK	TAX BURDEN PER CAPITA	RANK	RANK	TAX BURDEN PER CAPITA	RANK	RANK
Patterson Springs	Cleveland	\$635.34	218	226	\$348.56	213	220	\$144.24	218	226
Moorestown	Cleveland	\$634.16	219	227	\$348.56	213	220	\$144.24	218	226
Arapahoe ^b	Pamlico	—	—	188	—	—	141	—	—	215
Godwin ^b	Cumberland	—	—	153	—	—	163	—	—	88
Greeneville ^c	Duplin	—	—	—	—	—	—	—	—	—
Lewiston Woodville ^c	Bertie	—	—	—	—	—	—	—	—	—
Mesic ^b	Pamlico	—	—	156	—	—	114	—	—	208
Milton ^b	Caswell	—	—	192	—	—	173	—	—	195
Morven ^b	Anson	—	—	96	—	—	148	—	—	126
Parmele ^b	Martin	—	—	124	—	—	78	—	—	176
Rennert ^b	Robeson	—	—	199	—	—	224	—	—	71
Saratoga ^b	Wilson	—	—	93	—	—	79	—	—	163
Winton ^b	Hertford	—	—	120	—	—	98	—	—	156

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 2004 AFIR by December 1, 2005.
- c) Results could not be calculated; municipality did not submit FY 2003 and FY 2004 AFIR by December 1, 2005.
- d) Results not available for FY 2003; municipality only incorporated in June 2003.
- e) Results not available for FY 2003 and FY 2004; municipality only incorporated in June 2004.

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

COUNTY			MUNICIPALITY		
REVENUE TYPE	LINE REF.	DESCRIPTION	REVENUE TYPE	LINE REF.	DESCRIPTION
Property Tax	10	Current Collections of Unit-Wide Levy	Property Tax	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
Sales Tax	19	1% Local Government Option Sales	Sales Tax	16	1% Local Government Option Sales Tax
	20	1/2% Local Government Option Sales Tax (Article 40)		17	1/2% Local Government Option Sales Tax (Article 40)
	21	1/2% Local Government Option Sales Tax (Article 42)		18	1/2% Local Government Option Sales Tax (Article 42)
	21.1	1/2% Local Government Option Sales Tax (Article 44)		18.5	1/2% Local Government Option Sales Tax (Article 44)
Total Revenues	<i>The above plus:</i>		Total Revenues	<i>The above plus:</i>	
	15	Animal Tax		15	Animal Tax
	16	Deed Stamp Excise Tax		19	Privilege Licenses
	17	Real Property Transfer Tax		20	General Municipal Vehicle Tax
	18	Scrap Tire Disposal Tax		21	Vehicle Tax for Public Transportation
	22	Local Occupancy Tax		22	Other Licenses (Including CATV)
	23	Prepared Food Tax		23	Local Occupancy Tax
	24	911 Charges		24	Prepared Food Tax
	25	Gross Receipts Tax on Short Term Leased Vehicles		25	911 Charges
	26	White Goods Disposal Tax		26	Gross Receipts Tax on Short Term Vehicles Leases
	27	Privilege Licenses		71	Building Permits
	28	Other Licenses (Including CATV)		72	Inspection Fees
	81	Building Permits		73	Other Permits
	82	Register of Deeds		74	Parking Revenues
	83	Inspection Fees		75	Rents and Royalties
	84	Concealed Handgun Permits		77	Fire Protection Charges
	85	Other Permits		78	Solid Waste
	86	Parking Revenues		79	Ambulance and Rescue Squad Charges
	87	Rents and Royalties		80	Cemeteries
	89	Fire Protection Charges		81	Recreation Service Revenues
	90	Solid Waste		82	Library Service Revenues
	91	Ambulance and Rescue Squad Charges		83	Other Cultural and Rec. Service Revenues
	92	Cemeteries		84	Mass Transit—City Operated
	93	Recreation Service Revenues		85	Other Sales and Services
	94	Library Service Revenues		86	Water and Sewer Charges*
	95	Other Cultural and Rec. Service Rev.		91	Special Assessments
	93	Client and Third Party Payments—Health		92	Private Contributions and Donations
94	Mental Health	96	ABC Mixed Drink Surcharge		
95	Social Services	97	ABC Profit Distribution		
99	County Home	98	Other Miscellaneous Revenues		
100	Mass Transit—County Operated				
101	Other Sales and Services				
102	Water and Sewer Charges*				
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 analysis.

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, 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 Center for Local Innovation

Created in 1999, the Center for Local Innovation is a special project of the John Locke Foundation. Through conferences, workshops, newsletters and research papers, called *Innovation Guides*, CLI engages local government leaders in discussions about critical issues facing North Carolina's municipalities and counties including issues such as privatization, fiscal restraint, and growth management. Its Steering Committee includes elected city and county officials from across the state. For more information, visit the CLI web site at www.LocalInnovation.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