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BY THE NUMBERS 2001: COMPARING THE COST OF LOCAL GOVERNMENT IN NORTH CAROLINA is our third annual survey of city and county taxes and fees, and the second to be published as a report of the Center for Local Innovation, a project of the John Locke Foundation designed to aid local leaders in pursuing innovation and efficiency in local government in North Carolina.

Using data found on regular financial reports filed with the Treasurer's office by county and municipal governments across the state, the report co-authors Michael Lowrey and Erik Root compared tax and fee collections with income and population data. This shows the proportion of the average citizen's income that goes to funding government at the local level.

BY THE NUMBERS 2001 contains a large amount of data, incorporated in an appendix with results by county and another with results by municipality (grouped according to population ranges). The report is designed so that each reader will be able to pinpoint his or her particular county's municipal tax and fee burden and then use BY THE NUMBERS 2001 as a starting point for a further inquiry into the issue of local taxes.

The cost of government is, of course, only one side of the equation. The other side of the equation matters is whether North Carolinians are satisfied with the local services they are receiving for the price they are paying. This report makes an attempt to answer that question. As the Center for Local Innovation continues its efforts to publish outcome data for city and county governments, we hope to give citizens the tools they need to judge how well they are being served by the local governments they fund with their hard-earned money.

As always, we welcome questions or comments about BY THE NUMBERS 2001 and other programs of the Center for Local Innovation.

Hon. Thomas H. Fein
Director
Center for Local Innovation
Raleigh, NC
April 1, 2001

WHAT GOVERNMENT COSTS IN NORTH CAROLINA CITIES AND C

One of the most controversial issues in North Carolina politics is how best to fund needed government programs at the local level. Dozens of counties have asked for taxing authority in addition to the property tax and other traditional sources. At the state level, lawmakers have debated funding inequity in public schools and the impact of population growth on the ability of localities to deliver services.

All of these debates would benefit from more and better information. Citizens need to know how much they are paying in local taxes and fees so they can decide whether additional sources of funding are needed.

Using data 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, 1) as a percentage of income (for counties) and 2) per capita (for counties and municipalities). We then constructed a set of rankings to more clearly view the cost of local government. Though this analysis is by no means definitive, it moves citizens one step closer to grappling with this complicated issue.

North Carolina collected almost \$14 billion in state tax and fee revenues for fiscal year 1998-99. This represented 7.3 percent of the personal income of the state's citizens. In addition, local governments collected an additional \$8.4 billion in property, sales, and other taxes and fees, representing another 4.3 percent of personal income. Combining the two yields an 11.6 percent state and local tax and fee burden. Federal collections raise the total tax burden on North Carolinians to around 35 percent.

The median total property tax burden by county in North Carolina was 1.89 percent of income, or about \$400 per person. Counties ranged from 4.68 percent in Dare County (\$1081.65 per capita) to 1.04 percent in Alexander County (\$220.99 per capita).

The median total local burden by county (including property, sales, and other taxes and fees) as a percentage of income in North Carolina was 4.11 percent, a 1.56 percent increase from 1998. Counties ranged from a high of 11.32 percent in Dare County to a low of 2.52 percent in Alexander County.

It is important to note that incomes vary among counties, and this can affect the rankings. Counties of similar size and similar total 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. Additionally, our analysis excluded intergovernmental revenues, municipal electric and gas charges, bond-sale proceeds, and several other forms of revenue.

Finally, there is a wealth of detail, by county and by municipality, in the appendices accompanying this report. Though some data were not available, overall this report presents a fairly comprehensive picture of the cost of local government in North Carolina.

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North Carolina's city and county governments have increasingly been coming to the General Assembly to obtain new ways to tax their citizens.

North Carolina's city and county governments have increasingly been coming to the General Assembly to obtain new ways to tax their citizens. Bills to impose an additional penny of local taxes, to authorize impact taxes and transfer fees on new homes or businesses, and to provide local-option gasoline taxes have all been discussed in just the past year.

But to authorize new local taxes is to assume that current revenues are inadequate. Whether this proposition is true depends to a great extent on to what extent current local taxes are imposed, how their proceeds have changed over time, and the effectiveness of the services they fund.

BY THE NUMBERS 2001 helps to answer some of these questions. To quantify the impact of taxes and fees at the county and municipal levels, we collected data from the N.C. Department of the State Treasurer for fiscal years 1998-99, as well as 1997-98 and 1996-97 for comparison. Building on the State Treasurer's methodology, this report categorizes revenue as from property taxes, sales taxes, or other sources. The sum of these revenues, less non-governmental transfers (i.e. state or federal money given to local governments), is the total local cost of local government.

Property Taxes

The tables in the back of this report present 1) per-capita property taxes, 2) per-capita sales taxes, and 3) per-capita total local revenue. To obtain the per-capita property tax, we divided the total amount of property taxes collected by the jurisdiction's 1999 population. For counties, we then divided this per-capita amount by the county's per-capita personal income to determine the share of income that went toward county property taxes. Unfortunately, data on per-capita income become available more slowly than the other factors considered; as a result, fiscal 1998 income data were used. Because of this and other data construction issues, minor discrepancies may exist in the results presented.

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 appear on local tax registers. However, as 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.

Sales Taxes

We used a similar approach to calculate per-capita local sales tax revenue for municipalities and counties, and, in addition, local sales tax revenue

may influence the amount of revenue collected would include per-capita income and local shopping patterns. Tourist areas and urban centers should tend to have higher per-capita sales tax revenues, as people from surrounding areas come to visit and shop.

Total Tax and Fee Burden

We measured total local government revenue using a methodology similar to last year's report. We report per-capita figures for both counties and towns, and a county's total taxes as a portion of per-capita income. This methodology excludes intergovernmental transfers, electric and gas charges, private contributions, investment earnings, sales of materials, fixed assets, and real estate, proceeds from bonds, capital leases, and installment purchases, and certain "other" revenue sources.

Based upon further research, however, a different approach was taken with regard to water and sewer fee revenue. In the past, we have assigned all of water and sewer revenue to the entity collecting it. In practice, however, municipalities often provide service to other towns as well or residents of unincorporated areas. Because the pattern of such service provision is difficult to determine, water and sewer revenues have been excluded from the municipality and county only data. In addition, revenues of the Orange Water and Sewer Authority (OWASA) are also included. Because of this change in methodology, direct comparisons are not possible between this year's and last year's version of the report.

To measure the combined impact of local taxes and fees, we combined all taxes and fees within a county (excluding revenues mentioned above but including water and sewer revenues), whether assessed by the county or any of the municipalities within the county. To measure the relative burden this imposed on residents of that county, we divided the total tax amount by the county's total personal income as of fiscal year 1998.

Lastly, we ranked counties and municipalities by their relative burdens. Municipalities were sorted by population and then ranked within four population ranges (under 1,000 population; 1,000-4,999; 5,000-24,999; and more than 25,000). All 100 counties were ranked relative to each other.

For comparison, we have included a full set of results for counties and rankings for municipalities for the 1997-1998 fiscal year. To make fair comparisons, these earlier year figures have been adjusted by changes in the Consumer Price Index (CPI). Readers wishing to obtain actual collections in 1997-1998 may multiply the listing by 0.983.

Level of Government Service Not Measured

Finally, while the data presented in this report show the cost of local government as represented by taxes and fees, we do not attempt to measure the quantity or quality of services provided in exchange for those dollars. Nor does this analysis measure 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.

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County	1999 Combined		1998 Combined		%Change 1998-99	1997 Combined	
	Local Burden as % of Income	1999 Rank	Local Burden as % of Income	1998 Rank		Local Burden as % of Income	1997 Rank
N.C. Median	4.11%	—	4.03%	—	1.56%	4.04%	—
High Burden — Upper Quartile							
Dare	11.32%	1	11.20%	1	1.00%	10.89%	1
Currituck	7.46%	2	7.08%	2	5.43%	6.89%	4
Bladen	7.25%	3	6.78%	4	6.94%	6.67%	5
Brunswick	6.74%	4	6.89%	3	-2.14%	6.93%	3
Hyde	6.35%	5	6.19%	5	2.57%	6.30%	6
Durham	5.98%	6	5.88%	7	1.56%	5.88%	7
Tyrrell	5.40%	7	5.12%	11	5.53%	5.02%	13
Mecklenburg	5.32%	8	5.09%	12	4.51%	5.08%	9
New Hanover	5.25%	9	5.23%	8	0.37%	5.14%	8
Edgecombe	5.23%	10	5.15%	10	1.56%	5.04%	12
Warren	5.20%	11	4.89%	13	6.27%	5.07%	11
Pasquotank	5.20%	12	4.76%	18	9.17%	4.37%	28
Halifax	5.00%	13	4.86%	15	2.78%	4.99%	14
Cabarrus	4.95%	14	4.04%	50	22.53%	3.99%	53
Hertford	4.92%	15	4.83%	16	1.85%	4.59%	21
Watauga	4.89%	16	4.77%	17	2.48%	4.97%	16
Beaufort	4.88%	17	4.67%	20	4.61%	4.60%	20
Guilford	4.87%	18	4.89%	14	-0.47%	4.76%	18
Vance	4.79%	19	4.60%	23	4.05%	4.51%	26
Orange	4.78%	20	4.51%	25	5.97%	4.21%	38
Scotland	4.76%	21	4.66%	21	2.22%	4.56%	22
Wilson	4.74%	22	5.20%	9	-8.93%	4.99%	15
Gaston	4.70%	23	4.68%	19	0.31%	4.29%	34
Robeson	4.68%	24	4.40%	29	6.42%	4.52%	25
Swain	4.65%	25	3.26%	78	42.60%	3.04%	85
Average Burden — Second and Third Quartiles							
Richmond	4.61%	26	4.59%	24	0.46%	4.62%	19
Martin	4.59%	27	4.43%	27	3.67%	4.83%	17
Person	4.57%	28	4.29%	35	6.65%	4.52%	24
Anson	4.55%	29	6.18%	6	-26.31%	8.13%	2
Hoke	4.50%	30	4.39%	30	2.65%	4.43%	27
Perquimans	4.50%	31	4.43%	28	1.67%	4.30%	33
Avery	4.48%	32	4.45%	26	0.74%	4.54%	23
Transylvania	4.47%	33	4.21%	40	6.06%	4.09%	47
Macon	4.46%	34	4.61%	22	-3.23%	5.08%	10
Buncombe	4.42%	35	4.23%	38	4.53%	4.30%	31
Washington	4.42%	36	4.11%	48	7.36%	4.12%	43
Lee	4.42%	37	4.29%	34	2.84%	4.24%	37
Johnston	4.37%	38	4.23%	39	3.34%	3.93%	56
Carteret	4.36%	39	4.38%	31	-0.46%	4.32%	29
Rockingham	4.31%	40	4.33%	32	-0.39%	4.30%	30
Lenoir	4.28%	41	4.14%	46	3.34%	4.10%	45
Montgomery	4.26%	42	4.17%	42	2.24%	4.24%	36
Catawba	4.25%	43	4.31%	33	-1.33%	4.16%	40
Union	4.25%	44	4.16%	43	2.10%	4.08%	48
Duplin	4.24%	45	3.39%	73	25.25%	3.54%	70
Franklin	4.22%	46	3.97%	55	6.38%	3.95%	55
Pitt	4.22%	47	4.24%	36	-0.49%	4.10%	44
Mitchell	4.14%	48	4.12%	47	0.41%	3.92%	57
Pender	4.14%	49	4.15%	45	-0.20%	4.20%	39

County	1999 Combined		1998 Combined		%Change 1998-99	1997 Combined Local Burden as % of Income
	Local Burden as % of Income	1999 Rank	Local Burden as % of Income	1998 Rank		
Northampton	4.12%	50	4.19%	41	-1.57%	4.30%
Haywood	4.11%	51	4.00%	52	2.81%	4.05%
Graham	4.11%	52	4.15%	44	-0.96%	4.04%
Chowan	4.10%	53	4.01%	51	2.15%	3.97%
Forsyth	4.09%	54	4.23%	37	-3.41%	4.28%
Harnett	4.06%	55	3.83%	58	5.97%	4.03%
Cumberland	4.06%	56	3.76%	62	7.98%	3.76%
Cherokee	4.02%	57	3.88%	56	3.56%	4.15%
Wake	3.98%	58	3.99%	53	-0.23%	4.12%
Cleveland	3.97%	59	3.86%	57	2.85%	3.73%
Stanly	3.93%	60	3.98%	54	-1.05%	4.01%
Burke	3.86%	61	3.59%	67	7.55%	3.59%
Rowan	3.85%	62	4.05%	49	-4.94%	3.91%
Lincoln	3.84%	63	3.79%	59	1.34%	3.90%
Nash	3.78%	64	3.76%	61	0.40%	3.77%
Pamlico	3.77%	65	3.78%	60	-0.38%	4.09%
Rutherford	3.68%	66	3.72%	63	-1.04%	3.72%
Alamance	3.61%	67	3.63%	66	-0.72%	3.66%
Columbus	3.60%	68	3.72%	64	-3.25%	3.57%
Craven	3.55%	69	3.58%	68	-0.91%	3.47%
Wayne	3.54%	70	3.33%	76	6.47%	3.24%
Surry	3.53%	71	3.56%	70	-0.76%	3.57%
Jackson	3.52%	72	3.56%	69	-1.09%	3.61%
Iredell	3.50%	73	3.34%	75	4.82%	3.38%
Henderson	3.49%	74	3.45%	72	1.21%	3.20%
Caldwell	3.45%	75	3.63%	65	-5.15%	3.15%

Low Burden — Lower Quartile

Alleghany	3.45%	76	3.48%	71	-1.06%	3.90%
Chatham	3.43%	77	3.39%	74	1.15%	3.35%
Moore	3.40%	78	3.28%	77	3.69%	3.17%
Sampson	3.40%	79	3.08%	83	10.38%	2.96%
Jones	3.32%	80	2.99%	90	11.30%	3.27%
Greene	3.28%	81	2.76%	98	18.61%	2.84%
Yancey	3.25%	82	3.08%	82	5.66%	3.10%
Wilkes	3.17%	83	3.05%	84	3.75%	3.06%
Granville	3.16%	84	3.09%	81	2.36%	3.40%
Clay	3.16%	85	3.13%	80	0.91%	3.26%
Yadkin	3.13%	86	2.98%	91	5.10%	2.82%
Gates	3.11%	87	3.03%	86	2.62%	2.98%
Onslow	3.11%	88	2.92%	93	6.46%	3.05%
McDowell	3.09%	89	3.15%	79	-1.99%	3.21%
Ashe	3.04%	90	2.87%	96	5.99%	2.89%
Bertie	3.01%	91	2.99%	88	0.43%	2.93%
Stokes	3.00%	92	2.99%	89	0.33%	2.93%
Randolph	2.98%	93	3.02%	87	-1.35%	2.98%
Camden	2.97%	94	3.04%	85	-2.10%	3.02%
Davie	2.93%	95	2.90%	95	1.19%	2.84%
Caswell	2.92%	96	2.90%	94	0.64%	2.65%
Davidson	2.90%	97	2.86%	97	1.08%	2.75%
Madison	2.88%	98	2.96%	92	-2.65%	2.66%
Polk	2.76%	99	2.59%	100	6.52%	2.41%
Alexander	2.52%	100	2.60%	99	-3.23%	2.60%

Common Property Tax Burden as					Common Property Tax Burden as				
County	% of Income	Rank	Property Tax Per Capita	Rank	County	% of Income	Rank	Property Tax Per Capita	Rank
N.C. Median	1.89%	—	\$400.39	—	Pitt	1.89%	50	\$430.10	
Dare	4.68%	1	\$1,081.65	1	Union	1.89%	51	\$420.65	
Brunswick	3.77%	2	\$744.63	7	Mitchell	1.89%	52	\$366.85	
Currituck	3.52%	3	\$780.23	4	Catawba	1.88%	53	\$509.88	
Tyrrell	3.48%	4	\$537.90	19	Jones	1.87%	54	\$357.79	
Durham	3.14%	5	\$894.43	3	Franklin	1.86%	55	\$390.13	
Hyde	3.10%	6	\$562.30	15	Duplin	1.86%	56	\$381.78	
Cabarrus	2.88%	7	\$762.89	5	Gates	1.85%	57	\$328.26	
Warren	2.76%	8	\$438.66	34	Chatham	1.83%	58	\$503.56	
Person	2.75%	9	\$576.50	12	Lincoln	1.83%	59	\$391.34	
Orange	2.66%	10	\$752.42	6	Cumberland	1.81%	60	\$436.73	
Mecklenburg	2.65%	11	\$935.66	2	Columbus	1.79%	61	\$358.18	
Guilford	2.54%	12	\$742.51	8	Anson	1.75%	62	\$359.05	
Hertford	2.51%	13	\$442.96	33	Nash	1.74%	63	\$411.00	
Scotland	2.49%	14	\$472.96	24	Camden	1.73%	64	\$340.41	
Avery	2.44%	15	\$545.87	18	Robeson	1.72%	65	\$296.09	
Martin	2.42%	16	\$452.07	30	Alleghany	1.71%	66	\$404.43	
Transylvania	2.42%	17	\$565.93	13	Stanly	1.70%	67	\$368.90	
Edgecombe	2.41%	18	\$467.28	26	Henderson	1.67%	68	\$436.59	
New Hanover	2.40%	19	\$632.10	11	Cleveland	1.66%	69	\$349.97	
Gaston	2.40%	20	\$555.98	16	Rutherford	1.65%	70	\$333.96	
Carteret	2.27%	21	\$531.34	20	Moore	1.65%	71	\$468.99	
Lee	2.25%	22	\$551.56	17	Ashe	1.64%	72	\$331.00	
Wilson	2.20%	23	\$523.57	21	Clay	1.61%	73	\$303.62	
Vance	2.20%	24	\$417.38	42	Madison	1.61%	74	\$299.20	
Forsyth	2.19%	25	\$686.57	9	Yancey	1.61%	75	\$294.26	
Buncombe	2.18%	26	\$565.71	14	Cherokee	1.60%	76	\$279.39	
Washington	2.18%	27	\$399.47	52	Alamance	1.60%	77	\$396.60	
Watauga	2.17%	28	\$455.80	28	Iredell	1.58%	78	\$385.98	
Bladen	2.17%	29	\$431.65	38	Sampson	1.58%	79	\$313.45	
Pamlico	2.17%	30	\$460.45	27	Harnett	1.57%	80	\$299.94	
Pender	2.16%	31	\$400.52	50	Granville	1.56%	81	\$326.75	
Graham	2.16%	32	\$364.48	64	Yadkin	1.53%	82	\$335.04	
Perquimans	2.14%	33	\$376.66	59	McDowell	1.52%	83	\$296.86	
Haywood	2.12%	34	\$455.20	29	Burke	1.51%	84	\$311.54	
Macon	2.10%	35	\$444.95	31	Craven	1.50%	85	\$352.30	
Hoke	2.06%	36	\$280.01	93	Caldwell	1.50%	86	\$330.03	
Lenoir	2.05%	37	\$436.02	37	Wayne	1.47%	87	\$289.36	
Montgomery	2.04%	38	\$404.28	48	Greene	1.47%	88	\$264.21	
Rockingham	2.03%	39	\$424.41	40	Stokes	1.47%	89	\$303.75	
Northampton	2.00%	40	\$369.53	60	Caswell	1.46%	90	\$269.10	
Beaufort	1.97%	41	\$400.25	51	Bertie	1.46%	91	\$269.23	
Wake	1.95%	42	\$657.47	10	Wilkes	1.43%	92	\$315.08	
Pasquotank	1.95%	43	\$380.94	58	Surry	1.43%	93	\$313.18	
Jackson	1.93%	44	\$401.73	49	Polk	1.42%	94	\$407.07	
Chowan	1.93%	45	\$410.14	44	Swain	1.38%	95	\$222.41	
Halifax	1.93%	46	\$354.01	69	Davidson	1.34%	96	\$307.51	
Johnston	1.91%	47	\$443.81	32	Davie	1.32%	97	\$369.00	
Richmond	1.90%	48	\$357.80	67	Randolph	1.27%	98	\$286.61	
Rowan	1.90%	49	\$409.57	45	Onslow	1.13%	99	\$249.03	
					Alexander	1.04%	100	\$220.99	

Alamance



1999 Burden: 3.61%
 1998 Burden: 3.63%
 1997 Burden: 3.66%

Change FY98-99: -0.72%
 Rank: 67 (1999), 66 (1998)

Population: 124,042
 Per Capita Income: \$24,836

County Rev./Income
 1.85% (100)
 County Rev. Per Cap.
 \$459.74 (92)
 Property Tax/Income
 1.04% (96)
 Property Tax Per Cap.
 \$258.96 (83)
 Sales Tax/Income
 0.51% (90)
 Sales Tax Per Capita
 \$125.87 (61)

County Rev./Income
 1.86% (99)
 County Rev. Per Cap.
 \$453.85 (93)
 Property Tax/Income
 1.05% (97)
 Property Tax Per Cap.
 \$257.44 (82)
 Sales Tax/Income
 0.50% (86)
 Sales Tax Per Capita
 \$121.71 (58)

Alamance
 Burlington
 Elon College
 Graham
 Green Level
 Haw River
 Mebane
 Swepsonville

Alexander



1999 Burden: 2.52%
 1998 Burden: 2.60%
 1997 Burden: 2.60%

Change FY98-99: -3.23%
 Rank: 100 (1999), 99 (1998)

Population: 32,530
 Per Capita Income: \$21,298

County Rev./Income
 2.14% (89)
 County Rev. Per Cap.
 \$455.93 (93)
 Property Tax/Income
 0.98% (98)
 Property Tax Per Cap.
 \$208.27 (98)
 Sales Tax/Income
 0.64% (42)
 Sales Tax Per Capita
 \$136.54 (42)

County Rev./Income
 2.24% (86)
 County Rev. Per Cap.
 \$463.94 (85)
 Property Tax/Income
 1.07% (95)
 Property Tax Per Cap.
 \$222.28 (96)
 Sales Tax/Income
 0.64% (38)
 Sales Tax Per Capita
 \$132.31 (42)

Taylorsville

Alleghany



1999 Burden: 3.45%
 1998 Burden: 3.48%
 1997 Burden: 3.90%

Change FY98-99: -1.06%
 Rank: 76 (1999), 71 (1998)

Population: 9,966
 Per Capita Income: \$23,687

County Rev./Income
 2.92% (38)
 County Rev. Per Cap.
 \$690.90 (21)
 Property Tax/Income
 1.63% (41)
 Property Tax Per Cap.
 \$385.39 (24)
 Sales Tax/Income
 0.62% (50)
 Sales Tax Per Capita
 \$146.08 (29)

County Rev./Income
 2.98% (29)
 County Rev. Per Cap.
 \$678.48 (22)
 Property Tax/Income
 1.70% (31)
 Property Tax Per Cap.
 \$385.92 (23)
 Sales Tax/Income
 0.60% (49)
 Sales Tax Per Capita
 \$137.46 (34)

Sparta

Anson



1999 Burden: 4.55%
 1998 Burden: 6.18%
 1997 Burden: 8.13%

Change FY98-99: -26.31%
 Rank: 29 (1999), 6 (1998)

Population: 23,844
 Per Capita Income: \$20,496

County Rev./Income
 2.61% (61)
 County Rev. Per Cap.
 \$535.78 (69)
 Property Tax/Income
 1.53% (51)
 Property Tax Per Cap.
 \$312.77 (58)
 Sales Tax/Income
 0.57% (69)
 Sales Tax Per Capita
 \$116.91 (81)

County Rev./Income
 4.14% (7)
 County Rev. Per Cap.
 \$846.40 (8)
 Property Tax/Income
 1.51% (50)
 Property Tax Per Cap.
 \$308.40 (55)
 Sales Tax/Income
 0.55% (69)
 Sales Tax Per Capita
 \$111.69 (82)

Ansonville
 Lilesville
 McFarlan
 Morven
 Peachland
 Polkton
 Wadesboro

Ashe



1999 Burden: 3.04%
 1998 Burden: 2.87%
 1997 Burden: 2.89%

Change FY98-99: 5.99%
 Rank: 90 (1999), 96 (1998)

Population: 23,966
 Per Capita Income: \$20,161

County Rev./Income
 2.59% (63)
 County Rev. Per Cap.
 \$521.39 (71)
 Property Tax/Income
 1.50% (56)
 Property Tax Per Cap.
 \$302.24 (64)
 Sales Tax/Income
 0.68% (35)
 Sales Tax Per Capita
 \$136.47 (43)

County Rev./Income
 2.44% (69)
 County Rev. Per Cap.
 \$482.61 (78)
 Property Tax/Income
 1.41% (62)
 Property Tax Per Cap.
 \$279.70 (70)
 Sales Tax/Income
 0.66% (33)
 Sales Tax Per Capita
 \$131.18 (44)

Jefferson
 Lansing
 West Jeffers

*Rank within relevant

Avery



1999 Burden: 4.48%
 1998 Burden: 4.45%
 1997 Burden: 4.54%

Change FY98-99: 0.74%
 Rank: 32 (1999), 26 (1998)

Population: 15,964
 Per Capita Income: \$22,328

County Rev./Income
 3.57% (12)
 County Rev. Per Cap.
 \$797.77 (10)
 Property Tax/Income
 2.15% (9)
 Property Tax Per Cap.
 \$479.31 (12)
 Sales Tax/Income
 0.78% (16)
 Sales Tax Per Capita
 \$174.20 (8)

County Rev./Income
 3.59% (10)
 County Rev. Per Cap.
 \$782.96 (11)
 Property Tax/Income
 2.29% (7)
 Property Tax Per Cap.
 \$498.65 (9)
 Sales Tax/Income
 0.82% (7)
 Sales Tax Per Capita
 \$179.46 (4)

Banner Elk 97
 Crossnore 26
 Elk Park 48
 Grandfather Village 3
 Newland 71
 Sugar Mountain 13

Beaufort



1999 Burden: 4.88%
 1998 Burden: 4.67%
 1997 Burden: 4.60%

Change FY98-99: 4.61%
 Rank: 17 (1999), 20 (1998)

Population: 44,158
 Per Capita Income: \$20,340

County Rev./Income
 2.99% (31)
 County Rev. Per Cap.
 \$607.29 (42)
 Property Tax/Income
 1.64% (39)
 Property Tax Per Cap.
 \$332.71 (48)
 Sales Tax/Income
 0.70% (32)
 Sales Tax Per Capita
 \$141.99 (35)

County Rev./Income
 2.95% (32)
 County Rev. Per Cap.
 \$603.06 (41)
 Property Tax/Income
 1.66% (36)
 Property Tax Per Cap.
 \$340.29 (39)
 Sales Tax/Income
 0.66% (32)
 Sales Tax Per Capita
 \$135.93 (36)

Aurora 67
 Bath 18
 Belhaven 2,28
 Chocowinity 79
 Pantego 17
 Washington 10,10
 Washington Park 49

Bertie



1999 Burden: 3.01%
 1998 Burden: 2.99%
 1997 Burden: 2.93%

Change FY98-99: 0.43%
 Rank: 91 (1999), 88 (1998)

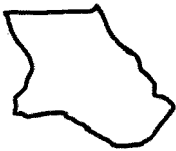
Population: 19,830
 Per Capita Income: \$18,497

County Rev./Income
 2.43% (76)
 County Rev. Per Cap.
 \$450.27 (95)
 Property Tax/Income
 1.39% (68)
 Property Tax Per Cap.
 \$256.74 (85)
 Sales Tax/Income
 0.55% (75)
 Sales Tax Per Capita
 \$101.70 (99)

County Rev./Income
 2.46% (66)
 County Rev. Per Cap.
 \$446.54 (94)
 Property Tax/Income
 1.49% (51)
 Property Tax Per Cap.
 \$270.59 (75)
 Sales Tax/Income
 0.54% (72)
 Sales Tax Per Capita
 \$97.40 (97)

Askeville 20
 Aulander 1,18
 Colerain 22
 Kelford 18
 Lewiston-Woodville 81
 Powellsville 26
 Roxobel 23
 Windsor 2,27

Bladen



1999 Burden: 7.25%
 1998 Burden: 6.78%
 1997 Burden: 6.67%

Change FY98-99: 6.94%
 Rank: 3 (1999), 4 (1998)

Population: 30,924
 Per Capita Income: \$19,908

County Rev./Income
 6.07% (3)
 County Rev. Per Cap.
 \$1,208.47 (3)
 Property Tax/Income
 1.77% (29)
 Property Tax Per Cap.
 \$352.35 (35)
 Sales Tax/Income
 0.64% (44)
 Sales Tax Per Capita
 \$126.92 (56)

County Rev./Income
 5.70% (3)
 County Rev. Per Cap.
 \$1,214.49 (3)
 Property Tax/Income
 1.68% (33)
 Property Tax Per Cap.
 \$357.80 (31)
 Sales Tax/Income
 0.58% (57)
 Sales Tax Per Capita
 \$124.06 (55)

Bladenboro 2,05
 Clarkton 76
 Dublin 24
 East Arcadia 49
 Elizabethtown 3,96
 Tar Heel 12
 White Lake 37

Brunswick Coun

Bald Head Island 14
 Belville 10
 Boiling Spr. Lakes 2,34
 Bolivia 28
 Calabash 1,02
 Carolina Shores 1,27
 Caswell Beach 31
 Holden Beach 89
 Leland 2,54
 Navassa 55
 Northwest 83
 Oak Island 6,57
 Ocean Isle Beach 76
 Sandy Creek 30
 Shallotte 1,32
 Southport 2,66
 St. James 69
 Sunset Beach 1,96
 Varnamtown 52
 Yaupon Beach 91

Brunswick



1999 Burden: 6.74%
 1998 Burden: 6.89%
 1997 Burden: 6.93%

Change FY98-99: -2.14%
 Rank: 4 (1999), 3 (1998)

Population: 69,577
 Per Capita Income: \$19,731

County Rev./Income
 4.64% (5)
 County Rev. Per Cap.
 \$915.85 (5)
 Property Tax/Income
 3.30% (4)
 Property Tax Per Cap.
 \$650.65 (3)
 Sales Tax/Income
 0.79% (14)
 Sales Tax Per Capita
 \$156.63 (18)

County Rev./Income
 4.63% (5)
 County Rev. Per Cap.
 \$919.67 (5)
 Property Tax/Income
 3.42% (3)
 Property Tax Per Cap.
 \$679.18 (3)
 Sales Tax/Income
 0.78% (13)
 Sales Tax Per Capita
 \$153.80 (14)

*Rank within relevant population

Buncombe



1999 Burden: 4.42%
 1998 Burden: 4.23%
 1997 Burden: 4.30%

Change FY98-99: 4.53%
 Rank: 35 (1999), 38 (1998)

Population: 194,353
 Per Capita Income: \$25,998

County Rev./Income
 2.93% (37)
 County Rev. Per Cap.
 \$760.52 (12)
 Property Tax/Income
 1.59% (43)
 Property Tax Per Cap.
 \$414.66 (20)
 Sales Tax/Income
 0.64% (43)
 Sales Tax Per Capita
 \$165.81 (11)

County Rev./Income
 2.84% (38)
 County Rev. Per Cap.
 \$722.39 (15)
 Property Tax/Income
 1.55% (46)
 Property Tax Per Cap.
 \$394.20 (22)
 Sales Tax/Income
 0.66% (35)
 Sales Tax Per Capita
 \$168.15 (7)

Asheville
 Biltmore For
 Black Mount
 Montreat
 Weaverville
 Woodfin

Burke



1999 Burden: 3.86%
 1998 Burden: 3.59%
 1997 Burden: 3.59%

Change FY98-99: 7.55%
 Rank: 61 (1999), 67 (1998)

Population: 84,583
 Per Capita Income: \$20,644

County Rev./Income
 2.48% (74)
 County Rev. Per Cap.
 \$511.57 (75)
 Property Tax/Income
 1.17% (89)
 Property Tax Per Cap.
 \$242.27 (92)
 Sales Tax/Income
 0.59% (61)
 Sales Tax Per Capita
 \$122.17 (68)

County Rev./Income
 2.16% (89)
 County Rev. Per Cap.
 \$441.03 (96)
 Property Tax/Income
 1.18% (89)
 Property Tax Per Cap.
 \$240.49 (91)
 Sales Tax/Income
 0.25% (100)
 Sales Tax Per Capita
 \$51.58 (100)

Connelly Spr
 Drexel
 Glen Alpine
 Hildebran
 Morganton
 Rutherford C
 Valdese

Cabarrus



1999 Burden: 4.95%
 1998 Burden: 4.04%
 1997 Burden: 3.99%

Change FY98-99: 22.53%
 Rank: 14 (1999), 50 (1998)

Population: 125,051
 Per Capita Income: \$26,480

County Rev./Income
 2.83% (42)
 County Rev. Per Cap.
 \$748.78 (14)
 Property Tax/Income
 1.95% (17)
 Property Tax Per Cap.
 \$515.87 (8)
 Sales Tax/Income
 0.48% (93)
 Sales Tax Per Capita
 \$126.10 (60)

County Rev./Income
 2.26% (84)
 County Rev. Per Cap.
 \$586.54 (45)
 Property Tax/Income
 1.43% (61)
 Property Tax Per Cap.
 \$371.57 (28)
 Sales Tax/Income
 0.47% (92)
 Sales Tax Per Capita
 \$121.33 (60)

Concord
 Harrisburg
 Kannapolis
 Mount Pleas

Caldwell



1999 Burden: 3.45%
 1998 Burden: 3.63%
 1997 Burden: 3.15%

Change FY98-99: -5.15%
 Rank: 75 (1999), 65 (1998)

Population: 75,882
 Per Capita Income: \$22,060

County Rev./Income
 2.11% (91)
 County Rev. Per Cap.
 \$466.14 (91)
 Property Tax/Income
 1.12% (91)
 Property Tax Per Cap.
 \$247.01 (88)
 Sales Tax/Income
 0.51% (85)
 Sales Tax Per Capita
 \$113.36 (88)

County Rev./Income
 2.27% (83)
 County Rev. Per Cap.
 \$482.28 (80)
 Property Tax/Income
 1.15% (90)
 Property Tax Per Cap.
 \$244.36 (89)
 Sales Tax/Income
 0.52% (74)
 Sales Tax Per Capita
 \$110.23 (84)

Cajah's Mou
 Cedar Rock
 Gamewell
 Granite Falls
 Hudson
 Lenoir
 Rhodhiss
 Sawmills

Camden



1999 Burden: 2.97%
 1998 Burden: 3.04%
 1997 Burden: 3.02%

Change FY98-99: -2.10%
 Rank: 94 (1999), 85 (1998)

Population: 6,748
 Per Capita Income: \$19,679

County Rev./Income
 2.79% (47)
 County Rev. Per Cap.
 \$548.39 (62)
 Property Tax/Income
 1.73% (31)
 Property Tax Per Cap.
 \$340.41 (42)
 Sales Tax/Income
 0.61% (51)
 Sales Tax Per Capita
 \$120.83 (72)

County Rev./Income
 2.78% (43)
 County Rev. Per Cap.
 \$544.01 (60)
 Property Tax/Income
 1.78% (27)
 Property Tax Per Cap.
 \$348.30 (37)
 Sales Tax/Income
 0.61% (45)
 Sales Tax Per Capita
 \$119.46 (65)

No incorpora

*Rank within relevant

Carteret

1999 Burden: 4.36%
1998 Burden: 4.38%
1997 Burden: 4.32%

Change FY98-99: -0.46%
Rank: 39 (1999), 31 (1998)

Population: 59,120
Per Capita Income: \$23,442



County Rev./Income
2.80% (44)
County Rev. Per Cap.
\$657.11 (28)
Property Tax/Income
1.63% (40)
Property Tax Per Cap.
\$382.26 (25)
Sales Tax/Income
0.71% (29)
Sales Tax Per Capita
\$166.23 (9)

County Rev./Income
2.81% (40)
County Rev. Per Cap.
\$645.04 (29)
Property Tax/Income
1.65% (37)
Property Tax Per Cap.
\$377.11 (27)
Sales Tax/Income
0.69% (27)
Sales Tax Per Capita
\$158.06 (12)

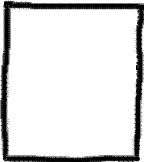
Atlantic Beach 2,32'
Beaufort 3,86'
Bogue 50'
Cape Carteret 1,23'
Cedar Point 70'
Emerald Isle 3,21'
Indian Beach 19'
Morehead City 7,59'
Newport 3,36'
Peletier 34'
Pine Knoll Shores 1,65'

Caswell

1999 Burden: 2.92%
1998 Burden: 2.90%
1997 Burden: 2.65%

Change FY98-99: 0.64%
Rank: 96 (1999), 94 (1998)

Population: 22,440
Per Capita Income: \$18,463



County Rev./Income
2.62% (59)
County Rev. Per Cap.
\$483.02 (86)
Property Tax/Income
1.40% (66)
Property Tax Per Cap.
\$258.56 (84)
Sales Tax/Income
0.60% (56)
Sales Tax Per Capita
\$110.54 (91)

County Rev./Income
2.64% (51)
County Rev. Per Cap.
\$483.05 (77)
Property Tax/Income
1.39% (65)
Property Tax Per Cap.
\$254.01 (85)
Sales Tax/Income
0.57% (60)
Sales Tax Per Capita
\$103.64 (92)

Milton 23'
Yanceyville 2,94'

Catawba

1999 Burden: 4.25%
1998 Burden: 4.31%
1997 Burden: 4.16%

Change FY98-99: -1.33%
Rank: 43 (1999), 33 (1998)

Population: 134,128
Per Capita Income: \$27,157



County Rev./Income
2.46% (75)
County Rev. Per Cap.
\$666.82 (26)
Property Tax/Income
1.19% (88)
Property Tax Per Cap.
\$322.14 (56)
Sales Tax/Income
0.55% (72)
Sales Tax Per Capita
\$149.99 (21)

County Rev./Income
2.54% (61)
County Rev. Per Cap.
\$670.77 (23)
Property Tax/Income
1.23% (83)
Property Tax Per Cap.
\$326.07 (51)
Sales Tax/Income
0.56% (62)
Sales Tax Per Capita
\$147.47 (19)

Brookford 44'
Catawba 69'
Claremont 1,07'
Conover 7,35'
Hickory 36,05'
Long View 4,68'
Maiden 3,13'
Newton 12,38'

Chatham

1999 Burden: 3.43%
1998 Burden: 3.39%
1997 Burden: 3.35%

Change FY98-99: 1.15%
Rank: 77 (1999), 74 (1998)

Population: 47,264
Per Capita Income: \$27,489



County Rev./Income
2.62% (60)
County Rev. Per Cap.
\$719.07 (16)
Property Tax/Income
1.70% (35)
Property Tax Per Cap.
\$467.18 (14)
Sales Tax/Income
0.49% (92)
Sales Tax Per Capita
\$133.46 (47)

County Rev./Income
2.62% (55)
County Rev. Per Cap.
\$712.92 (16)
Property Tax/Income
1.76% (29)
Property Tax Per Cap.
\$479.90 (10)
Sales Tax/Income
0.46% (93)
Sales Tax Per Capita
\$126.37 (52)

Goldston 38'
Pittsboro 2,23'
Siler City 5,63'

Cherokee

1999 Burden: 4.02%
1998 Burden: 3.88%
1997 Burden: 4.15%

Change FY98-99: 3.56%
Rank: 57 (1999), 56 (1998)

Population: 23,072
Per Capita Income: \$17,469



County Rev./Income
3.10% (29)
County Rev. Per Cap.
\$542.34 (66)
Property Tax/Income
1.40% (67)
Property Tax Per Cap.
\$243.96 (91)
Sales Tax/Income
0.94% (3)
Sales Tax Per Capita
\$164.66 (12)

County Rev./Income
3.03% (28)
County Rev. Per Cap.
\$515.33 (69)
Property Tax/Income
1.39% (66)
Property Tax Per Cap.
\$236.36 (93)
Sales Tax/Income
0.92% (2)
Sales Tax Per Capita
\$157.03 (13)

Andrews 1,82'
Murphy 1,64'

*Rank within relevant population

Chowan



1999 Burden: 4.10%
 1998 Burden: 4.01%
 1997 Burden: 3.97%

Change FY98-99: 2.15%
 Rank: 53 (1999), 51 (1998)

Population: 14,036
 Per Capita Income: \$21,238

County Rev./Income
 2.93% (36)
 County Rev. Per Cap.
 \$621.78 (36)
 Property Tax/Income
 1.66% (38)
 Property Tax Per Cap.
 \$351.74 (36)
 Sales Tax/Income
 0.72% (27)
 Sales Tax Per Capita
 \$153.16 (19)

County Rev./Income
 2.80% (42)
 County Rev. Per Cap.
 \$585.40 (46)
 Property Tax/Income
 1.60% (39)
 Property Tax Per Cap.
 \$334.48 (44)
 Sales Tax/Income
 0.70% (26)
 Sales Tax Per Capita
 \$145.24 (20)

Edenton

Clay



1999 Burden: 3.16%
 1998 Burden: 3.13%
 1997 Burden: 3.26%

Change FY98-99: 0.91%
 Rank: 85 (1999), 80 (1998)

Population: 8,412
 Per Capita Income: \$18,861

County Rev./Income
 2.99% (32)
 County Rev. Per Cap.
 \$563.03 (60)
 Property Tax/Income
 1.57% (47)
 Property Tax Per Cap.
 \$296.31 (67)
 Sales Tax/Income
 0.77% (19)
 Sales Tax Per Capita
 \$145.09 (30)

County Rev./Income
 2.95% (33)
 County Rev. Per Cap.
 \$550.78 (56)
 Property Tax/Income
 1.58% (41)
 Property Tax Per Cap.
 \$295.16 (61)
 Sales Tax/Income
 0.74% (17)
 Sales Tax Per Capita
 \$137.49 (33)

Hayesville

Cleveland



1999 Burden: 3.97%
 1998 Burden: 3.86%
 1997 Burden: 3.73%

Change FY98-99: 2.85%
 Rank: 59 (1999), 57 (1998)

Population: 92,590
 Per Capita Income: \$21,126

County Rev./Income
 2.76% (48)
 County Rev. Per Cap.
 \$583.25 (50)
 Property Tax/Income
 1.32% (76)
 Property Tax Per Cap.
 \$277.98 (72)
 Sales Tax/Income
 0.54% (79)
 Sales Tax Per Capita
 \$113.41 (87)

County Rev./Income
 2.68% (48)
 County Rev. Per Cap.
 \$554.76 (54)
 Property Tax/Income
 1.37% (67)
 Property Tax Per Cap.
 \$283.15 (68)
 Sales Tax/Income
 0.55% (65)
 Sales Tax Per Capita
 \$114.69 (76)

Cleve
 Belwood
 Boiling Sprin
 Casar
 Earl
 Fallston
 Grover
 Kings Mount
 Kingstown
 Lattimore
 Lawndale
 Mooresboro
 Patterson Sp
 Polkville
 Shelby
 Waco

Columbus



1999 Burden: 3.60%
 1998 Burden: 3.72%
 1997 Burden: 3.57%

Change FY98-99: -3.25%
 Rank: 68 (1999), 64 (1998)

Population: 52,476
 Per Capita Income: \$20,046

County Rev./Income
 2.71% (53)
 County Rev. Per Cap.
 \$542.40 (65)
 Property Tax/Income
 1.52% (53)
 Property Tax Per Cap.
 \$305.29 (62)
 Sales Tax/Income
 0.57% (68)
 Sales Tax Per Capita
 \$114.52 (85)

County Rev./Income
 2.92% (35)
 County Rev. Per Cap.
 \$604.70 (40)
 Property Tax/Income
 1.48% (57)
 Property Tax Per Cap.
 \$307.35 (57)
 Sales Tax/Income
 0.55% (67)
 Sales Tax Per Capita
 \$114.07 (78)

Boardman
 Bolton
 Brunswick
 Cerro Gordo
 Chadbourn
 Fair Bluff
 Lake Waccar
 Sandyfield
 Tabor City
 Whiteville

Craven



1999 Burden: 3.55%
 1998 Burden: 3.58%
 1997 Burden: 3.47%

Change FY98-99: -0.91%
 Rank: 69 (1999), 68 (1998)

Population: 89,730
 Per Capita Income: \$23,527

County Rev./Income
 2.21% (86)
 County Rev. Per Cap.
 \$519.22 (73)
 Property Tax/Income
 1.12% (93)
 Property Tax Per Cap.
 \$262.66 (80)
 Sales Tax/Income
 0.59% (64)
 Sales Tax Per Capita
 \$137.64 (40)

County Rev./Income
 2.31% (79)
 County Rev. Per Cap.
 \$532.41 (63)
 Property Tax/Income
 1.12% (92)
 Property Tax Per Cap.
 \$259.37 (81)
 Sales Tax/Income
 0.58% (58)
 Sales Tax Per Capita
 \$134.49 (37)

Bridgeton
 Cove City
 Dover
 Havelock
 New Bern
 River Bend
 Trent Woods
 Vanceboro

*Rank within relevant

Cumberland



1999 Burden: 4.06%
 1998 Burden: 3.76%
 1997 Burden: 3.76%

Change FY98-99: 7.98%
 Rank: 56 (1999), 62 (1998)

Population: 291,897
 Per Capita Income: \$24,104

County Rev./Income	2.56% (66)	County Rev./Income	2.40% (74)
County Rev. Per Cap.	\$617.89 (38)	County Rev. Per Cap.	\$567.62 (50)
Property Tax/Income	1.38% (69)	Property Tax/Income	1.24% (82)
Property Tax Per Cap.	\$333.16 (47)	Property Tax Per Cap.	\$292.78 (64)
Sales Tax/Income	0.51% (87)	Sales Tax/Income	0.50% (82)
Sales Tax Per Capita	\$123.08 (65)	Sales Tax Per Capita	\$118.63 (67)

Falcon	38
Fayetteville	127,551
Godwin	7
Hope Mills	10,900
Linden	16
Spring Lake	8,561
Stedman	65
Wade	45

Currituck



1999 Burden: 7.46%
 1998 Burden: 7.08%
 1997 Burden: 6.89%

Change FY98-99: 5.43%
 Rank: 2 (1999), 2 (1998)

Population: 17,496
 Per Capita Income: \$22,162

County Rev./Income	6.93% (1)	County Rev./Income	6.45% (2)
County Rev. Per Cap.	\$1,536.76 (2)	County Rev. Per Cap.	\$1,395.36 (2)
Property Tax/Income	3.52% (1)	Property Tax/Income	3.46% (2)
Property Tax Per Cap.	\$780.23 (1)	Property Tax Per Cap.	\$748.58 (2)
Sales Tax/Income	0.94% (2)	Sales Tax/Income	0.90% (3)
Sales Tax Per Capita	\$209.38 (2)	Sales Tax Per Capita	\$195.77 (2)

No incorporated municipalities

Dare



1999 Burden: 11.32%
 1998 Burden: 11.20%
 1997 Burden: 10.89%

Change FY98-99: 1.00%
 Rank: 1 (1999), 1 (1998)

Population: 28,918
 Per Capita Income: \$23,096

County Rev./Income	6.67% (2)	County Rev./Income	6.59% (1)
County Rev. Per Cap.	\$1,540.12 (1)	County Rev. Per Cap.	\$1,489.16 (1)
Property Tax/Income	3.34% (2)	Property Tax/Income	3.47% (1)
Property Tax Per Cap.	\$770.27 (2)	Property Tax Per Cap.	\$784.17 (1)
Sales Tax/Income	1.36% (1)	Sales Tax/Income	1.30% (1)
Sales Tax Per Capita	\$314.78 (1)	Sales Tax Per Capita	\$294.41 (1)

Kill Devil Hills	5,600
Kitty Hawk	2,570
Manteo	2,110
Nags Head	2,280
Southern Shores	1,980

Davidson



1999 Burden: 2.90%
 1998 Burden: 2.86%
 1997 Burden: 2.75%

Change FY98-99: 1.08%
 Rank: 97 (1999), 97 (1998)

Population: 142,722
 Per Capita Income: \$23,034

County Rev./Income	2.04% (94)	County Rev./Income	2.04% (95)
County Rev. Per Cap.	\$468.99 (89)	County Rev. Per Cap.	\$461.89 (86)
Property Tax/Income	1.04% (97)	Property Tax/Income	1.06% (96)
Property Tax Per Cap.	\$238.89 (93)	Property Tax Per Cap.	\$239.40 (92)
Sales Tax/Income	0.55% (74)	Sales Tax/Income	0.54% (73)
Sales Tax Per Capita	\$126.90 (57)	Sales Tax Per Capita	\$121.37 (59)

Denton	1,570
Lexington	19,340
Thomasville	17,710

Davie



1999 Burden: 2.93%
 1998 Burden: 2.90%
 1997 Burden: 2.84%

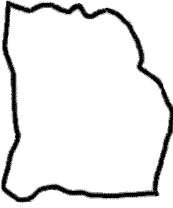
Change FY98-99: 1.19%
 Rank: 95 (1999), 95 (1998)

Population: 32,968
 Per Capita Income: \$27,937

County Rev./Income	2.18% (88)	County Rev./Income	2.25% (85)
County Rev. Per Cap.	\$609.12 (41)	County Rev. Per Cap.	\$617.97 (35)
Property Tax/Income	1.20% (87)	Property Tax/Income	1.22% (85)
Property Tax Per Cap.	\$335.12 (46)	Property Tax Per Cap.	\$335.35 (42)
Sales Tax/Income	0.45% (97)	Sales Tax/Income	0.44% (96)
Sales Tax Per Capita	\$124.40 (63)	Sales Tax Per Capita	\$120.89 (62)

Bermuda Run	1,840
Coolemeec	1,070
Mocksville	4,420

Duplin



1999 Burden: 4.24%
 1998 Burden: 3.39%
 1997 Burden: 3.54%

Change FY98-99: 25.25%
 Rank: 45 (1999), 73 (1998)

Population: 44,502
 Per Capita Income: \$20,574

County Rev./Income
 2.86% (40)
 County Rev. Per Cap.
 \$587.84 (49)
 Property Tax/Income
 1.58% (45)
 Property Tax Per Cap.
 \$324.75 (53)
 Sales Tax/Income
 0.59% (60)
 Sales Tax Per Capita
 \$121.84 (69)

County Rev./Income
 2.44% (68)
 County Rev. Per Cap.
 \$594.77 (43)
 Property Tax/Income
 1.34% (70)
 Property Tax Per Cap.
 \$327.13 (49)
 Sales Tax/Income
 0.49% (88)
 Sales Tax Per Capita
 \$118.49 (68)

Beulaville
 Calypso
 Faison
 Greenevers
 Kenansville
 Magnolia
 Rose Hill
 Teachey
 Wallace
 Warsaw

Durham



1999 Burden: 5.98%
 1998 Burden: 5.88%
 1997 Burden: 5.88%

Change FY98-99: 1.56%
 Rank: 6 (1999), 7 (1998)

Population: 203,357
 Per Capita Income: \$28,492

County Rev./Income
 3.14% (26)
 County Rev. Per Cap.
 \$893.24 (7)
 Property Tax/Income
 2.11% (11)
 Property Tax Per Cap.
 \$600.92 (5)
 Sales Tax/Income
 0.51% (89)
 Sales Tax Per Capita
 \$144.95 (31)

County Rev./Income
 3.06% (27)
 County Rev. Per Cap.
 \$867.38 (6)
 Property Tax/Income
 2.11% (9)
 Property Tax Per Cap.
 \$597.44 (5)
 Sales Tax/Income
 0.49% (90)
 Sales Tax Per Capita
 \$137.70 (32)

Durham

Edgecombe



1999 Burden: 5.23%
 1998 Burden: 5.15%
 1997 Burden: 5.04%

Change FY98-99: 1.56%
 Rank: 10 (1999), 10 (1998)

Population: 54,034
 Per Capita Income: \$19,349

County Rev./Income
 3.13% (27)
 County Rev. Per Cap.
 \$606.52 (43)
 Property Tax/Income
 1.78% (27)
 Property Tax Per Cap.
 \$344.34 (41)
 Sales Tax/Income
 0.54% (78)
 Sales Tax Per Capita
 \$104.01 (98)

County Rev./Income
 3.13% (26)
 County Rev. Per Cap.
 \$610.61 (38)
 Property Tax/Income
 1.67% (35)
 Property Tax Per Cap.
 \$326.57 (50)
 Sales Tax/Income
 0.52% (77)
 Sales Tax Per Capita
 \$100.64 (94)

Conetoe
 Leggett
 Macclesfield
 Pinetops
 Princeville
 Speed
 Tarboro
 Whitakers

Forsyth



1999 Burden: 4.09%
 1998 Burden: 4.23%
 1997 Burden: 4.28%

Change FY98-99: -3.41%
 Rank: 54 (1999), 37 (1998)

Population: 291,846
 Per Capita Income: \$31,304

County Rev./Income
 2.11% (92)
 County Rev. Per Cap.
 \$659.82 (27)
 Property Tax/Income
 1.42% (63)
 Property Tax Per Cap.
 \$444.23 (16)
 Sales Tax/Income
 0.46% (96)
 Sales Tax Per Capita
 \$143.03 (34)

County Rev./Income
 2.18% (88)
 County Rev. Per Cap.
 \$654.68 (26)
 Property Tax/Income
 1.47% (58)
 Property Tax Per Cap.
 \$443.07 (15)
 Sales Tax/Income
 0.46% (94)
 Sales Tax Per Capita
 \$138.16 (31)

Bethania
 Clemmons
 Kernersville
 Lewisville
 Rural Hall
 Tobaccoville
 Walkertown
 Winston-Sale

Franklin



1999 Burden: 4.22%
 1998 Burden: 3.97%
 1997 Burden: 3.95%

Change FY98-99: 6.38%
 Rank: 46 (1999), 55 (1998)

Population: 45,332
 Per Capita Income: \$20,932

County Rev./Income
 3.38% (17)
 County Rev. Per Cap.
 \$707.44 (18)
 Property Tax/Income
 1.71% (34)
 Property Tax Per Cap.
 \$357.17 (34)
 Sales Tax/Income
 0.61% (52)
 Sales Tax Per Capita
 \$128.48 (55)

County Rev./Income
 3.13% (24)
 County Rev. Per Cap.
 \$654.60 (27)
 Property Tax/Income
 1.55% (45)
 Property Tax Per Cap.
 \$323.91 (53)
 Sales Tax/Income
 0.59% (51)
 Sales Tax Per Capita
 \$124.22 (54)

Bunn
 Centerville
 Franklinton
 Louisburg
 Youngsville

*Rank within relevant

Gaston



1999 Burden: 4.70%
 1998 Burden: 4.68%
 1997 Burden: 4.29%

Change FY98-99: 0.31%
 Rank: 23 (1999), 19 (1998)

Population: 181,362
 Per Capita Income: \$23,210

County Rev./Income
 2.80% (46)
 County Rev. Per Cap.
 \$648.79 (31)
 Property Tax/Income
 1.81% (24)
 Property Tax Per Cap.
 \$419.27 (19)
 Sales Tax/Income
 0.51% (88)
 Sales Tax Per Capita
 \$118.51 (78)

County Rev./Income
 2.74% (45)
 County Rev. Per Cap.
 \$627.35 (32)
 Property Tax/Income
 1.84% (23)
 Property Tax Per Cap.
 \$420.10 (18)
 Sales Tax/Income
 0.49% (87)
 Sales Tax Per Capita
 \$112.24 (81)

Belmont 8,50
 Bessemer City 5,01
 Cherryville 5,47
 Cramerton 2,57
 Dallas 3,25
 Delview 1
 Gastonia 62,73
 High Shoals 61
 Lowell 2,59
 Mcadenville 82
 Mount Holly 8,38
 Rano 2,20
 Spencer Mountain 13
 Stanley 3,24

Gates



1999 Burden: 3.11%
 1998 Burden: 3.03%
 1997 Burden: 2.98%

Change FY98-99: 2.62%
 Rank: 87 (1999), 86 (1998)

Population: 10,114
 Per Capita Income: \$17,775

County Rev./Income
 2.75% (51)
 County Rev. Per Cap.
 \$488.52 (83)
 Property Tax/Income
 1.83% (21)
 Property Tax Per Cap.
 \$325.01 (52)
 Sales Tax/Income
 0.66% (37)
 Sales Tax Per Capita
 \$117.15 (80)

County Rev./Income
 2.67% (49)
 County Rev. Per Cap.
 \$480.50 (81)
 Property Tax/Income
 1.85% (22)
 Property Tax Per Cap.
 \$333.20 (47)
 Sales Tax/Income
 0.59% (52)
 Sales Tax Per Capita
 \$106.60 (88)

Gates County
 Gatesville 31

Graham



1999 Burden: 4.11%
 1998 Burden: 4.15%
 1997 Burden: 4.04%

Change FY98-99: -0.96%
 Rank: 52 (1999), 44 (1998)

Population: 7,522
 Per Capita Income: \$16,877

County Rev./Income
 3.40% (14)
 County Rev. Per Cap.
 \$573.36 (53)
 Property Tax/Income
 1.94% (18)
 Property Tax Per Cap.
 \$327.58 (51)
 Sales Tax/Income
 0.80% (13)
 Sales Tax Per Capita
 \$135.06 (46)

County Rev./Income
 3.45% (12)
 County Rev. Per Cap.
 \$573.84 (48)
 Property Tax/Income
 1.95% (15)
 Property Tax Per Cap.
 \$324.66 (52)
 Sales Tax/Income
 0.79% (12)
 Sales Tax Per Capita
 \$131.05 (45)

Robbinsville 78
 Santeetlah 4

Granville



1999 Burden: 3.16%
 1998 Burden: 3.09%
 1997 Burden: 3.40%

Change FY98-99: 2.36%
 Rank: 84 (1999), 81 (1998)

Population: 45,450
 Per Capita Income: \$21,007

County Rev./Income
 2.14% (90)
 County Rev. Per Cap.
 \$449.52 (97)
 Property Tax/Income
 1.28% (80)
 Property Tax Per Cap.
 \$268.81 (77)
 Sales Tax/Income
 0.55% (76)
 Sales Tax Per Capita
 \$115.45 (84)

County Rev./Income
 2.15% (90)
 County Rev. Per Cap.
 \$454.03 (92)
 Property Tax/Income
 1.26% (78)
 Property Tax Per Cap.
 \$267.28 (77)
 Sales Tax/Income
 0.54% (71)
 Sales Tax Per Capita
 \$113.89 (79)

Creedmoor 2,19
 Oxford 9,17
 Stem 29
 Stovall 46

Greene



1999 Burden: 3.28%
 1998 Burden: 2.76%
 1997 Burden: 2.84%

Change FY98-99: 18.61%
 Rank: 81 (1999), 98 (1998)

Population: 18,298
 Per Capita Income: \$18,001

County Rev./Income
 2.64% (57)
 County Rev. Per Cap.
 \$474.66 (87)
 Property Tax/Income
 1.38% (70)
 Property Tax Per Cap.
 \$248.15 (87)
 Sales Tax/Income
 0.61% (53)
 Sales Tax Per Capita
 \$110.37 (92)

County Rev./Income
 2.23% (87)
 County Rev. Per Cap.
 \$458.15 (89)
 Property Tax/Income
 1.22% (84)
 Property Tax Per Cap.
 \$251.15 (87)
 Sales Tax/Income
 0.50% (85)
 Sales Tax Per Capita
 \$102.54 (93)

Hookerton 51
 Snow Hill 1,58
 Walstonburg 24

*Rank within relevant population

Guilford



1999 Burden: 4.87%
 1998 Burden: 4.89%
 1997 Burden: 4.76%

Change FY98-99: -0.47%
 Rank: 18 (1999), 14 (1998)

Population: 393,423
 Per Capita Income: \$29,229

County Rev./Income
 2.33% (82)
 County Rev. Per Cap.
 \$682.46 (23)
 Property Tax/Income
 1.53% (50)
 Property Tax Per Cap.
 \$447.84 (15)
 Sales Tax/Income
 0.47% (94)
 Sales Tax Per Capita
 \$135.98 (45)

County Rev./Income
 2.41% (72)
 County Rev. Per Cap.
 \$693.16 (18)
 Property Tax/Income
 1.58% (42)
 Property Tax Per Cap.
 \$453.23 (14)
 Sales Tax/Income
 0.44% (95)
 Sales Tax Per Capita
 \$127.67 (50)

Gibsonville
 Greensboro
 High Point
 Jamestown
 Oak Ridge
 Pleasant Gar
 Sedalia
 Stokesdale
 Summerfield
 Whitsett

Halifax



1999 Burden: 5.00%
 1998 Burden: 4.86%
 1997 Burden: 4.99%

Change FY98-99: 2.78%
 Rank: 13 (1999), 15 (1998)

Population: 54,752
 Per Capita Income: \$18,357

County Rev./Income
 3.58% (11)
 County Rev. Per Cap.
 \$656.62 (29)
 Property Tax/Income
 1.43% (61)
 Property Tax Per Cap.
 \$262.11 (82)
 Sales Tax/Income
 0.67% (36)
 Sales Tax Per Capita
 \$122.62 (67)

County Rev./Income
 3.50% (11)
 County Rev. Per Cap.
 \$631.11 (31)
 Property Tax/Income
 1.49% (54)
 Property Tax Per Cap.
 \$268.64 (76)
 Sales Tax/Income
 0.56% (63)
 Sales Tax Per Capita
 \$100.49 (95)

Enfield
 Halifax
 Hobgood
 Littleton
 Roanoke Rap
 Scotland Nec
 Weldon

Harnett



1999 Burden: 4.06%
 1998 Burden: 3.83%
 1997 Burden: 4.03%

Change FY98-99: 5.97%
 Rank: 55 (1999), 58 (1998)

Population: 85,305
 Per Capita Income: \$19,129

County Rev./Income
 2.65% (55)
 County Rev. Per Cap.
 \$506.71 (76)
 Property Tax/Income
 1.28% (79)
 Property Tax Per Cap.
 \$244.84 (90)
 Sales Tax/Income
 0.63% (46)
 Sales Tax Per Capita
 \$120.16 (75)

County Rev./Income
 2.46% (65)
 County Rev. Per Cap.
 \$467.81 (84)
 Property Tax/Income
 1.20% (86)
 Property Tax Per Cap.
 \$227.25 (95)
 Sales Tax/Income
 0.61% (42)
 Sales Tax Per Capita
 \$116.22 (74)

Angier
 Coats
 Dunn
 Erwin
 Lillington

Haywood



1999 Burden: 4.11%
 1998 Burden: 4.00%
 1997 Burden: 4.05%

Change FY98-99: 2.81%
 Rank: 51 (1999), 52 (1998)

Population: 52,096
 Per Capita Income: \$21,494

County Rev./Income
 2.98% (34)
 County Rev. Per Cap.
 \$639.58 (33)
 Property Tax/Income
 1.68% (36)
 Property Tax Per Cap.
 \$361.88 (33)
 Sales Tax/Income
 0.69% (33)
 Sales Tax Per Capita
 \$147.97 (22)

County Rev./Income
 2.87% (36)
 County Rev. Per Cap.
 \$615.17 (37)
 Property Tax/Income
 1.68% (32)
 Property Tax Per Cap.
 \$360.44 (30)
 Sales Tax/Income
 0.66% (34)
 Sales Tax Per Capita
 \$141.74 (25)

Canton
 Clyde
 Maggie Valle
 Waynesville

Henderson



1999 Burden: 3.49%
 1998 Burden: 3.45%
 1997 Burden: 3.20%

Change FY98-99: 1.21%
 Rank: 74 (1999), 72 (1998)

Population: 82,365
 Per Capita Income: \$26,115

County Rev./Income
 2.58% (64)
 County Rev. Per Cap.
 \$672.56 (24)
 Property Tax/Income
 1.43% (60)
 Property Tax Per Cap.
 \$374.01 (28)
 Sales Tax/Income
 0.59% (63)
 Sales Tax Per Capita
 \$153.00 (20)

County Rev./Income
 2.53% (63)
 County Rev. Per Cap.
 \$647.49 (28)
 Property Tax/Income
 1.36% (68)
 Property Tax Per Cap.
 \$348.93 (36)
 Sales Tax/Income
 0.59% (53)
 Sales Tax Per Capita
 \$151.44 (16)

Flat Rock
 Fletcher
 Hendersonvil
 Laurel Park

Hertford



1999 Burden: 4.92%
 1998 Burden: 4.83%
 1997 Burden: 4.59%

Change FY98-99: 1.85%
 Rank: 15 (1999), 16 (1998)

Population: 21,260
 Per Capita Income: \$17,626

County Rev./Income
 3.27% (21)
 County Rev. Per Cap.
 \$576.00 (52)
 Property Tax/Income
 1.99% (15)
 Property Tax Per Cap.
 \$350.36 (37)
 Sales Tax/Income
 0.80% (11)
 Sales Tax Per Capita
 \$141.70 (36)

County Rev./Income
 3.18% (23)
 County Rev. Per Cap.
 \$552.75 (55)
 Property Tax/Income
 1.93% (16)
 Property Tax Per Cap.
 \$336.13 (41)
 Sales Tax/Income
 0.82% (8)
 Sales Tax Per Capita
 \$142.70 (22)

Ahoskie 4,33:
 Cofield 37:
 Como 10:
 Harrellsville 9:
 Murfreesboro 2,11
 Winton 78:

Hoke



1999 Burden: 4.50%
 1998 Burden: 4.39%
 1997 Burden: 4.43%

Change FY98-99: 2.65%
 Rank: 30 (1999), 30 (1998)

Population: 31,102
 Per Capita Income: \$13,582

County Rev./Income
 3.34% (18)
 County Rev. Per Cap.
 \$453.46 (94)
 Property Tax/Income
 1.81% (23)
 Property Tax Per Cap.
 \$246.30 (89)
 Sales Tax/Income
 0.77% (18)
 Sales Tax Per Capita
 \$104.65 (97)

County Rev./Income
 3.28% (17)
 County Rev. Per Cap.
 \$459.83 (88)
 Property Tax/Income
 1.79% (26)
 Property Tax Per Cap.
 \$250.55 (88)
 Sales Tax/Income
 0.71% (23)
 Sales Tax Per Capita
 \$99.40 (96)

Raeform 4,17:

Hyde



1999 Burden: 6.35%
 1998 Burden: 6.19%
 1997 Burden: 6.30%

Change FY98-99: 2.57%
 Rank: 5 (1999), 5 (1998)

Population: 5,611
 Per Capita Income: \$18,157

County Rev./Income
 5.35% (4)
 County Rev. Per Cap.
 \$971.14 (4)
 Property Tax/Income
 3.10% (5)
 Property Tax Per Cap.
 \$562.30 (6)
 Sales Tax/Income
 0.90% (5)
 Sales Tax Per Capita
 \$163.45 (13)

County Rev./Income
 5.34% (4)
 County Rev. Per Cap.
 \$1,083.97 (4)
 Property Tax/Income
 3.32% (4)
 Property Tax Per Cap.
 \$673.81 (4)
 Sales Tax/Income
 0.73% (19)
 Sales Tax Per Capita
 \$149.01 (18)

No incorporated municipi

Iredell



1999 Burden: 3.50%
 1998 Burden: 3.34%
 1997 Burden: 3.38%

Change FY98-99: 4.82%
 Rank: 73 (1999), 75 (1998)

Population: 117,804
 Per Capita Income: \$24,382

County Rev./Income
 2.20% (87)
 County Rev. Per Cap.
 \$537.08 (68)
 Property Tax/Income
 1.16% (90)
 Property Tax Per Cap.
 \$282.57 (70)
 Sales Tax/Income
 0.57% (67)
 Sales Tax Per Capita
 \$139.66 (38)

County Rev./Income
 2.14% (91)
 County Rev. Per Cap.
 \$516.68 (67)
 Property Tax/Income
 1.15% (91)
 Property Tax Per Cap.
 \$276.48 (73)
 Sales Tax/Income
 0.55% (66)
 Sales Tax Per Capita
 \$133.04 (40)

Harmony 60:
 Love Valley 8:
 Mooresville 16,54:
 Statesville 22,84:
 Troutman 2,10:

Jackson



1999 Burden: 3.52%
 1998 Burden: 3.56%
 1997 Burden: 3.61%

Change FY98-99: -1.09%
 Rank: 72 (1999), 69 (1998)

Population: 29,806
 Per Capita Income: \$20,777

County Rev./Income
 3.32% (19)
 County Rev. Per Cap.
 \$690.32 (22)
 Property Tax/Income
 1.82% (22)
 Property Tax Per Cap.
 \$377.17 (26)
 Sales Tax/Income
 0.89% (6)
 Sales Tax Per Capita
 \$184.63 (4)

County Rev./Income
 3.35% (15)
 County Rev. Per Cap.
 \$659.61 (24)
 Property Tax/Income
 1.88% (19)
 Property Tax Per Cap.
 \$370.15 (29)
 Sales Tax/Income
 0.89% (4)
 Sales Tax Per Capita
 \$175.49 (5)

Dillsboro 17:
 Forest Hills 35:
 Sylva 2,33:
 Webster 50:

*Rank within relevant populatio

Johnston



1999 Burden: 4.37%
 1998 Burden: 4.23%
 1997 Burden: 3.93%

Change FY98-99: 3.34%
 Rank: 38 (1999), 39 (1998)

Population: 112,154
 Per Capita Income: \$23,288

County Rev./Income
2.88% (39)
 County Rev. Per Cap.
\$670.44 (25)
 Property Tax/Income
1.60% (42)
 Property Tax Per Cap.
\$373.19 (30)
 Sales Tax/Income
0.63% (48)
 Sales Tax Per Capita
\$146.17 (28)

County Rev./Income
2.86% (37)
 County Rev. Per Cap.
\$656.77 (25)
 Property Tax/Income
1.55% (47)
 Property Tax Per Cap.
\$355.51 (32)
 Sales Tax/Income
0.61% (46)
 Sales Tax Per Capita
\$140.01 (29)

Benson
 Clayton
 Four Oaks
 Kenly
 Micro
 Pine Level
 Princeton
 Selma
 Smithfield
 Wilson's Mill

Jones



1999 Burden: 3.32%
 1998 Burden: 2.99%
 1997 Burden: 3.27%

Change FY98-99: 11.30%
 Rank: 80 (1999), 90 (1998)

Population: 9,305
 Per Capita Income: \$19,160

County Rev./Income
2.57% (65)
 County Rev. Per Cap.
\$493.05 (81)
 Property Tax/Income
1.77% (28)
 Property Tax Per Cap.
\$339.22 (43)
 Sales Tax/Income
0.55% (71)
 Sales Tax Per Capita
\$106.17 (96)

County Rev./Income
2.31% (78)
 County Rev. Per Cap.
\$483.72 (76)
 Property Tax/Income
1.59% (40)
 Property Tax Per Cap.
\$333.72 (46)
 Sales Tax/Income
0.50% (84)
 Sales Tax Per Capita
\$104.76 (91)

Maysville
 Pollocksville
 Trenton

Lee



1999 Burden: 4.42%
 1998 Burden: 4.29%
 1997 Burden: 4.24%

Change FY98-99: 2.84%
 Rank: 37 (1999), 34 (1998)

Population: 49,247
 Per Capita Income: \$24,563

County Rev./Income
2.51% (68)
 County Rev. Per Cap.
\$616.04 (39)
 Property Tax/Income
1.59% (44)
 Property Tax Per Cap.
\$391.64 (22)
 Sales Tax/Income
0.53% (80)
 Sales Tax Per Capita
\$131.37 (51)

County Rev./Income
2.46% (67)
 County Rev. Per Cap.
\$597.97 (42)
 Property Tax/Income
1.56% (44)
 Property Tax Per Cap.
\$378.14 (25)
 Sales Tax/Income
0.51% (78)
 Sales Tax Per Capita
\$124.64 (53)

Broadway
 Sanford

Lenoir



1999 Burden: 4.28%
 1998 Burden: 4.14%
 1997 Burden: 4.10%

Change FY98-99: 3.34%
 Rank: 41 (1999), 46 (1998)

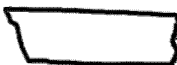
Population: 58,208
 Per Capita Income: \$21,287

County Rev./Income
2.69% (54)
 County Rev. Per Cap.
\$572.09 (54)
 Property Tax/Income
1.52% (55)
 Property Tax Per Cap.
\$322.72 (55)
 Sales Tax/Income
0.62% (49)
 Sales Tax Per Capita
\$132.60 (49)

County Rev./Income
2.61% (56)
 County Rev. Per Cap.
\$564.99 (51)
 Property Tax/Income
1.49% (52)
 Property Tax Per Cap.
\$322.88 (54)
 Sales Tax/Income
0.61% (43)
 Sales Tax Per Capita
\$132.43 (41)

Kinston
 La Grange
 Pink Hill

Lincoln



1999 Burden: 3.84%
 1998 Burden: 3.79%
 1997 Burden: 3.90%

Change FY98-99: 1.34%
 Rank: 63 (1999), 59 (1998)

Population: 60,080
 Per Capita Income: \$21,422

County Rev./Income
2.80% (45)
 County Rev. Per Cap.
\$599.65 (44)
 Property Tax/Income
1.58% (46)
 Property Tax Per Cap.
\$337.55 (45)
 Sales Tax/Income
0.64% (45)
 Sales Tax Per Capita
\$136.10 (44)

County Rev./Income
2.74% (46)
 County Rev. Per Cap.
\$581.41 (47)
 Property Tax/Income
1.56% (43)
 Property Tax Per Cap.
\$331.61 (48)
 Sales Tax/Income
0.61% (48)
 Sales Tax Per Capita
\$128.86 (49)

Lincolnton

*Rank within relevant

Macon



1999 Burden: 4.46%
 1998 Burden: 4.61%
 1997 Burden: 5.08%

Change FY98-99: -3.23%
 Rank: 34 (1999), 22 (1998)

Population: 28,630
 Per Capita Income: \$21,191

County Rev./Income	3.42% (13)	County Rev./Income	3.60% (9)
County Rev. Per Cap.	\$725.58 (15)	County Rev. Per Cap.	\$745.94 (12)
Property Tax/Income	1.77% (30)	Property Tax/Income	1.93% (17)
Property Tax Per Cap.	\$374.24 (27)	Property Tax Per Cap.	\$399.93 (20)
Sales Tax/Income	0.85% (8)	Sales Tax/Income	0.84% (6)
Sales Tax Per Capita	\$179.43 (5)	Sales Tax Per Capita	\$173.35 (6)

Franklin 3,52'
 Highlands 1,11'

Madison



1999 Burden: 2.88%
 1998 Burden: 2.96%
 1997 Burden: 2.66%

Change FY98-99: -2.65%
 Rank: 98 (1999), 92 (1998)

Population: 18,978
 Per Capita Income: \$18,599

County Rev./Income	2.34% (81)	County Rev./Income	2.40% (75)
County Rev. Per Cap.	\$434.78 (99)	County Rev. Per Cap.	\$439.65 (97)
Property Tax/Income	1.41% (64)	Property Tax/Income	1.44% (60)
Property Tax Per Cap.	\$262.59 (81)	Property Tax Per Cap.	\$263.90 (79)
Sales Tax/Income	0.59% (62)	Sales Tax/Income	0.58% (59)
Sales Tax Per Capita	\$109.95 (93)	Sales Tax Per Capita	\$105.34 (90)

Hot Springs 56
 Marshall 87
 Mars Hill 1,66

Martin



1999 Burden: 4.59%
 1998 Burden: 4.43%
 1997 Burden: 4.83%

Change FY98-99: 3.67%
 Rank: 27 (1999), 27 (1998)

Population: 25,708
 Per Capita Income: \$18,657

County Rev./Income	3.39% (15)	County Rev./Income	3.25% (18)
County Rev. Per Cap.	\$632.40 (34)	County Rev. Per Cap.	\$606.70 (39)
Property Tax/Income	2.00% (14)	Property Tax/Income	2.03% (12)
Property Tax Per Cap.	\$373.34 (29)	Property Tax Per Cap.	\$378.00 (26)
Sales Tax/Income	0.76% (22)	Sales Tax/Income	0.74% (18)
Sales Tax Per Capita	\$141.02 (37)	Sales Tax Per Capita	\$137.14 (35)

Bear Grass 7:
 Everetts 13:
 Hamilton 53:
 Hassell 9:
 Jamesville 65:
 Oak City 38:
 Parmele 30:
 Robersonville 1,96
 Williamston 5,92'

McDowell



1999 Burden: 3.09%
 1998 Burden: 3.15%
 1997 Burden: 3.21%

Change FY98-99: -1.99%
 Rank: 89 (1999), 79 (1998)

Population: 40,644
 Per Capita Income: \$19,522

County Rev./Income	2.40% (78)	County Rev./Income	2.43% (71)
County Rev. Per Cap.	\$468.14 (90)	County Rev. Per Cap.	\$461.59 (87)
Property Tax/Income	1.31% (77)	Property Tax/Income	1.35% (69)
Property Tax Per Cap.	\$255.55 (86)	Property Tax Per Cap.	\$256.96 (83)
Sales Tax/Income	0.75% (23)	Sales Tax/Income	0.74% (16)
Sales Tax Per Capita	\$146.40 (27)	Sales Tax Per Capita	\$140.41 (27)

Marion 5,20
 Old Fort 1,01:

Mecklenburg



1999 Burden: 5.32%
 1998 Burden: 5.09%
 1997 Burden: 5.08%

Change FY98-99: 4.51%
 Rank: 8 (1999), 12 (1998)

Population: 642,245
 Per Capita Income: \$35,245

County Rev./Income	2.59% (62)	County Rev./Income	2.57% (58)
County Rev. Per Cap.	\$913.02 (6)	County Rev. Per Cap.	\$863.80 (7)
Property Tax/Income	1.71% (33)	Property Tax/Income	1.67% (34)
Property Tax Per Cap.	\$601.98 (4)	Property Tax Per Cap.	\$562.43 (6)
Sales Tax/Income	0.46% (95)	Sales Tax/Income	0.47% (91)
Sales Tax Per Capita	\$162.15 (15)	Sales Tax Per Capita	\$159.15 (11)

Charlotte 526,24:
 Cornelius 12,47
 Davidson 6,22
 Huntersville 22,76
 Matthews 21,98
 Mint Hill 18,45
 Pineville 4,22

*Rank within relevant population

Mitchell



1999 Burden: 4.14%
 1998 Burden: 4.12%
 1997 Burden: 3.92%

Change FY98-99: 0.41%
 Rank: 48 (1999), 47 (1998)

Population: 14,690
 Per Capita Income: \$19,449

County Rev./Income
 3.18% (24)
 County Rev. Per Cap.
 \$618.14 (37)
 Property Tax/Income
 1.55% (48)
 Property Tax Per Cap.
 \$300.92 (65)
 Sales Tax/Income
 0.81% (10)
 Sales Tax Per Capita
 \$157.10 (17)

County Rev./Income
 3.23% (20)
 County Rev. Per Cap.
 \$617.03 (36)
 Property Tax/Income
 1.49% (53)
 Property Tax Per Cap.
 \$284.55 (67)
 Sales Tax/Income
 0.80% (11)
 Sales Tax Per Capita
 \$152.40 (15)

Bakersville
 Spruce Pine

Montgomery



1999 Burden: 4.26%
 1998 Burden: 4.17%
 1997 Burden: 4.24%

Change FY98-99: 2.24%
 Rank: 42 (1999), 42 (1998)

Population: 24,988
 Per Capita Income: \$19,789

County Rev./Income
 2.63% (58)
 County Rev. Per Cap.
 \$520.04 (72)
 Property Tax/Income
 1.67% (37)
 Property Tax Per Cap.
 \$329.96 (50)
 Sales Tax/Income
 0.55% (73)
 Sales Tax Per Capita
 \$109.09 (95)

County Rev./Income
 2.63% (54)
 County Rev. Per Cap.
 \$507.58 (73)
 Property Tax/Income
 1.73% (30)
 Property Tax Per Cap.
 \$334.52 (43)
 Sales Tax/Income
 0.55% (64)
 Sales Tax Per Capita
 \$106.68 (87)

Biscoe
 Candor
 Mount Gilead
 Star
 Troy

Moore



1999 Burden: 3.40%
 1998 Burden: 3.28%
 1997 Burden: 3.17%

Change FY98-99: 3.69%
 Rank: 78 (1999), 77 (1998)

Population: 72,308
 Per Capita Income: \$28,493

County Rev./Income
 2.01% (96)
 County Rev. Per Cap.
 \$571.34 (55)
 Property Tax/Income
 1.12% (92)
 Property Tax Per Cap.
 \$318.23 (57)
 Sales Tax/Income
 0.51% (84)
 Sales Tax Per Capita
 \$146.67 (25)

County Rev./Income
 1.87% (98)
 County Rev. Per Cap.
 \$523.19 (66)
 Property Tax/Income
 1.03% (98)
 Property Tax Per Cap.
 \$289.44 (65)
 Sales Tax/Income
 0.51% (79)
 Sales Tax Per Capita
 \$142.48 (23)

Aberdeen
 Cameron
 Carthage
 Foxfire Villa
 Pinebluff
 Pinehurst
 Robbins
 Southern Pin
 Taylortown
 Vass
 Whispering I

Nash



1999 Burden: 3.78%
 1998 Burden: 3.76%
 1997 Burden: 3.77%

Change FY98-99: 0.40%
 Rank: 64 (1999), 61 (1998)

Population: 89,064
 Per Capita Income: \$23,572

County Rev./Income
 2.01% (95)
 County Rev. Per Cap.
 \$474.08 (88)
 Property Tax/Income
 1.26% (82)
 Property Tax Per Cap.
 \$296.76 (66)
 Sales Tax/Income
 0.52% (83)
 Sales Tax Per Capita
 \$121.55 (71)

County Rev./Income
 2.06% (94)
 County Rev. Per Cap.
 \$480.46 (82)
 Property Tax/Income
 1.25% (80)
 Property Tax Per Cap.
 \$293.16 (63)
 Sales Tax/Income
 0.50% (83)
 Sales Tax Per Capita
 \$117.23 (71)

Bailey
 Castalia
 Dortches
 Middlesex
 Momeyer
 Nashville
 Red Oak
 Rocky Moun
 Sharpsburg
 Spring Hope

New Hanover



1999 Burden: 5.25%
 1998 Burden: 5.23%
 1997 Burden: 5.14%

Change FY98-99: 0.37%
 Rank: 9 (1999), 8 (1998)

Population: 148,822
 Per Capita Income: \$26,346

County Rev./Income
 3.13% (28)
 County Rev. Per Cap.
 \$825.31 (9)
 Property Tax/Income
 1.80% (26)
 Property Tax Per Cap.
 \$473.56 (13)
 Sales Tax/Income
 0.78% (15)
 Sales Tax Per Capita
 \$205.74 (3)

County Rev./Income
 3.20% (22)
 County Rev. Per Cap.
 \$825.95 (9)
 Property Tax/Income
 1.77% (28)
 Property Tax Per Cap.
 \$455.78 (13)
 Sales Tax/Income
 0.76% (14)
 Sales Tax Per Capita
 \$195.72 (3)

Carolina Bea
 Kure Beach
 Wilmington
 Wrightsville

*Rank within relevant

Northampton

1999 Burden: 4.12%
1998 Burden: 4.19%
1997 Burden: 4.30%

Change FY98-99: -1.57%
Rank: 50 (1999), 41 (1998)

Population: 20,949
Per Capita Income: \$18,452



County Rev./Income
3.20% (23)
County Rev. Per Cap.
\$591.36 (48)
Property Tax/Income
1.80% (25)
Property Tax Per Cap.
\$331.81 (49)
Sales Tax/Income
0.52% (82)
Sales Tax Per Capita
\$95.33 (100)

County Rev./Income
3.23% (21)
County Rev. Per Cap.
\$587.44 (44)
Property Tax/Income
1.84% (24)
Property Tax Per Cap.
\$334.18 (45)
Sales Tax/Income
0.52% (75)
Sales Tax Per Capita
\$94.05 (98)

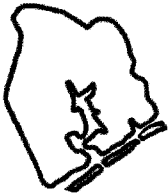
Conway 78
Garysburg 1,08
Gaston 1,08
Jackson 56
Lasker 15
Rich Square 1,08
Seaboard 80
Severn 25
Woodland 74

Onslow

1999 Burden: 3.11%
1998 Burden: 2.92%
1997 Burden: 3.05%

Change FY98-99: 6.46%
Rank: 88 (1999), 93 (1998)

Population: 148,286
Per Capita Income: \$22,109



County Rev./Income
1.92% (99)
County Rev. Per Cap.
\$424.69 (100)
Property Tax/Income
0.84% (100)
Property Tax Per Cap.
\$184.92 (100)
Sales Tax/Income
0.49% (91)
Sales Tax Per Capita
\$109.36 (94)

County Rev./Income
1.82% (100)
County Rev. Per Cap.
\$402.11 (100)
Property Tax/Income
0.75% (100)
Property Tax Per Cap.
\$166.23 (100)
Sales Tax/Income
0.49% (89)
Sales Tax Per Capita
\$107.51 (86)

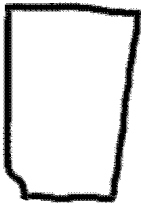
Holly Ridge 80
Jacksonville 73,12
N. Topsail Beach 1,13
Richlands 1,27
Swansboro 1,50

Orange

1999 Burden: 4.78%
1998 Burden: 4.51%
1997 Burden: 4.21%

Change FY98-99: 5.97%
Rank: 20 (1999), 25 (1998)

Population: 109,746
Per Capita Income: \$28,256



County Rev./Income
2.73% (52)
County Rev. Per Cap.
\$772.28 (11)
Property Tax/Income
1.96% (16)
Property Tax Per Cap.
\$553.24 (7)
Sales Tax/Income
0.43% (98)
Sales Tax Per Capita
\$122.72 (66)

County Rev./Income
2.60% (57)
County Rev. Per Cap.
\$729.57 (13)
Property Tax/Income
1.88% (18)
Property Tax Per Cap.
\$527.77 (7)
Sales Tax/Income
0.42% (97)
Sales Tax Per Capita
\$116.39 (73)

Carrboro 16,01
Chapel Hill 44,34
Hillsborough 5,38

Pamlico

1999 Burden: 3.77%
1998 Burden: 3.78%
1997 Burden: 4.09%

Change FY98-99: -0.38%
Rank: 65 (1999), 60 (1998)

Population: 12,602
Per Capita Income: \$21,256



County Rev./Income
2.95% (35)
County Rev. Per Cap.
\$627.67 (35)
Property Tax/Income
2.00% (13)
Property Tax Per Cap.
\$425.41 (17)
Sales Tax/Income
0.59% (59)
Sales Tax Per Capita
\$126.26 (59)

County Rev./Income
2.97% (30)
County Rev. Per Cap.
\$618.38 (34)
Property Tax/Income
2.05% (10)
Property Tax Per Cap.
\$425.71 (17)
Sales Tax/Income
0.62% (39)
Sales Tax Per Capita
\$129.29 (47)

Alliance 66
Arapahoe 46
Bayboro 76
Grantsboro 45
Mesic 30
Minnesott Beach 30
Oriental 90
Stonewall 27
Vandemere 32

Pasquotank

1999 Burden: 5.20%
1998 Burden: 4.76%
1997 Burden: 4.37%

Change FY98-99: 9.17%
Rank: 12 (1999), 18 (1998)

Population: 34,650
Per Capita Income: \$19,581



County Rev./Income
3.15% (25)
County Rev. Per Cap.
\$615.96 (40)
Property Tax/Income
1.43% (62)
Property Tax Per Cap.
\$279.32 (71)
Sales Tax/Income
0.91% (4)
Sales Tax Per Capita
\$177.80 (6)

County Rev./Income
2.73% (47)
County Rev. Per Cap.
\$528.19 (64)
Property Tax/Income
1.33% (72)
Property Tax Per Cap.
\$256.33 (84)
Sales Tax/Income
0.68% (30)
Sales Tax Per Capita
\$131.27 (43)

Elizabeth City 18,32

*Rank within relevant population

Pender



1999 Burden: 4.14%
 1998 Burden: 4.15%
 1997 Burden: 4.20%

Change FY98-99: -0.20%
 Rank: 49 (1999), 45 (1998)

Population: 38,971
 Per Capita Income: \$18,535

County Rev./Income
 3.21% (22)
 County Rev. Per Cap.
 \$594.78 (46)
 Property Tax/Income
 1.87% (20)
 Property Tax Per Cap.
 \$346.56 (39)
 Sales Tax/Income
 0.65% (39)
 Sales Tax Per Capita
 \$120.30 (74)

County Rev./Income
 3.24% (19)
 County Rev. Per Cap.
 \$619.29 (33)
 Property Tax/Income
 1.82% (25)
 Property Tax Per Cap.
 \$346.85 (38)
 Sales Tax/Income
 0.62% (40)
 Sales Tax Per Capita
 \$118.15 (70)

Atkinson
 Burgaw
 Saint Helena
 Surf City
 Topsail Beach
 Watha

Perquimans



1999 Burden: 4.50%
 1998 Burden: 4.43%
 1997 Burden: 4.30%

Change FY98-99: 1.67%
 Rank: 31 (1999), 28 (1998)

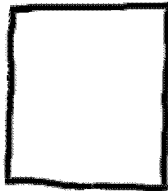
Population: 10,872
 Per Capita Income: \$17,609

County Rev./Income
 3.29% (20)
 County Rev. Per Cap.
 \$579.53 (51)
 Property Tax/Income
 2.12% (10)
 Property Tax Per Cap.
 \$373.08 (31)
 Sales Tax/Income
 0.63% (47)
 Sales Tax Per Capita
 \$110.57 (90)

County Rev./Income
 3.13% (25)
 County Rev. Per Cap.
 \$550.02 (57)
 Property Tax/Income
 2.02% (13)
 Property Tax Per Cap.
 \$354.38 (34)
 Sales Tax/Income
 0.60% (50)
 Sales Tax Per Capita
 \$105.49 (89)

Hertford
 Winfall

Person



1999 Burden: 4.57%
 1998 Burden: 4.29%
 1997 Burden: 4.52%

Change FY98-99: 6.65%
 Rank: 28 (1999), 35 (1998)

Population: 33,664
 Per Capita Income: \$20,990

County Rev./Income
 3.60% (10)
 County Rev. Per Cap.
 \$755.25 (13)
 Property Tax/Income
 2.33% (7)
 Property Tax Per Cap.
 \$488.85 (11)
 Sales Tax/Income
 0.70% (31)
 Sales Tax Per Capita
 \$146.66 (26)

County Rev./Income
 3.43% (13)
 County Rev. Per Cap.
 \$723.21 (14)
 Property Tax/Income
 2.22% (8)
 Property Tax Per Cap.
 \$469.13 (12)
 Sales Tax/Income
 0.67% (31)
 Sales Tax Per Capita
 \$141.25 (26)

Roxboro

Pitt



1999 Burden: 4.22%
 1998 Burden: 4.24%
 1997 Burden: 4.10%

Change FY98-99: -0.49%
 Rank: 47 (1999), 36 (1998)

Population: 127,879
 Per Capita Income: \$22,772

County Rev./Income
 2.36% (80)
 County Rev. Per Cap.
 \$537.63 (67)
 Property Tax/Income
 1.35% (73)
 Property Tax Per Cap.
 \$306.88 (61)
 Sales Tax/Income
 0.57% (70)
 Sales Tax Per Capita
 \$129.21 (54)

County Rev./Income
 2.41% (73)
 County Rev. Per Cap.
 \$549.92 (58)
 Property Tax/Income
 1.29% (76)
 Property Tax Per Cap.
 \$294.68 (62)
 Sales Tax/Income
 0.54% (70)
 Sales Tax Per Capita
 \$123.39 (56)

Ayden
 Bethel
 Falkland
 Farmville
 Fountain
 Greenville
 Grifton
 Grimesland
 Simpson
 Winterville

Polk



1999 Burden: 2.76%
 1998 Burden: 2.59%
 1997 Burden: 2.41%

Change FY98-99: 6.52%
 Rank: 99 (1999), 100 (1998)

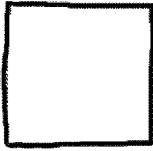
Population: 16,925
 Per Capita Income: \$28,614

County Rev./Income
 1.98% (97)
 County Rev. Per Cap.
 \$567.85 (56)
 Property Tax/Income
 1.21% (86)
 Property Tax Per Cap.
 \$345.22 (40)
 Sales Tax/Income
 0.42% (99)
 Sales Tax Per Capita
 \$120.47 (73)

County Rev./Income
 1.88% (97)
 County Rev. Per Cap.
 \$525.54 (65)
 Property Tax/Income
 1.27% (77)
 Property Tax Per Cap.
 \$355.34 (33)
 Sales Tax/Income
 0.27% (99)
 Sales Tax Per Capita
 \$75.35 (99)

Columbus
 Saluda
 Tryon

Randolph



1999 Burden: 2.98%
 1998 Burden: 3.02%
 1997 Burden: 2.98%

Change FY98-99: -1.35%
 Rank: 93 (1999), 87 (1998)

Population: 126,316
 Per Capita Income: \$22,622

County Rev./Income	1.98% (98)	County Rev./Income	1.99% (96)
County Rev. Per Cap.	\$447.29 (98)	County Rev. Per Cap.	\$441.57 (95)
Property Tax/Income	0.92% (99)	Property Tax/Income	0.95% (99)
Property Tax Per Cap.	\$208.41 (97)	Property Tax Per Cap.	\$209.60 (98)
Sales Tax/Income	0.51% (86)	Sales Tax/Income	0.50% (81)
Sales Tax Per Capita	\$116.08 (82)	Sales Tax Per Capita	\$111.62 (83)

Archdale	8.99
Asheboro	19.54
Franklinville	92'
Liberty	2.35
Ramseur	1.62
Randleman	3.29
Seagrove	26
Staley	34
Trinity	7.64

Richmond



1999 Burden: 4.61%
 1998 Burden: 4.59%
 1997 Burden: 4.62%

Change FY98-99: 0.46%
 Rank: 26 (1999), 24 (1998)

Population: 45,158
 Per Capita Income: \$18,845

County Rev./Income	2.75% (50)	County Rev./Income	2.75% (44)
County Rev. Per Cap.	\$518.92 (74)	County Rev. Per Cap.	\$512.90 (70)
Property Tax/Income	1.52% (52)	Property Tax/Income	1.55% (48)
Property Tax Per Cap.	\$287.23 (69)	Property Tax Per Cap.	\$287.89 (66)
Sales Tax/Income	0.69% (34)	Sales Tax/Income	0.66% (36)
Sales Tax Per Capita	\$129.31 (53)	Sales Tax Per Capita	\$122.45 (57)

Dobbins Heights	1.10
Ellerbe	1.16
Hamlet	6.70
Hoffman	47
Norman	9
Rockingham	9.76

Robeson



1999 Burden: 4.68%
 1998 Burden: 4.40%
 1997 Burden: 4.52%

Change FY98-99: 6.42%
 Rank: 24 (1999), 29 (1998)

Population: 115,333
 Per Capita Income: \$17,179

County Rev./Income	2.82% (43)	County Rev./Income	2.64% (53)
County Rev. Per Cap.	\$485.01 (85)	County Rev. Per Cap.	\$457.84 (90)
Property Tax/Income	1.33% (75)	Property Tax/Income	1.33% (71)
Property Tax Per Cap.	\$228.93 (95)	Property Tax Per Cap.	\$230.64 (94)
Sales Tax/Income	0.71% (30)	Sales Tax/Income	0.68% (28)
Sales Tax Per Capita	\$121.73 (70)	Sales Tax Per Capita	\$118.31 (69)

Robeson Count	
Fairmont	2.98
Lumber Bridge	10'
Lumberton	20.39
Marietta	3.03
Maxton	8
McDonald	22
Orrum	10
Parkton	36
Pembroke	2.71
Proctorville	17
Raynham	12
Red Springs	3.89
Rennert	24
Rowland	1.12
Saint Pauls	2.25

Rockingham



1999 Burden: 4.31%
 1998 Burden: 4.33%
 1997 Burden: 4.30%

Change FY98-99: -0.39%
 Rank: 40 (1999), 32 (1998)

Population: 89,745
 Per Capita Income: \$20,866

County Rev./Income	2.64% (56)	County Rev./Income	2.64% (52)
County Rev. Per Cap.	\$550.59 (61)	County Rev. Per Cap.	\$548.39 (59)
Property Tax/Income	1.49% (57)	Property Tax/Income	1.48% (56)
Property Tax Per Cap.	\$310.03 (60)	Property Tax Per Cap.	\$307.91 (56)
Sales Tax/Income	0.54% (77)	Sales Tax/Income	0.55% (68)
Sales Tax Per Capita	\$113.52 (86)	Sales Tax Per Capita	\$113.58 (80)

Eden	15.35'
Madison	2.41'
Mayodan	2.49
Reidsville	14.34
Stoneville	1.15'
Wentworth	1.95'

Rowan



1999 Burden: 3.85%
 1998 Burden: 4.05%
 1997 Burden: 3.91%

Change FY98-99: -4.94%
 Rank: 62 (1999), 49 (1998)

Population: 125,800
 Per Capita Income: \$21,594

County Rev./Income	2.28% (83)	County Rev./Income	2.28% (81)
County Rev. Per Cap.	\$493.21 (80)	County Rev. Per Cap.	\$485.45 (75)
Property Tax/Income	1.41% (65)	Property Tax/Income	1.41% (63)
Property Tax Per Cap.	\$303.98 (63)	Property Tax Per Cap.	\$300.16 (59)
Sales Tax/Income	0.52% (81)	Sales Tax/Income	0.51% (80)
Sales Tax Per Capita	\$111.93 (89)	Sales Tax Per Capita	\$107.61 (85)

China Grove	3.87'
Cleveland	91
East Spencer	2.37'
Faith	73
Granite Quarry	2.13
Landis	3.25
Rockwell	1.80
Salisbury	26.94
Spencer	3.33

Rutherford



1999 Burden: 3.68%
 1998 Burden: 3.72%
 1997 Burden: 3.72%

Change FY98-99: -1.04%
 Rank: 66 (1999), 63 (1998)

Population: 60,508
 Per Capita Income: \$20,183

County Rev./Income
 2.49% (71)
 County Rev. Per Cap.
 \$502.04 (78)
 Property Tax/Income
 1.34% (74)
 Property Tax Per Cap.
 \$269.60 (75)
 Sales Tax/Income
 0.65% (38)
 Sales Tax Per Capita
 \$131.58 (50)

County Rev./Income
 2.57% (59)
 County Rev. Per Cap.
 \$511.04 (71)
 Property Tax/Income
 1.40% (64)
 Property Tax Per Cap.
 \$278.47 (71)
 Sales Tax/Income
 0.65% (37)
 Sales Tax Per Capita
 \$129.71 (46)

Alexander M
 Bostic
 Chimney Ro
 Ellenboro
 Forest City
 Lake Lure
 Ruth
 Rutherfordto
 Spindale

Sampson



1999 Burden: 3.40%
 1998 Burden: 3.08%
 1997 Burden: 2.96%

Change FY98-99: 10.38%
 Rank: 79 (1999), 83 (1998)

Population: 54,155
 Per Capita Income: \$19,880

County Rev./Income
 2.50% (69)
 County Rev. Per Cap.
 \$496.90 (79)
 Property Tax/Income
 1.35% (72)
 Property Tax Per Cap.
 \$268.91 (76)
 Sales Tax/Income
 0.60% (54)
 Sales Tax Per Capita
 \$119.59 (76)

County Rev./Income
 2.28% (82)
 County Rev. Per Cap.
 \$504.89 (74)
 Property Tax/Income
 1.25% (81)
 Property Tax Per Cap.
 \$276.63 (72)
 Sales Tax/Income
 0.52% (76)
 Sales Tax Per Capita
 \$114.49 (77)

Autryville
 Clinton
 Garland
 Harrells
 Newton Gro
 Roseboro
 Salemburg
 Turkey

Scotland



1999 Burden: 4.76%
 1998 Burden: 4.66%
 1997 Burden: 4.56%

Change FY98-99: 2.22%
 Rank: 21 (1999), 21 (1998)

Population: 34,824
 Per Capita Income: \$19,026

County Rev./Income
 3.38% (16)
 County Rev. Per Cap.
 \$643.85 (32)
 Property Tax/Income
 2.05% (12)
 Property Tax Per Cap.
 \$390.44 (23)
 Sales Tax/Income
 0.77% (17)
 Sales Tax Per Capita
 \$146.83 (23)

County Rev./Income
 3.35% (16)
 County Rev. Per Cap.
 \$632.02 (30)
 Property Tax/Income
 2.01% (14)
 Property Tax Per Cap.
 \$379.53 (24)
 Sales Tax/Income
 0.75% (15)
 Sales Tax Per Capita
 \$141.94 (24)

East Laurinb
 Gibson
 Laurinburg
 Wagram

Stanly



1999 Burden: 3.93%
 1998 Burden: 3.98%
 1997 Burden: 4.01%

Change FY98-99: -1.05%
 Rank: 60 (1999), 54 (1998)

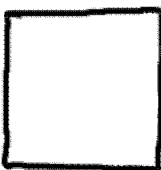
Population: 56,082
 Per Capita Income: \$21,689

County Rev./Income
 2.24% (85)
 County Rev. Per Cap.
 \$485.55 (84)
 Property Tax/Income
 1.27% (81)
 Property Tax Per Cap.
 \$276.47 (73)
 Sales Tax/Income
 0.58% (66)
 Sales Tax Per Capita
 \$124.74 (62)

County Rev./Income
 2.29% (80)
 County Rev. Per Cap.
 \$479.19 (83)
 Property Tax/Income
 1.30% (75)
 Property Tax Per Cap.
 \$272.10 (74)
 Sales Tax/Income
 0.57% (61)
 Sales Tax Per Capita
 \$118.83 (66)

Albemarle
 Badin
 Locust
 New London
 Norwood
 Oakboro
 Richfield
 Stanfield

Stokes



1999 Burden: 3.00%
 1998 Burden: 2.99%
 1997 Burden: 2.93%

Change FY98-99: 0.33%
 Rank: 92 (1999), 89 (1998)

Population: 43,700
 Per Capita Income: \$20,714

County Rev./Income
 2.38% (79)
 County Rev. Per Cap.
 \$493.01 (82)
 Property Tax/Income
 1.30% (78)
 Property Tax Per Cap.
 \$270.18 (74)
 Sales Tax/Income
 0.59% (58)
 Sales Tax Per Capita
 \$123.24 (64)

County Rev./Income
 2.37% (77)
 County Rev. Per Cap.
 \$482.40 (79)
 Property Tax/Income
 1.31% (73)
 Property Tax Per Cap.
 \$266.89 (78)
 Sales Tax/Income
 0.59% (56)
 Sales Tax Per Capita
 \$119.52 (64)

Danbury
 King
 Walnut Cove

*Rank within relevant

Surry



1999 Burden: 3.53%
 1998 Burden: 3.56%
 1997 Burden: 3.57%

Change FY98-99: -0.76%
 Rank: 71 (1999), 70 (1998)

Population: 68,843
 Per Capita Income: \$21,939

County Rev./Income	2.48% (72)	County Rev./Income	2.48% (64)
County Rev. Per Cap.	\$544.81 (64)	County Rev. Per Cap.	\$539.18 (61)
Property Tax/Income	1.08% (94)	Property Tax/Income	1.12% (93)
Property Tax Per Cap.	\$237.61 (94)	Property Tax Per Cap.	\$244.20 (90)
Sales Tax/Income	0.74% (24)	Sales Tax/Income	0.73% (20)
Sales Tax Per Capita	\$162.45 (14)	Sales Tax Per Capita	\$159.90 (10)

Dobson	1,311
Elkin	3,960
Mount Airy	8,600
Pilot Mountain	1,290

Swain



1999 Burden: 4.65%
 1998 Burden: 3.26%
 1997 Burden: 3.04%

Change FY98-99: 42.60%
 Rank: 25 (1999), 78 (1998)

Population: 12,311
 Per Capita Income: \$16,156

County Rev./Income	4.05% (8)	County Rev./Income	2.67% (50)
County Rev. Per Cap.	\$654.23 (30)	County Rev. Per Cap.	\$428.38 (98)
Property Tax/Income	1.22% (83)	Property Tax/Income	1.19% (87)
Property Tax Per Cap.	\$197.42 (99)	Property Tax Per Cap.	\$190.68 (99)
Sales Tax/Income	0.89% (7)	Sales Tax/Income	0.86% (5)
Sales Tax Per Capita	\$143.31 (33)	Sales Tax Per Capita	\$138.59 (30)

Bryson City	1,100
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Transylvania



1999 Burden: 4.47%
 1998 Burden: 4.21%
 1997 Burden: 4.09%

Change FY98-99: 6.06%
 Rank: 33 (1999), 40 (1998)

Population: 28,353
 Per Capita Income: \$23,378

County Rev./Income	3.65% (9)	County Rev./Income	3.41% (14)
County Rev. Per Cap.	\$853.56 (8)	County Rev. Per Cap.	\$794.26 (10)
Property Tax/Income	2.17% (8)	Property Tax/Income	2.04% (11)
Property Tax Per Cap.	\$506.95 (10)	Property Tax Per Cap.	\$473.73 (11)
Sales Tax/Income	0.71% (28)	Sales Tax/Income	0.70% (25)
Sales Tax Per Capita	\$166.10 (10)	Sales Tax Per Capita	\$162.04 (9)

Brevard	6,690
Rosman	440

Tyrrell



1999 Burden: 5.40%
 1998 Burden: 5.12%
 1997 Burden: 5.02%

Change FY98-99: 5.53%
 Rank: 7 (1999), 11 (1998)

Population: 4,025
 Per Capita Income: \$15,475

County Rev./Income	4.58% (6)	County Rev./Income	4.00% (8)
County Rev. Per Cap.	\$708.56 (17)	County Rev. Per Cap.	\$710.65 (17)
Property Tax/Income	3.31% (3)	Property Tax/Income	2.92% (5)
Property Tax Per Cap.	\$512.33 (9)	Property Tax Per Cap.	\$518.29 (8)
Sales Tax/Income	0.76% (20)	Sales Tax/Income	0.68% (29)
Sales Tax Per Capita	\$118.11 (79)	Sales Tax Per Capita	\$121.00 (61)

Columbia	840
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Union



1999 Burden: 4.25%
 1998 Burden: 4.16%
 1997 Burden: 4.08%

Change FY98-99: 2.10%
 Rank: 44 (1999), 43 (1998)

Population: 115,344
 Per Capita Income: \$22,277

County Rev./Income	2.54% (67)	County Rev./Income	2.53% (62)
County Rev. Per Cap.	\$566.17 (59)	County Rev. Per Cap.	\$556.26 (53)
Property Tax/Income	1.52% (54)	Property Tax/Income	1.53% (49)
Property Tax Per Cap.	\$338.48 (44)	Property Tax Per Cap.	\$336.57 (40)
Sales Tax/Income	0.60% (57)	Sales Tax/Income	0.59% (55)
Sales Tax Per Capita	\$133.16 (48)	Sales Tax Per Capita	\$129.22 (48)

Hemby Bridge	1,590
Indian Trail	10,230
Lake Park	990
Marshville	2,890
Marvin	500
Mineral Springs	1,690
Monroe	23,910
Stallings	2,840
Unionville	4,200
Waxhaw	2,760
Weddington	6,220
Wesley Chapel	2,240
Wingate	3,100

*Rank within relevant population

Vance



1999 Burden: 4.79%
 1998 Burden: 4.60%
 1997 Burden: 4.51%

Change FY98-99: 4.05%
 Rank: 19 (1999), 23 (1998)

Population: 42,271
 Per Capita Income: \$19,008

County Rev./Income
 2.98% (33)
 County Rev. Per Cap.
 \$567.03 (57)
 Property Tax/Income
 1.71% (32)
 Property Tax Per Cap.
 \$324.66 (54)
 Sales Tax/Income
 0.76% (21)
 Sales Tax Per Capita
 \$143.93 (32)

County Rev./Income
 2.82% (39)
 County Rev. Per Cap.
 \$533.57 (62)
 Property Tax/Income
 1.62% (38)
 Property Tax Per Cap.
 \$305.28 (58)
 Sales Tax/Income
 0.71% (22)
 Sales Tax Per Capita
 \$134.25 (38)

Henderson
 Kittrell
 Middleburg

Wake



1999 Burden: 3.98%
 1998 Burden: 3.99%
 1997 Burden: 4.12%

Change FY98-99: -0.23%
 Rank: 58 (1999), 53 (1998)

Population: 592,218
 Per Capita Income: \$33,780

County Rev./Income
 2.07% (93)
 County Rev. Per Cap.
 \$700.61 (19)
 Property Tax/Income
 1.22% (84)
 Property Tax Per Cap.
 \$412.49 (21)
 Sales Tax/Income
 0.41% (100)
 Sales Tax Per Capita
 \$138.00 (39)

County Rev./Income
 2.11% (92)
 County Rev. Per Cap.
 \$684.51 (19)
 Property Tax/Income
 1.26% (79)
 Property Tax Per Cap.
 \$407.92 (19)
 Sales Tax/Income
 0.41% (98)
 Sales Tax Per Capita
 \$133.82 (39)

Apex
 Cary
 Fuquay-Varri
 Garner
 Holly Spring
 Knightdale
 Morrisville
 Raleigh
 Rolesville
 Wake Forest
 Wendell
 Zebulon

Warren



1999 Burden: 5.20%
 1998 Burden: 4.89%
 1997 Burden: 5.07%

Change FY98-99: 6.27%
 Rank: 11 (1999), 13 (1998)

Population: 18,978
 Per Capita Income: \$15,874

County Rev./Income
 4.38% (7)
 County Rev. Per Cap.
 \$694.63 (20)
 Property Tax/Income
 2.65% (6)
 Property Tax Per Cap.
 \$420.20 (18)
 Sales Tax/Income
 0.73% (25)
 Sales Tax Per Capita
 \$115.91 (83)

County Rev./Income
 4.21% (6)
 County Rev. Per Cap.
 \$682.48 (20)
 Property Tax/Income
 2.46% (6)
 Property Tax Per Cap.
 \$398.73 (21)
 Sales Tax/Income
 0.72% (21)
 Sales Tax Per Capita
 \$117.16 (72)

Macon
 Norlina
 Warrenton

Washington



1999 Burden: 4.42%
 1998 Burden: 4.11%
 1997 Burden: 4.12%

Change FY98-99: 7.36%
 Rank: 36 (1999), 48 (1998)

Population: 12,850
 Per Capita Income: \$18,366

County Rev./Income
 3.09% (30)
 County Rev. Per Cap.
 \$566.96 (58)
 Property Tax/Income
 1.89% (19)
 Property Tax Per Cap.
 \$347.07 (38)
 Sales Tax/Income
 0.65% (40)
 Sales Tax Per Capita
 \$119.16 (77)

County Rev./Income
 2.95% (31)
 County Rev. Per Cap.
 \$556.33 (52)
 Property Tax/Income
 1.86% (21)
 Property Tax Per Cap.
 \$350.66 (35)
 Sales Tax/Income
 0.61% (44)
 Sales Tax Per Capita
 \$115.22 (75)

Creswell
 Plymouth
 Roper

Watauga



1999 Burden: 4.89%
 1998 Burden: 4.77%
 1997 Burden: 4.97%

Change FY98-99: 2.48%
 Rank: 16 (1999), 17 (1998)

Population: 40,791
 Per Capita Income: \$20,996

County Rev./Income
 2.85% (41)
 County Rev. Per Cap.
 \$598.11 (45)
 Property Tax/Income
 1.48% (58)
 Property Tax Per Cap.
 \$310.09 (59)
 Sales Tax/Income
 0.83% (9)
 Sales Tax Per Capita
 \$174.74 (7)

County Rev./Income
 2.81% (41)
 County Rev. Per Cap.
 \$568.68 (49)
 Property Tax/Income
 1.48% (55)
 Property Tax Per Cap.
 \$300.13 (60)
 Sales Tax/Income
 0.81% (9)
 Sales Tax Per Capita
 \$163.31 (8)

Beech Mount
 Blowing Roc
 Boone
 Seven Devils

*Rank within relevant

Wayne



1999 Burden: 3.54%
 1998 Burden: 3.33%
 1997 Burden: 3.24%

Change FY98-99: 6.47%
 Rank: 70 (1999), 76 (1998)

Population: 112,954
 Per Capita Income: \$19,710

County Rev./Income
 2.28% (84)
 County Rev. Per Cap.
 \$449.89 (96)
 Property Tax/Income
 1.08% (95)
 Property Tax Per Cap.
 \$212.27 (96)
 Sales Tax/Income
 0.64% (41)
 Sales Tax Per Capita
 \$126.42 (58)

County Rev./Income
 2.07% (93)
 County Rev. Per Cap.
 \$403.64 (99)
 Property Tax/Income
 1.11% (94)
 Property Tax Per Cap.
 \$217.00 (97)
 Sales Tax/Income
 0.62% (41)
 Sales Tax Per Capita
 \$120.09 (63)

Eureka 30
 Fremont 1,83
 Goldsboro 48,19
 Mount Olive 4,73
 Pikeville 78
 Seven Springs 17
 Walnut Creek 80

Wilkes



1999 Burden: 3.17%
 1998 Burden: 3.05%
 1997 Burden: 3.06%

Change FY98-99: 3.75%
 Rank: 83 (1999), 84 (1998)

Population: 63,760
 Per Capita Income: \$22,014

County Rev./Income
 2.48% (73)
 County Rev. Per Cap.
 \$546.61 (63)
 Property Tax/Income
 1.21% (85)
 Property Tax Per Cap.
 \$266.97 (79)
 Sales Tax/Income
 0.73% (26)
 Sales Tax Per Capita
 \$159.88 (16)

County Rev./Income
 2.43% (70)
 County Rev. Per Cap.
 \$515.92 (68)
 Property Tax/Income
 1.18% (88)
 Property Tax Per Cap.
 \$251.52 (86)
 Sales Tax/Income
 0.71% (24)
 Sales Tax Per Capita
 \$150.40 (17)

North Wilkesboro 3,86
 Ronda 36
 Wilkesboro 3,20

Wilson



1999 Burden: 4.74%
 1998 Burden: 5.20%
 1997 Burden: 4.99%

Change FY98-99: -8.93%
 Rank: 22 (1999), 9 (1998)

Population: 69,772
 Per Capita Income: \$23,823

County Rev./Income
 2.49% (70)
 County Rev. Per Cap.
 \$593.22 (47)
 Property Tax/Income
 1.53% (49)
 Property Tax Per Cap.
 \$365.08 (32)
 Sales Tax/Income
 0.58% (65)
 Sales Tax Per Capita
 \$137.31 (41)

County Rev./Income
 2.94% (34)
 County Rev. Per Cap.
 \$679.73 (21)
 Property Tax/Income
 1.87% (20)
 Property Tax Per Cap.
 \$431.72 (16)
 Sales Tax/Income
 0.61% (47)
 Sales Tax Per Capita
 \$140.19 (28)

Black Creek 71
 Elm City 1,74
 Lucama 95
 Saratoga 34
 Sims 11
 Stantonsburg 80
 Wilson 41,79

Yadkin



1999 Burden: 3.13%
 1998 Burden: 2.98%
 1997 Burden: 2.82%

Change FY98-99: 5.10%
 Rank: 86 (1999), 91 (1998)

Population: 36,124
 Per Capita Income: \$21,860

County Rev./Income
 2.43% (77)
 County Rev. Per Cap.
 \$531.16 (70)
 Property Tax/Income
 1.35% (71)
 Property Tax Per Cap.
 \$295.72 (68)
 Sales Tax/Income
 0.60% (55)
 Sales Tax Per Capita
 \$130.93 (52)

County Rev./Income
 2.38% (76)
 County Rev. Per Cap.
 \$509.98 (72)
 Property Tax/Income
 1.30% (74)
 Property Tax Per Cap.
 \$279.74 (69)
 Sales Tax/Income
 0.59% (54)
 Sales Tax Per Capita
 \$126.41 (51)

Arlington 89
 Boonville 1,25
 East Bend 70
 Jonesville 1,79
 Yadkinville 2,94

Yancey



1999 Burden: 3.25%
 1998 Burden: 3.08%
 1997 Burden: 3.10%

Change FY98-99: 5.66%
 Rank: 82 (1999), 82 (1998)

Population: 16,841
 Per Capita Income: \$18,308

County Rev./Income
 2.76% (49)
 County Rev. Per Cap.
 \$504.85 (77)
 Property Tax/Income
 1.46% (59)
 Property Tax Per Cap.
 \$267.24 (78)
 Sales Tax/Income
 0.80% (12)
 Sales Tax Per Capita
 \$146.73 (24)

County Rev./Income
 2.56% (60)
 County Rev. Per Cap.
 \$455.88 (91)
 Property Tax/Income
 1.46% (59)
 Property Tax Per Cap.
 \$260.47 (80)
 Sales Tax/Income
 0.80% (10)
 Sales Tax Per Capita
 \$142.95 (21)

Burnsville 1,60

*Rank within relevant population

Municipalities with populations greater than 25,000 (22 municipalities r

Municipality	County	Combined Local			Combined Property			Combi
		Revenues Per Capita	1999 Rank	1998 Rank	Tax Burden Per Capita	1999 Rank	1998 Rank	Sale Tax Bu Per Ca
High Burden — Upper Quartile								
Charlotte	Mecklenburg	\$1,801.66	1	1	\$976.82	2	2	\$265.
Durham	Durham	\$1,589.38	2	2	\$953.73	3	1	\$273.
Chapel Hill	Orange ^a	\$1,506.64	3	6	\$905.24	4	3	\$248.
Concord	Cabarrus	\$1,500.80	4	14	\$1,014.06	1	12	\$228.
Greensboro	Guilford	\$1,468.08	5	3	\$851.23	5	4	\$269.
Hickory	Catawba	\$1,465.93	6	4	\$779.62	10	8	\$297.
Average Burden — Second and Third Quartiles								
High Point	Guilford	\$1,443.49	7	5	\$842.85	6	5	\$264.
Asheville	Buncombe	\$1,428.41	8	9	\$780.99	9	10	\$305.
Winston-Salem	Forsyth	\$1,399.89	9	7	\$808.03	7	6	\$260.
Wilmington	New Hanover	\$1,365.56	10	8	\$733.25	11	9	\$312.
Raleigh	Wake	\$1,343.36	11	11	\$718.98	12	11	\$281.
Cary	Wake	\$1,331.74	12	10	\$794.60	8	7	\$265.
Salisbury	Rowan	\$1,122.11	13	12	\$636.80	15	15	\$226.
Gastonia	Gaston	\$1,111.68	14	15	\$673.57	13	14	\$236.
Wilson	Wilson	\$1,104.14	15	13	\$615.44	16	13	\$227.
Fayetteville	Cumberland	\$1,098.01	16	17	\$559.07	17	17	\$241.
Low Burden — Lower Quartile								
Greenville	Pitt	\$1,029.47	17	16	\$535.42	19	18	\$258.
Burlington	Alamance	\$966.06	18	19	\$519.60	20	19	\$252.
Rocky Mount	Nash ^a	\$961.03	19	18	\$542.88	18	20	\$233.
Kannapolis	Cabarrus ^a	\$960.16	20	20	\$641.03	14	16	\$195.
Goldsboro	Wayne	\$782.95	21	21	\$362.14	21	21	\$216.
Jacksonville	Onslow	\$693.10	22	22	\$292.81	22	22	\$220.

Municipalities with populations of 5,000 - 24,999 (85 municipalities rar

Municipality	County	Combined Local			Combined Property			Combi
		Revenues Per Capita	1999 Rank	1998 Rank	Tax Burden Per Capita	1999 Rank	1998 Rank	Sale Tax Bu Per Ca
High Burden — Upper Quartile								
Kill Devil Hills	Dare	\$2,705.76	1	1	\$1,342.55	1	1	\$520.
Carolina Beach	New Hanover	\$1,542.04	2	2	\$800.63	3	7	\$344.
Holly Springs	Wake	\$1,470.13	3	3	\$731.01	40	18	\$244.
Pinehurst	Moore	\$1,346.28	4	6	\$764.38	12	9	\$289.
Brevard	Transylvania	\$1,337.29	5	10	\$751.19	23	17	\$262.
Davidson	Mecklenburg	\$1,319.69	6	13	\$880.00	63	4	\$224.
Morehead City	Carteret	\$1,312.55	7	9	\$718.44	6	15	\$301.
Fuquay-Varina	Wake	\$1,305.26	8	11	\$772.73	20	10	\$269.
Hillsborough	Orange	\$1,289.34	9	12	\$850.58	41	6	\$242.
Cornelius	Mecklenburg	\$1,278.94	10	5	\$842.19	61	2	\$227.
Hendersonville	Henderson	\$1,272.63	11	7	\$748.45	5	12	\$307.
Clayton	Johnston	\$1,263.93	12	4	\$612.48	66	43	\$222.
Garner	Wake	\$1,261.88	13	15	\$769.27	16	11	\$281.
Carrboro	Orange	\$1,261.75	14	16	\$847.94	42	3	\$241.
Washington	Beaufort	\$1,248.26	15	17	\$569.39	13	40	\$284.
Black Mountain	Buncombe	\$1,232.58	16	24	\$621.28	37	37	\$246.

Municipality	County	Combined Local			Combined Property			Combined Sales		
		Revenues Per Capita	1999 Rank	1998 Rank	Tax Burden Per Capita	1999 Rank	1998 Rank	Tax Burden Per Capita	1999 Rank	
Kernersville	Forsyth	\$1,227.30	17	8	\$777.13	35	5	\$247.54	35	
Roxboro	Person	\$1,226.39	18	32	\$816.91	59	16	\$227.63	59	
Smithfield	Johnston	\$1,223.81	19	20	\$656.48	29	33	\$254.45	29	
Apex	Wake	\$1,205.36	20	18	\$663.04	44	24	\$238.05	44	
Matthews	Mecklenburg	\$1,201.31	21	22	\$799.47	69	8	\$215.19	69	

Average Burden — Second and Third Quartiles

Southern Pines	Moore	\$1,195.11	22	25	\$694.94	11	27	\$295.29	11
Monroe	Union	\$1,188.95	23	29	\$651.30	47	34	\$236.44	47
Mooresville	Iredell	\$1,182.72	24	40	\$612.95	15	41	\$282.75	15
Wake Forest	Wake	\$1,181.61	25	21	\$631.90	31	29	\$252.39	31
Knightdale	Wake	\$1,180.13	26	14	\$670.07	34	23	\$250.38	34
Conover	Catawba	\$1,175.49	27	19	\$653.25	7	22	\$298.56	7
Mount Airy	Surry	\$1,160.69	28	23	\$586.81	4	35	\$327.94	4
Saniord	Lee	\$1,155.61	29	26	\$732.80	24	13	\$260.37	24
Huntersville	Mecklenburg	\$1,154.52	30	37	\$777.54	73	14	\$201.74	73
Siler City	Chatham	\$1,142.51	31	28	\$687.71	19	20	\$271.28	19
Waynesville	Haywood	\$1,131.60	32	30	\$574.76	10	39	\$295.82	10
Newton	Catawba	\$1,117.17	33	27	\$574.90	8	36	\$297.97	8
Mint Hill	Mecklenburg	\$1,099.66	34	38	\$736.87	75	19	\$195.72	75
Selma	Johnston	\$1,095.06	35	33	\$557.66	68	48	\$218.64	68
Tarboro	Edgecombe	\$1,077.84	36	34	\$604.14	72	38	\$207.70	72
Lincolnton	Lincoln	\$1,073.79	37	39	\$648.68	17	28	\$276.33	17
Belmont	Gaston	\$1,063.48	38	44	\$699.18	50	21	\$233.38	50
Roanoke Rapids	Halifax	\$1,062.95	39	43	\$503.73	62	53	\$225.55	62
Kinston	Lenoir	\$1,061.48	40	42	\$570.19	53	42	\$230.16	53
Whiteville	Columbus	\$1,056.87	41	31	\$547.37	54	47	\$230.13	54
Reidsville	Rockingham	\$1,056.28	42	35	\$627.93	60	25	\$227.59	60
Boone	Watauga	\$1,053.45	43	53	\$484.71	2	65	\$351.00	2
Statesville	Iredell	\$1,049.93	44	41	\$561.05	14	44	\$283.81	14
Albemarle	Stanly	\$1,042.90	45	55	\$514.16	30	58	\$252.70	30
Cherryville	Gaston	\$1,039.13	46	49	\$615.28	46	31	\$236.67	46
Lumberton	Robeson	\$1,030.38	47	51	\$478.54	36	66	\$246.66	36
Mount Holly	Gaston	\$1,024.54	48	47	\$655.76	49	26	\$234.48	49
New Bern	Craven	\$1,021.66	49	45	\$516.16	22	55	\$265.62	22
Bessemer City	Gaston	\$1,011.96	50	48	\$603.08	48	32	\$236.08	48
Henderson	Vance	\$1,009.09	51	52	\$551.89	32	49	\$251.17	32
Laurinburg	Scotland	\$1,004.28	52	58	\$562.98	71	45	\$212.97	71
Morganton	Burke	\$1,002.37	53	36	\$499.09	64	60	\$224.21	64
Williamston	Martin	\$999.45	54	56	\$625.18	55	30	\$229.95	55
Lenoir	Caldwell	\$999.42	55	46	\$530.09	57	52	\$228.24	57
Shelby	Cleveland	\$996.33	56	64	\$501.13	74	64	\$198.09	74
Elizabeth City	Pasquotank	\$994.57	57	66	\$471.44	18	70	\$276.08	18
Edenton	Chowan	\$987.62	58	59	\$508.49	67	63	\$218.96	67
Marion	McDowell	\$986.06	59	57	\$520.39	9	50	\$296.02	9
Asheboro	Randolph	\$977.33	60	50	\$546.33	52	46	\$232.96	52
Spring Lake	Cumberland	\$969.89	61	67	\$479.19	38	72	\$245.55	38
Eden	Rockingham	\$967.25	62	54	\$526.21	58	51	\$228.20	58
Oxiod	Granville	\$963.02	63	60	\$494.70	65	59	\$223.13	65
Lexington	Davidson	\$957.54	64	70	\$480.14	27	74	\$256.74	27

Low Burden — Lower Quartile

Dunn	Harnett	\$955.33	65	63	\$451.66	70	75	\$214.41	70
Thomasville	Davidson	\$954.78	66	61	\$508.75	28	56	\$254.59	28
Kings Mountain	Cleveland	\$943.76	67	73	\$431.39	78	76	\$178.36	78
Rockingham	Richmond	\$939.61	68	62	\$478.90	25	61	\$259.87	25
Oak Island ^b	Brunswick	\$915.85	69	-	\$650.65	82	-	\$156.63	82
Clinton	Sampson	\$910.69	70	65	\$453.48	43	67	\$240.24	43
Hamlet	Richmond	\$895.15	71	69	\$451.98	26	69	\$257.18	26

Municipality	County	Combined Local			Combined Property			Combi Sale Tax Bu Per Ca
		Revenues Per Capita	1999 Rank	1998 Rank	Tax Burden Per Capita	1999 Rank	1998 Rank	
Mebane	Alamance	\$871.12	72	71	\$501.83	51	54	\$233.
Graham	Alamance	\$855.24	73	74	\$437.75	33	73	\$250.
Summerfield	Guilford	\$826.52	74	75	\$447.84	21	68	\$265.
Elon College	Alamance	\$772.33	75	77	\$404.23	39	78	\$245.
Clemmons	Forsyth	\$769.99	76	78	\$506.62	80	57	\$162.
Forest City	Rutherford	\$761.51	77	76	\$371.77	77	80	\$179.
King	Stokes	\$755.72	78	79	\$440.86	76	71	\$185.
Lewisville	Forsyth	\$745.96	79	80	\$490.04	81	62	\$157.
Archdale	Randolph	\$734.62	80	68	\$333.57	45	82	\$237.
Indian Trail	Union	\$647.33	81	81	\$380.08	83	79	\$148.
Havelock	Craven	\$645.93	82	82	\$328.88	79	83	\$170.
Hope Mills	Cumberland	\$617.89	83	72	\$333.16	85	77	\$123.
Weddington	Union	\$601.06	84	83	\$351.74	84	81	\$138.
Trinity	Randolph	\$581.87	85	84	\$226.54	56	84	\$229.

Municipalities with populations of 1,000 - 4,999 (204 municipalities rare)

Municipality	County	Combined Local			Combined Property			Combi Sale Tax Bu Per Ca
		Revenues Per Capita	1999 Rank	1998 Rank	Tax Burden Per Capita	1999 Rank	1998 Rank	
<i>High Burden — Upper Quartile</i>								
Nags Head	Dare	\$4,154.25	1	1	\$2,073.18	1	1	\$743.
Southern Shores	Dare	\$2,634.11	2	2	\$1,280.54	5	5	\$501.
Blowing Rock	Watauga	\$2,608.18	3	6	\$1,530.10	2	4	\$348.
Highlands	Macon	\$2,588.95	4	5	\$1,303.94	4	8	\$549.
Kitty Hawk	Dare	\$2,528.28	5	4	\$1,266.78	6	6	\$487.
Claremont	Catawba	\$2,211.54	6	11	\$1,497.28	3	3	\$296.
Manteo	Dare	\$2,129.12	7	10	\$1,020.37	11	13	\$415.
Atlantic Beach	Carteret	\$2,127.97	8	7	\$1,163.35	8	7	\$510.
Surf City	Pender	\$2,098.39	9	8	\$1,136.78	9	9	\$370.
Wrightsville Beach	New Hanover	\$2,056.17	10	9	\$984.87	13	16	\$426.
Morrisville	Wake	\$1,925.85	11	3	\$1,176.17	7	2	\$219.
Elizabethtown	Bladen	\$1,834.59	12	12	\$703.40	30	27	\$235.
Emerald Isle	Carteret	\$1,793.02	13	14	\$973.38	15	17	\$397.
Sunset Beach	Brunswick	\$1,768.49	14	13	\$965.77	16	14	\$321.
Biltmore Forest	Buncombe	\$1,765.63	15	15	\$1,117.89	10	10	\$431.
Wallace	Duplin	\$1,598.80	16	50	\$539.24	78	74	\$243.
Shalotte	Brunswick	\$1,578.50	17	18	\$994.00	12	12	\$313.
Weaverville	Buncombe	\$1,566.29	18	22	\$768.53	26	24	\$300.
North Topsail Beach	Onslow	\$1,566.16	19	44	\$981.08	14	37	\$260.
Bladenboro	Bladen	\$1,556.08	20	20	\$558.38	71	73	\$191.
Southport	Brunswick	\$1,556.00	21	19	\$904.11	19	18	\$319.
Pineville	Mecklenburg	\$1,522.15	22	17	\$956.92	17	15	\$261.
Canton	Haywood	\$1,473.32	23	21	\$954.72	18	11	\$299.
Spruce Pine	Mitchell	\$1,375.92	24	32	\$794.72	22	39	\$351.
North Wilkesboro	Wilkes	\$1,350.66	25	30	\$715.14	29	50	\$321.
Jamestown	Guilford	\$1,345.02	26	24	\$657.14	40	32	\$250.
Murphy	Cherokee	\$1,328.13	27	26	\$559.23	70	64	\$328.
Zebulon	Wake	\$1,323.72	28	23	\$786.83	24	22	\$277.
Belhaven	Beaufort	\$1,318.73	29	73	\$464.78	121	107	\$281.
Madison	Rockingham	\$1,306.29	30	34	\$823.97	20	25	\$232.
Pine Knoll Shores	Carteret	\$1,271.82	31	27	\$779.62	25	21	\$328.
Tryon	Polk	\$1,262.05	32	38	\$678.77	32	30	\$237.
Boiling Spring Lakes	Brunswick	\$1,256.05	33	28	\$804.61	21	20	\$313.
Franklin	Macon	\$1,251.14	34	29	\$658.93	39	28	\$310.
Calabash	Brunswick	\$1,250.72	35	16	\$756.38	27	19	\$327.
Elkin	Surry	\$1,233.61	36	31	\$611.38	55	42	\$323.

Municipality	County	Combined Local			Combined Property			Combined Sales		
		Revenues Per Capita	1999 Rank	1998 Rank	Tax Burden Per Capita	1999 Rank	1998 Rank	Tax Burden Per Capita	1999 Rank	
Pittsboro	Chatham	\$1,225.58	37	35	\$675.50	33	26	\$262.93	61	
Louisburg	Franklin	\$1,209.38	38	41	\$592.53	61	71	\$204.05	158	
Weldon	Halifax	\$1,209.19	39	36	\$577.38	63	59	\$263.34	60	
Bryson City	Swain	\$1,191.43	40	104	\$475.15	115	103	\$293.07	42	
Aberdeen	Moore	\$1,189.48	41	37	\$664.57	36	40	\$295.28	40	
Sylva	Jackson	\$1,170.88	42	45	\$662.95	38	33	\$329.83	14	
Mount Pleasant	Cabarrus	\$1,161.14	43	80	\$718.32	28	72	\$188.11	172	
Wilkesboro	Wilkes	\$1,157.09	44	54	\$667.59	35	46	\$315.66	24	
Cramerton	Gaston	\$1,154.54	45	49	\$787.87	23	23	\$231.70	119	
Laurel Park	Henderson	\$1,149.98	46	46	\$663.42	37	36	\$303.63	30	
Wendell	Wake	\$1,148.07	47	42	\$634.06	48	41	\$269.54	53	
Mayodan	Rockingham	\$1,145.95	48	33	\$615.92	52	47	\$229.86	122	
Maiden	Catawba	\$1,144.94	49	43	\$565.59	67	63	\$298.03	35	
Leland	Brunswick	\$1,125.61	50	100	\$695.26	31	29	\$302.20	31	
Stoneville	Rockingham	\$1,124.00	51	53	\$638.30	46	34	\$223.65	131	

Average Burden — Second and Third Quartiles

Murfreesboro	Hertford	\$1,123.61	52	55	\$610.51	56	60	\$253.14	72
Robbins	Moore	\$1,120.43	53	51	\$580.00	62	67	\$297.00	37
Fletcher	Henderson	\$1,112.23	54	57	\$617.63	50	65	\$308.99	28
Beaufort	Carteret	\$1,107.75	55	39	\$610.49	57	51	\$262.43	63
Ahoskie	Hertford	\$1,106.43	56	52	\$616.48	51	53	\$259.31	67
Pilot Mountain	Surry	\$1,102.26	57	40	\$593.16	60	43	\$322.83	20
Carolina Shores	Brunswick	\$1,100.29	58	96	\$652.49	41	31	\$286.81	47
Whispering Pines	Moore	\$1,080.85	59	65	\$668.72	34	44	\$296.14	39
Cape Carteret	Carteret	\$1,070.01	60	61	\$637.67	47	45	\$268.16	56
Warsaw	Duplin	\$1,068.12	61	194	\$565.78	66	55	\$244.90	82
West Jefferson	Ashe	\$1,067.89	62	56	\$644.88	44	52	\$272.49	51
Ramseur	Randolph	\$1,065.82	63	60	\$614.36	53	38	\$232.00	118
Tabor City	Columbus	\$1,063.40	64	48	\$543.36	77	77	\$230.02	121
Troutman	Iredell	\$1,054.65	65	140	\$440.08	136	132	\$269.14	55
Mocksville	Davie	\$1,045.73	66	47	\$576.56	64	54	\$236.83	107
Broadway	Lee	\$1,033.49	67	75	\$626.05	49	58	\$258.80	68
Stanley	Gaston	\$1,032.82	68	72	\$613.89	54	48	\$235.67	109
Benson	Johnston	\$1,024.36	69	62	\$533.28	81	87	\$210.15	153
Clyde	Haywood	\$1,021.48	70	77	\$530.86	82	81	\$297.75	36
Yadkinville	Yadkin	\$1,019.39	71	114	\$529.94	83	84	\$232.13	117
Beulaville	Duplin	\$1,018.48	72	64	\$507.66	91	92	\$243.22	92
Norlina	Warren	\$1,017.37	73	66	\$520.89	86	98	\$234.21	112
Long View	Catawba	\$1,008.90	74	63	\$501.94	94	85	\$289.06	46
Burnsville	Yancey	\$1,006.95	75	84	\$551.59	74	61	\$298.96	34
Wadesboro	Anson	\$1,005.22	76	25	\$561.04	68	69	\$233.02	113
Valdese	Burke	\$995.85	77	93	\$498.25	102	102	\$240.94	98
Gibsonville	Guilford ^a	\$993.89	78	162	\$604.97	59	56	\$262.93	62
Rutherfordton	Rutherford	\$993.71	79	71	\$510.84	90	78	\$243.46	87
Franklinton	Franklin	\$990.54	80	94	\$516.35	87	112	\$177.88	182
Rose Hill	Duplin	\$990.24	81	70	\$490.89	105	96	\$243.04	93
Sparta	Alleghany	\$985.34	82	83	\$480.81	108	110	\$290.12	44
Burgaw	Pender	\$985.24	83	69	\$499.33	100	95	\$243.29	91
Plymouth	Washington	\$982.25	84	91	\$507.07	92	91	\$236.96	106
Andrews	Cherokee	\$978.47	85	105	\$407.53	159	167	\$331.13	13
Scotland Neck	Halifax	\$975.34	86	97	\$382.45	171	161	\$174.42	183
Pinebluff	Moore	\$974.38	87	95	\$499.60	97	109	\$291.65	43
Farmville	Pitt	\$974.34	88	58	\$546.08	76	90	\$259.73	66
Mount Gilead	Montgomery	\$973.62	89	132	\$644.78	45	75	\$217.58	144
Kenly	Johnston	\$970.27	90	79	\$546.24	75	82	\$212.29	152
Nashville	Nash	\$969.78	91	78	\$523.37	84	88	\$238.76	103
Spring Hope	Nash	\$967.21	92	85	\$556.64	72	80	\$243.38	89
Lowell	Gaston	\$965.28	93	81	\$605.15	58	49	\$236.43	108
Woodfin	Buncombe	\$961.82	94	102	\$533.47	80	93	\$212.83	151

<u>Municipality</u>	<u>County</u>	Combined Local			Combined Property			Combi Sale Tax Bu Per Ca
		<u>Revenues Per Capita</u>	<u>1999 Rank</u>	<u>1998 Rank</u>	<u>Tax Burden Per Capita</u>	<u>1999 Rank</u>	<u>1998 Rank</u>	
Newport	Carteret	\$961.36	95	76	\$514.74	88	86	\$216.
Rowland	Robeson	\$958.87	96	88	\$416.90	154	145	\$244.
Rural Hall	Forsyth	\$958.15	97	82	\$652.34	42	35	\$209.
Old Fort	McDowell	\$952.15	98	89	\$552.67	73	66	\$294.
Carthage	Moore	\$946.38	99	127	\$499.21	101	122	\$289.
Red Springs	Robeson	\$937.01	100	110	\$382.88	170	176	\$246.
Chadbourn	Columbus	\$930.28	101	74	\$472.66	116	108	\$227.
Dobson	Surry	\$927.44	102	99	\$433.18	144	134	\$324.
Saint Pauls	Robeson	\$925.12	103	107	\$419.64	152	147	\$243.
Harrisburg	Cabarrus	\$922.44	104	170	\$650.73	43	106	\$158.
Haw River	Alamance	\$922.17	105	122	\$407.77	158	156	\$252.
Tobaccoville	Forsyth	\$921.99	106	135	\$466.04	119	116	\$149.
Erwin	Harnett	\$917.94	107	130	\$461.11	123	139	\$224.
Bethel	Pitt	\$917.34	108	92	\$460.68	124	131	\$264.
Liberty	Randolph	\$908.69	109	113	\$444.12	131	128	\$232.
Roseboro	Sampson	\$906.53	110	90	\$444.65	130	127	\$238.
Four Oaks	Johnston	\$900.88	111	98	\$477.56	111	120	\$187.
Granite Falls	Caldwell	\$898.33	112	119	\$468.23	117	130	\$220.
Raeford	Hoke	\$897.50	113	109	\$497.55	103	99	\$210.
Fair Bluff	Columbus	\$892.39	114	101	\$438.30	140	135	\$229.
Dallas	Gaston	\$888.91	115	86	\$523.24	85	83	\$226.
Ayden	Pitt	\$888.03	116	108	\$443.02	132	152	\$267.
Enfield	Halifax	\$886.87	117	125	\$367.47	178	174	\$168.
Denton	Davidson	\$884.53	118	111	\$459.45	125	105	\$255.
Pine Level	Johnston	\$884.01	119	112	\$478.77	110	113	\$187.
Biscoe	Montgomery	\$883.74	120	120	\$566.23	65	70	\$217.
Swansboro	Onslow	\$881.98	121	141	\$440.64	135	151	\$214.
Pembroke	Robeson	\$880.80	122	133	\$392.78	166	177	\$243.
Jonesville	Yadkin	\$878.60	123	118	\$505.18	93	97	\$220.
Jefferson	Ashe	\$877.99	124	144	\$500.76	95	117	\$276.
Rich Square	Northampton	\$877.92	125	121	\$479.18	109	104	\$191.
Randleman	Randolph	\$875.72	126	138	\$406.81	160	175	\$231.
Angier	Harnett	\$871.16	127	146	\$430.26	146	143	\$215.
Robersonville	Martin	\$870.17	128	106	\$534.37	79	76	\$199.
La Grange	Lenoir	\$870.12	129	126	\$447.15	129	137	\$181.
Bermuda run	Davie	\$868.07	130	190	\$335.12	187	186	\$124.
Princeton	Johnston	\$865.32	131	124	\$476.33	112	126	\$183.
Spindale	Rutherford	\$864.00	132	103	\$491.10	104	79	\$234.
Hertford	Perquimqns	\$862.78	133	117	\$389.82	167	180	\$221.
Walnut Cove	Stokes	\$858.86	134	134	\$475.94	113	118	\$204.
Creedmoor	Granville	\$857.77	135	115	\$487.90	106	101	\$218.
Spencer	Rowan	\$854.84	136	145	\$484.61	107	111	\$220.
Lillington	Harnett	\$853.34	137	158	\$465.23	120	157	\$203.
Walkertown	Forsyth	\$851.69	138	143	\$560.94	69	68	\$179.
Pinetops	Edgecombe	\$845.03	139	139	\$427.05	147	154	\$204.
Elm City	Wilson	\$844.43	140	87	\$511.35	89	62	\$192.
Grifton	Pitt	\$841.45	141	123	\$438.66	139	138	\$247.
Oakboro	Stanly	\$838.07	142	155	\$475.45	114	115	\$243.
Maxton	Robeson	\$837.67	143	137	\$364.85	179	173	\$239.
Fairmont	Robeson	\$836.56	144	129	\$395.67	163	159	\$241.
Mount Olive	Wayne	\$836.11	145	156	\$406.42	161	153	\$239.
Coats	Harnett	\$835.69	146	147	\$433.87	141	160	\$202.
Marshville	Union	\$830.98	147	136	\$499.37	98	94	\$198.
Flat Rock	Henderson	\$830.07	148	149	\$374.01	175	181	\$308.
Stokesdale	Guilford	\$826.30	149	142	\$447.84	126	123	\$267.
Cooleemee	Davie	\$825.74	150	128	\$379.39	172	169	\$246.
Taylorsville	Alexander	\$821.28	151	131	\$378.63	173	162	\$271.
Pleasant Garden	Guilford	\$817.03	152	164	\$447.84	126	123	\$269.
Vanceboro	Craven	\$816.73	153	150	\$393.43	165	172	\$199.
Garysburg	Northampton	\$815.17	154	151	\$442.34	133	136	\$192.

Municipality	County	Combined	1999	1998	Combined	1999	1998	Combined	1999
		Local			Property			Sales	
		Revenues	Rank	Rank	Tax Burden	Rank	Rank	Tax Burden	Rank
		Per Capita			Per Capita			Per Capita	
Low Burden — Lower Quartile									
Norwood	Stanly	\$813.46	155	163	\$433.47	142	150	\$240.45	99
Troy	Montgomery	\$812.53	156	161	\$499.61	96	100	\$217.99	143
Gaston	Northampton	\$810.54	157	153	\$439.43	137	133	\$187.64	173
Drexel	Burke	\$806.72	158	175	\$370.55	176	178	\$244.66	83
Ellerbe	Richmond	\$806.17	159	152	\$401.44	162	158	\$258.30	70
Lake Waccamaw	Columbus	\$801.19	160	67	\$433.39	143	89	\$186.92	176
Hudson	Caldwell	\$796.21	161	148	\$438.77	138	140	\$227.70	125
Granite Quarry	Rowan	\$793.85	162	159	\$461.21	122	114	\$214.83	149
Rockwell	Rowan	\$793.31	163	160	\$468.20	118	119	\$219.84	139
Waxhaw	Union	\$789.40	164	173	\$499.33	99	121	\$180.64	180
Glen Alpine	Burke	\$786.27	165	176	\$378.26	174	171	\$244.94	81
East Spencer	Rowan	\$785.49	166	157	\$422.94	149	141	\$220.30	138
Mars Hill	Madison	\$783.57	167	154	\$416.22	155	144	\$217.57	146
Badin	Stanly	\$776.31	168	167	\$441.00	134	149	\$246.71	77
Landis	Rowan	\$773.13	169	171	\$430.97	145	155	\$218.47	142
Snow Hill	Greene	\$768.62	170	166	\$383.43	169	166	\$168.76	186
Boiling Springs	Cleveland	\$764.96	171	172	\$389.20	168	163	\$156.32	191
Richlands	Onslow	\$762.45	172	168	\$314.26	193	196	\$239.78	102
Hildebran	Burke	\$761.71	173	183	\$331.31	189	187	\$241.87	95
China Grove	Rowan	\$760.51	174	165	\$421.08	150	146	\$224.64	128
Oak Ridge	Guilford	\$750.88	175	181	\$447.84	126	123	\$203.61	159
Locust	Stanly	\$747.33	176	174	\$393.91	164	168	\$248.01	75
Dobbins Heights	Richmond	\$744.18	177	179	\$338.54	183	182	\$258.36	69
Boonville	Yadkin	\$744.01	178	169	\$424.54	148	142	\$190.83	171
Fremont	Wayne	\$721.46	179	184	\$320.77	192	189	\$185.32	177
Wingate	Union	\$716.02	180	177	\$419.68	151	148	\$162.85	187
Sharpsburg	Nash	\$708.11	181	180	\$410.51	157	164	\$220.78	134
Rutherford College	Burke	\$692.80	182	191	\$291.42	198	198	\$243.04	94
Windsor	Bertie	\$688.95	183	182	\$311.26	194	191	\$200.26	162
Stallings	Union	\$687.83	184	185	\$410.97	156	165	\$154.61	192
River Bend	Craven	\$687.14	185	178	\$368.02	177	179	\$191.92	168
Wentworth	Rockingham	\$670.63	186	202	\$310.03	195	194	\$232.99	114
Kingstown	Cleveland	\$660.61	187	189	\$330.96	190	188	\$134.65	195
Connelly Springs	Burke	\$649.38	188	198	\$253.96	202	201	\$245.58	80
Ranlo	Gaston	\$648.79	189	68	\$419.27	153	57	\$118.51	202
Yanceyville	Caswell	\$625.35	190	197	\$334.24	188	193	\$137.17	194
Trent Woods	Craven	\$624.06	191	186	\$326.76	191	192	\$169.86	184
Sawmills	Caldwell	\$622.39	192	187	\$287.97	199	199	\$228.32	124
Polkton	Anson	\$612.88	193	59	\$339.88	182	170	\$159.61	189
Princeville	Edgecombe	\$606.52	194	192	\$344.34	180	190	\$104.01	203
Red Oak	Nash	\$595.86	195	193	\$296.76	197	197	\$241.57	96
Cajah' S Mountain	Caldwell	\$580.95	196	196	\$247.01	203	202	\$224.62	129
Gamewell	Caldwell	\$574.26	197	195	\$247.01	203	202	\$221.46	133
Wesley Chapel	Union	\$572.67	198	199	\$343.91	181	183	\$133.71	196
Unionville	Union	\$567.64	199	199	\$338.48	184	183	\$133.16	197
Hemby Bridge	Union	\$566.17	200	199	\$338.48	184	183	\$133.16	197
Mineral Springs ^b	Union	\$566.17	200	-	\$338.48	184	-	\$133.16	197
Winterville	Pitt	\$537.63	202	116	\$306.88	196	129	\$129.21	200
Green Level	Alamance	\$519.99	203	188	\$272.20	200	195	\$162.58	188
Aulander	Bertie	\$450.27	204	203	\$256.74	201	200	\$101.70	204

Notes:

- a) Municipality has at least 1,000 residents in two counties; is listed under county where greatest number of residents live
b) Municipality appears in 1999 Municipal AFIR, but not in 1998 AFIR.

Municipalities with populations under 1,000 (233 municipalities rank)

Municipality	County	Combined			Combined			Combi
		Local Revenues Per Capita	1999 Rank	1998 Rank	Property Tax Burden Per Capita	1999 Rank	1998 Rank	Sale Tax Bu Per Ca
High Burden — Upper Quartile								
Bald Head Island	Brunswick	\$21,026.06	1	1	\$15,543.43	1	1	\$307.
Sugar Mountain	Avery	\$8,447.55	2	2	\$5,369.09	3	3	\$366.
Beech Mountain	Watauga	\$7,652.80	3	3	\$5,783.92	2	2	\$348.
Seven Devils	Watauga	\$5,820.31	4	4	\$3,046.52	4	4	\$347.
Ocean Isle Beach	Brunswick	\$3,419.79	5	5	\$1,649.50	6	6	\$314.
Holden Beach	Brunswick	\$3,340.74	6	9	\$1,415.33	8	8	\$315.
Santeetlah	Graham	\$2,896.64	7	6	\$1,892.88	5	5	\$271.
Topsail Beach	Pender	\$2,805.86	8	7	\$1,484.45	7	7	\$243.
White Lake	Bladen	\$2,795.89	9	8	\$1,383.97	9	9	\$480.
Lake Lure	Rutherford	\$2,501.61	10	10	\$1,299.21	12	11	\$578.
Caswell Beach	Brunswick	\$2,339.60	11	12	\$1,380.19	10	10	\$307.
Kure Beach	New Hanover	\$2,236.78	12	11	\$1,335.31	11	12	\$554.
Indian Beach	Carteret	\$2,075.03	13	13	\$1,284.44	13	13	\$500.
Montreat	Buncombe	\$1,637.27	14	18	\$1,012.91	14	15	\$390.
Banner Elk	Avery	\$1,635.92	15	22	\$706.12	19	22	\$329.
Clarkton	Bladen	\$1,613.96	16	16	\$613.44	34	28	\$222.
Dublin	Bladen	\$1,591.97	17	17	\$553.28	49	42	\$197.
Maggie Valley	Haywood	\$1,536.71	18	20	\$998.62	15	16	\$298.
Yaupon Beach	Brunswick	\$1,530.68	19	19	\$993.20	16	14	\$323.
Foxtire Village	Moore	\$1,399.14	20	14	\$608.64	36	38	\$282.
Youngsville	Franklin	\$1,375.89	21	25	\$720.91	17	34	\$220.
Tar Heel	Bladen	\$1,307.08	22	21	\$424.85	132	122	\$151.
Rolesville	Wake	\$1,296.23	23	24	\$682.75	24	26	\$258.
Faison	Duplin	\$1,275.79	24	44	\$546.79	54	57	\$245.
Bakersville	Mitchell	\$1,241.15	25	23	\$544.72	56	67	\$280.
Newland	Avery	\$1,217.29	26	29	\$687.24	22	24	\$361.
East Arcadia	Bladen	\$1,208.47	27	27	\$352.35	185	172	\$126.
Greenevers	Duplin	\$1,190.76	28	131	\$492.17	76	177	\$530.
Columbus	Polk	\$1,170.23	29	56	\$593.94	37	74	\$243.
Saluda	Polk	\$1,160.71	30	46	\$660.38	25	33	\$244.
Elk Park	Avery	\$1,149.50	31	34	\$549.69	51	41	\$357.
Aurora	Beaufort	\$1,147.87	32	31	\$446.74	112	85	\$279.
Warrenton	Warren	\$1,143.28	33	39	\$660.21	26	29	\$233.
Catawba	Catawba	\$1,137.80	34	30	\$563.58	45	37	\$293.
Sandy Creek	Brunswick	\$1,133.90	35	35	\$701.50	20	19	\$322.
Littleton	Halifax	\$1,132.89	36	26	\$539.94	57	40	\$238.
Dillsboro	Jackson	\$1,121.06	37	38	\$650.02	31	27	\$315.
Northwest	Brunswick	\$1,121.06	38	36	\$688.14	21	23	\$311.
Bunn	Franklin	\$1,111.88	39	51	\$570.15	43	69	\$189.
Bolivia	Brunswick	\$1,110.51	40	37	\$683.37	23	21	\$318.
Rosman	Transylvania	\$1,104.71	41	52	\$592.32	39	49	\$201.
Severn	Northampton	\$1,082.89	42	32	\$610.10	35	31	\$192.
Brookford	Catawba	\$1,076.80	43	42	\$522.19	65	68	\$304.
Oriental	Pamlico	\$1,074.10	44	45	\$714.06	18	20	\$217.
Vass	Moore	\$1,038.55	45	64	\$553.81	48	65	\$294.
Crossnore	Avery	\$1,032.80	46	54	\$509.73	70	63	\$370.
Bath	Beaufort	\$1,007.52	47	47	\$556.17	47	53	\$283.
Robbinsville	Graham	\$1,004.01	48	63	\$592.79	38	52	\$271.
Autryville	Sampson	\$996.69	49	130	\$399.44	151	136	\$236.
Kenansville	Duplin	\$992.85	50	50	\$530.72	59	55	\$246.
Halifax	Halifax	\$989.62	51	58	\$362.84	175	151	\$167.
Whitakers	Edgecombe	\$987.57	52	65	\$518.99	66	79	\$218.
Fountain	Pitt	\$986.61	53	57	\$527.59	62	50	\$272.
Grandfather Village	Avery	\$986.26	54	60	\$479.31	83	77	\$345.
Chocowinity	Beaufort	\$974.94	55	59	\$445.23	113	88	\$284.

Municipality	County	Combined Local			Combined Property			Combined Sales		
		Revenues Per Capita	1999 Rank	1998 Rank	Tax Burden Per Capita	1999 Rank	1998 Rank	Tax Burden Per Capita	1999 Rank	
Winton	Hertford	\$968.03	56	66	\$572.60	42	48	\$236.58	97	
Bailey	Nash	\$961.33	57	53	\$528.82	60	59	\$241.79	85	
Pink Hill	Lenoir	\$957.32	58	70	\$509.02	71	72	\$206.16	139	

Average Burden — Second and Third Quartiles

Taylortown	Moore	\$946.66	59	106	\$471.84	87	112	\$330.43	14
Columbia	Tyrrell	\$942.75	60	69	\$634.59	32	30	\$144.78	209
Gibson	Scotland	\$941.84	61	67	\$572.76	41	43	\$218.06	131
Garland	Sampson	\$941.02	62	88	\$413.66	137	124	\$237.17	96
Como	Hertford	\$933.76	63	134	\$440.47	121	132	\$168.92	182
Grover	Cleveland	\$930.72	64	129	\$528.56	61	135	\$177.68	172
Marshall	Madison	\$923.99	65	68	\$632.69	33	32	\$218.65	129
High Shoals	Gaston	\$918.12	66	78	\$547.94	53	51	\$232.75	108
Belville	Brunswick	\$915.85	67	15	\$650.65	27	17	\$156.63	195
Varnantown	Brunswick	\$915.85	67	40	\$650.65	27	25	\$156.63	195
Navassa	Brunswick	\$915.85	67	33	\$650.65	27	18	\$156.63	195
St. James ^b	Brunswick	\$915.85	67	-	\$650.65	27	-	\$156.63	195
Cofield	Hertford	\$914.61	71	86	\$538.87	58	56	\$223.81	121
Conway	Northampton	\$911.74	72	73	\$524.24	63	60	\$206.01	140
Stedman	Cumberland	\$911.46	73	100	\$488.75	79	116	\$247.71	60
Atkinson	Pender	\$907.23	74	72	\$434.50	124	115	\$237.47	94
Candor	Montgomery	\$904.37	75	82	\$566.13	44	44	\$217.92	133
Magnolia	Duplin	\$903.77	76	83	\$410.18	140	142	\$243.53	78
Seagrove	Randolph	\$898.24	77	121	\$484.90	80	109	\$233.56	105
Lilesville	Anson	\$897.36	78	28	\$436.72	123	126	\$235.67	100
Star	Montgomery	\$892.83	79	81	\$556.87	46	45	\$218.86	128
Wagram	Scotland	\$890.87	80	87	\$522.29	64	73	\$195.38	154
Saratoga	Wilson	\$886.95	81	62	\$545.18	55	35	\$202.17	147
Micro	Johnston	\$886.84	82	90	\$473.10	86	89	\$186.91	166
Alexander Mills	Rutherford	\$886.54	83	71	\$458.74	100	62	\$257.75	52
Brunswick	Columbus	\$886.47	84	61	\$456.62	102	91	\$230.21	114
Bethania	Forsyth	\$885.59	85	85	\$551.28	50	47	\$180.37	170
Goldston	Chatham	\$884.60	86	93	\$493.45	75	70	\$267.76	45
Pantego	Beaufort	\$883.81	87	84	\$459.33	99	82	\$281.21	34
Cameron	Moore	\$880.99	88	123	\$450.88	104	141	\$293.57	29
Macon	Warren	\$880.99	89	94	\$466.90	91	104	\$233.41	106
Roper	Washington	\$876.04	90	101	\$442.50	116	120	\$238.15	93
Macclesfield	Edgecombe	\$874.89	91	74	\$451.90	103	114	\$206.91	138
Newton Grove	Sampson	\$874.83	92	76	\$469.99	89	83	\$232.63	109
Sims	Wilson	\$874.18	93	55	\$507.22	73	36	\$194.42	155
Middlesex	Nash	\$872.32	94	92	\$508.81	72	76	\$243.03	82
Washington Park	Beaufort	\$865.93	95	98	\$448.94	107	96	\$280.23	36
Ronda	Wilkes	\$864.16	96	117	\$409.20	142	154	\$321.41	18
Cleveland	Rowan	\$862.09	97	96	\$548.94	52	46	\$218.00	132
Minnesott Beach	Pamlico	\$861.76	98	105	\$585.97	40	39	\$187.46	165
Calypso	Duplin	\$861.42	99	95	\$399.97	150	140	\$245.70	66
Jackson	Northampton	\$859.57	100	97	\$490.56	77	81	\$193.83	156
Harrellsville	Hertford	\$856.50	101	119	\$466.56	92	106	\$189.43	162
Holly Ridge	Onslow	\$855.19	102	107	\$384.28	159	181	\$259.09	50
Teachey	Duplin	\$853.33	103	103	\$461.67	98	105	\$246.11	64
Hobgood	Halifax	\$845.31	104	118	\$346.06	188	173	\$160.07	191
Chimney Rock Vill.	Rutherford	\$843.84	105	132	\$443.86	115	90	\$237.24	95
Oak City	Martin	\$843.03	106	111	\$489.45	78	80	\$186.80	167
Colerain	Bertie	\$842.06	107	79	\$441.36	118	92	\$200.01	150
Linden	Cumberland	\$841.64	108	126	\$407.80	145	160	\$247.01	61
Parkton	Robeson	\$835.19	109	91	\$344.46	189	189	\$244.09	76
Everetts	Martin	\$835.03	110	122	\$514.75	67	66	\$190.94	160
Salemberg	Sampson	\$830.29	111	102	\$410.92	139	125	\$239.70	89
Wade	Cumberland	\$827.54	112	133	\$414.48	136	152	\$245.44	69
Bolton	Columbus	\$826.62	113	80	\$434.47	125	100	\$228.93	117

<u>Municipality</u>	<u>County</u>	Total Local Revenues Per Capita	1999 Rank	1998 Rank	Property Tax Burden Per Capita	1999 Rank	1998 Rank	Sale Tax Bu Per Ca
Walnut Creek	Wayne	\$826.59	114	104	\$441.97	117	101	\$257.
Hayesville	Clay	\$825.39	115	120	\$457.38	101	94	\$221.
Whitsett	Guilford	\$823.84	116	109	\$447.84	109	102	\$267.
Stantonsburg	Wilson	\$819.75	117	77	\$465.43	95	58	\$175.
Sedalia	Guilford	\$819.54	118	141	\$447.84	109	102	\$268.
Jamesville	Martin	\$818.89	119	128	\$481.81	82	78	\$184.
Woodland	Northampton	\$812.99	120	116	\$440.62	120	107	\$179.
Saint Helena	Pender	\$809.13	121	112	\$408.12	144	145	\$243.
Simpson	Pitt	\$806.82	122	114	\$433.14	127	131	\$262.
Black Creek	Wilson	\$805.59	123	75	\$476.96	84	54	\$174.
Falkland	Pitt	\$798.85	124	148	\$377.40	166	164	\$256.
Spencer Mountain	Gaston	\$798.60	125	137	\$449.30	106	98	\$236.
Falcon	Cumberland	\$797.27	126	142	\$368.23	171	194	\$240.
Stanfield	Stanly	\$796.95	127	108	\$449.77	105	117	\$249.
Cerro Gordo	Columbus	\$794.74	128	110	\$360.19	177	176	\$228.
Speed	Edgecombe	\$792.33	129	127	\$396.16	153	153	\$202.
Lucama	Wilson	\$790.41	130	99	\$470.23	88	61	\$174.
Pikeville	Wayne	\$779.39	131	159	\$378.96	163	149	\$225.
Bridgeton	Craven	\$779.05	132	89	\$430.98	128	118	\$222.
Conetoe	Edgecombe	\$777.10	133	124	\$408.77	143	139	\$208.
Hamilton	Martin	\$776.15	134	149	\$466.54	93	87	\$177.
East Bend	Yadkin	\$775.07	135	145	\$462.60	97	108	\$199.
Hot Springs	Madison	\$774.88	136	146	\$467.02	90	97	\$220.
Faith	Rowan	\$772.05	137	136	\$438.40	122	111	\$217.
Morven	Anson	\$771.11	138	41	\$373.50	167	150	\$235.
Mcadenville	Gaston	\$770.10	139	151	\$419.27	133	133	\$234.
Gatesville	Gates	\$768.57	140	169	\$429.62	129	134	\$260.
Alamance	Alamance	\$767.72	141	140	\$377.55	164	165	\$251.
Grimesland	Pitt	\$766.44	142	138	\$393.16	154	159	\$261.
Lansing	Ashe	\$766.37	143	230	\$400.32	149	220	\$272.
Love Valley	Iredell	\$760.19	144	156	\$365.78	173	148	\$274.
Cedar Point	Carteret	\$757.89	145	152	\$447.73	111	110	\$192.
Bayboro	Pamlico	\$756.16	146	158	\$512.84	69	71	\$151.
Bear Grass	Martin	\$755.58	147	161	\$463.62	96	93	\$171.
Vandemere	Pamlico	\$755.52	148	157	\$497.96	74	75	\$155.
Bostic	Rutherford	\$752.98	149	144	\$334.22	195	188	\$159.
Leggett	Edgecombe	\$750.68	150	150	\$383.77	160	166	\$205.
Castalia	Nash	\$745.45	151	162	\$346.28	187	187	\$245.
Watha	Pender	\$744.91	152	143	\$357.33	180	171	\$245.
Lawndale	Cleveland	\$744.16	153	147	\$384.35	158	146	\$158.
Sandyfield	Columbus	\$742.50	154	139	\$377.41	165	175	\$229.
Walstonburg	Greene	\$740.91	155	167	\$370.32	169	161	\$162.
Trenton	Jones	\$740.35	156	154	\$512.95	68	64	\$163.
Forest Hills	Jackson	\$739.34	157	183	\$417.33	135	162	\$189.
Stovall	Granville	\$732.33	158	166	\$359.81	178	180	\$230.
Parmele	Martin	\$731.96	159	165	\$440.66	119	99	\$168.
Peachland	Anson	\$729.63	160	48	\$367.42	172	167	\$232.
Eureka	Wayne	\$725.54	161	180	\$338.88	192	186	\$203.
Harrells	Sampson	\$724.23	162	153	\$329.89	200	191	\$239.
Ansonville	Anson	\$721.72	163	43	\$369.38	170	163	\$231.
Richfield	Stanly	\$717.74	164	192	\$360.94	176	198	\$253.
Hookerton	Greene	\$714.33	165	184	\$343.80	190	179	\$156.
Harmony	Iredell	\$714.10	166	174	\$309.56	207	205	\$278.
Stem	Granville	\$713.17	167	155	\$400.38	148	137	\$230.
Stonewall	Pamlico	\$712.87	168	171	\$476.49	85	84	\$146.
Wilson's Mills	Johnston	\$710.92	169	173	\$397.83	152	157	\$157.
Lattimore	Cleveland	\$710.82	170	202	\$319.26	201	195	\$132.
Ruth	Rutherford	\$710.64	171	160	\$406.92	146	123	\$193.
Lasker	Northampton	\$708.87	172	170	\$354.01	184	169	\$187.
Peletier	Carteret	\$707.95	173	179	\$409.85	141	143	\$176.
Mesic	Pamlico	\$707.65	174	175	\$482.22	81	86	\$145.
Centerville	Franklin	\$707.44	175	185	\$357.17	181	197	\$128.

Municipality	County	Combined	1999	1998	Combined	1999	1998	Combined	1999
		Local			Property			Sales	
		Revenues	Rank	Rank	Tax Burden	Rank	Rank	Tax Burden	Rank
		Per Capita			Per Capita			Per Capita	
Low Burden — Lower Quartile									
Turkey	Sampson	\$704.48	176	172	\$316.22	203	196	\$241.76	86
Pollocksville	Jones	\$702.13	177	181	\$465.80	94	113	\$138.70	212
Webster	Jackson	\$700.45	178	182	\$385.07	157	156	\$184.63	168
Lake Park	Union	\$698.66	179	178	\$434.00	126	130	\$163.64	187
McFarlan	Anson	\$697.88	180	49	\$358.00	179	174	\$233.77	103
Middleburg	Vance	\$695.90	181	227	\$391.14	155	204	\$165.11	185
Cedar Rock	Caldwell	\$694.80	182	196	\$354.89	182	192	\$226.79	119
Bogue	Carteret	\$693.70	183	177	\$405.84	147	144	\$175.27	176
Hassell	Martin	\$685.24	184	186	\$412.82	138	138	\$154.38	201
Hoffman	Richmond	\$684.24	185	176	\$330.91	199	190	\$250.37	58
Rhodhiss	Caldwell	\$682.43	186	164	\$354.79	183	170	\$217.13	136
Roxobel	Bertie	\$677.28	187	199	\$336.77	193	184	\$204.57	142
Kelford	Bertie	\$671.53	188	195	\$331.63	198	183	\$202.88	146
East Laurinburg	Scotland	\$670.52	189	194	\$390.44	156	155	\$146.83	206
Lumber Bridge	Robeson	\$666.40	190	190	\$280.50	220	216	\$244.46	75
Arlington	Yadkin	\$664.39	191	189	\$381.00	162	168	\$164.56	186
Boardman	Columbus	\$663.05	192	163	\$310.80	205	202	\$229.66	115
Alliance	Pamlico	\$660.56	193	187	\$425.41	130	127	\$126.26	218
Danbury	Stokes	\$659.04	194	168	\$381.34	161	158	\$169.44	181
Grantsboro	Pamlico	\$654.34	195	201	\$448.28	108	127	\$128.32	216
New London	Stanly	\$653.55	196	188	\$315.49	204	200	\$246.74	62
Norman	Richmond	\$651.51	197	193	\$287.23	218	214	\$257.47	53
Delview ^b	Gaston	\$648.79	198	-	\$419.27	133	-	\$118.51	225
Proctorville	Robeson	\$647.90	199	113	\$259.54	226	221	\$245.08	71
Maysville	Jones	\$642.30	200	198	\$444.80	114	121	\$141.67	210
Franklinville	Randolph	\$639.18	201	200	\$265.18	224	223	\$221.72	124
Ellenboro	Rutherford	\$636.02	202	191	\$343.57	191	185	\$163.63	188
Raynham	Robeson	\$635.64	203	208	\$252.62	229	227	\$240.31	88
Powellsville	Bertie	\$634.59	204	206	\$310.43	206	193	\$204.41	143
Arapahoe	Pamlico	\$627.67	205	197	\$425.41	130	119	\$126.26	218
Polkville	Cleveland	\$621.31	206	205	\$293.50	213	209	\$119.93	223
Rennert	Robeson	\$620.10	207	210	\$240.79	230	229	\$242.62	83
Earl	Cleveland	\$619.58	208	211	\$297.77	210	208	\$121.31	222
Marvin	Union	\$619.20	209	204	\$362.98	174	178	\$139.53	211
Godwin	Cumberland	\$617.89	210	115	\$333.16	196	147	\$123.08	220
Fallston	Cleveland	\$617.18	211	213	\$298.45	209	207	\$121.49	221
McDonald	Robeson	\$613.26	212	212	\$236.63	231	228	\$242.28	84
Momeyer	Nash	\$612.16	213	203	\$309.52	208	203	\$244.71	74
Marietta	Robeson	\$610.94	214	214	\$228.93	232	230	\$245.81	65
Staley	Randolph	\$610.29	215	207	\$254.59	228	225	\$232.46	110
Orrum	Robeson	\$608.86	216	217	\$228.93	232	230	\$245.58	68
Casar	Cleveland	\$607.41	217	218	\$288.15	216	213	\$117.54	227
Askeville	Bertie	\$602.16	218	219	\$295.00	212	201	\$198.53	152
Mooresboro	Cleveland	\$601.61	219	221	\$277.98	221	217	\$113.41	228
Waco	Cleveland	\$599.72	220	220	\$289.64	215	211	\$118.22	226
Dortches	Nash	\$596.67	221	209	\$296.76	211	212	\$243.04	81
Patterson Springs	Cleveland	\$594.88	222	223	\$277.98	221	217	\$113.41	228
Lewiston-Woodville	Bertie	\$593.81	223	215	\$291.09	214	206	\$203.00	145
Belwood	Cleveland	\$592.33	224	222	\$277.98	221	217	\$113.41	228
Seaboard	Northampton	\$591.36	225	135	\$331.81	197	129	\$95.33	233
Kittrell	Vance	\$584.09	226	225	\$334.84	194	199	\$148.83	205
Winfall	Perquimqns	\$579.53	227	125	\$373.08	168	95	\$110.57	231
Sweponville	Alamance	\$579.06	228	231	\$258.96	227	224	\$239.23	91
Seven Springs	Wayne	\$577.02	229	226	\$285.68	219	210	\$173.61	179
Cove City	Craven	\$571.40	230	216	\$287.68	217	215	\$151.10	204
Milton	Caswell	\$567.82	231	229	\$316.60	202	226	\$110.54	232
Creswell	Washington	\$566.96	232	224	\$347.07	186	182	\$119.16	224
Dover	Craven	\$519.22	233	228	\$262.66	225	222	\$137.64	213

<u>Section</u>	<u>Ref.</u>	<u>Description</u>	<u>Section</u>	<u>Ref.</u>	<u>Description</u>
Property Tax	10	Current Collections of Unit-Wide Levy	Property Tax	10	Current Collections of Unit-Wide Levy
	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
Other Taxes	11	Current Collections of Special Tax District	Utility	82	Water and Sewer Charges
	18	Scrap Tire Disposal Tax		83	Electric Charges**
	22	Local Occupancy Tax		84	Gas Charges**
	23	Prepared Food Tax	Sales Tax	16	1% Local Government Option Sales Tax (40)
	24	911 Charges		17	1/2% Local Government Option Sales Tax (40)
	25	White Goods Disposal Tax		18	1/2% Local Government Option Sales Tax (42)
	26	Privilege Licenses	Sales & Services	70	Parking Revenues
	27	Other Licenses		71	Rents and Royalties
	15	Animal Tax		72	Airport
	16	Deed Stamp Excise Tax	73	Fire Protection Charges	
17	Real Property Transfer Tax	74	Solid Waste		
Sales Tax	19	1% Local Government Option Sales Tax	75	Ambulance and Rescue	
	20	1/2% Local Government Option Sales Tax (40)	76	Cemeteries	
	21	1/2% Local Government Option Sales Tax (42)	77	Recreation Service Revenues	
Sales & Services	83	Parking Revenues	78	Library Service Revenues	
	84	Rents and Royalties	79	Other Cultural and Rec. Service Rev.	
	85	Airport	80	Mass Transit - City Operated	
	86	Fire Protection Charges	81	Other Sales and Services	
	87	Solid Waste	Misc.	19	Privilege Licenses
	88	Ambulance and Rescue Squad Charges		20	Auto Licenses
	89	Cemeteries		21	Other Licenses
	90	Recreation Service Revenues		22	Local Occupancy Tax
	91	Library Service Revenues		23	Prepared Food Tax
	92	Other Cultural and Rec. Service Rev.		24	911 Charges
93	Client and Third Party Payments - Health	11		Current Collections of Special Tax Districts	
94	Client and Third Party Payments - Mental Health	15		Animal Tax	
95	Client and Third Party Payments - Social Services	67		Building Permits	
96	Client and Third Party Payments - County Home	68		Inspection Fees	
97	Mass Transit - County Operated	69	Other Permits		
98	Other Sales and Services	85	Investment Earnings - Bond Proceeds**		
99	Water and Sewer Charges***	86	Investment Earnings - All Other Funds**		
Misc.	79	Building Permits	87	Special Assessments	
	80	Register of Deeds	88	Private Contributions and Other Donations**	
	81	Inspection Fees	89	Sales of Materials and Fixed Assets**	
	82	Other Permits	90	Sale of Real Property**	
	100	Investment Earnings - Bond Proceeds**	91	Nongovernment Contributions - Streets & Traffic Signal	
	101	Investment Earnings - All Other Funds**	92	ABC Mixed Drink Surcharge	
	102	Special Assessments	93	ABC Profit Distribution	
	103	Private Contrib. and Other Donations**	94	Other Miscellaneous Revenues	
	104	Sales of Materials and Fixed Assets**	95	Proceeds of the Sale of Bonds & Notes**	
	105	Sale of Real Property**	96	Proceeds of Cap. Leases & Install. Pur.**	
106	1 Cent and 5 Cent Bottle Tax	97	Other**		
107	Mixed Drink Surcharge				
108	ABC Profit Distribution				
109	Other Miscellaneous Revenues				
110	Proceeds of the Sale of Bonds & Notes**				
111	Proceeds of Cap. Leases & Install. Pur.**				
112	Other**				

* Intergovernmental Revenues excluded from analysis.
** Excluded from analysis.
*** Excluded from municipality level analysis

L institute based in Raleigh, North Carolina. Its mission is to develop and promote solutions to the state's most critical challenges. The Foundation seeks to transform state and local government through the principles of competition, innovation, personal freedom, and personal responsibility in order to strike a better balance between the public and private institutions of family, faith, community, and enterprise.

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About the Authors

- **Michael Lowrey** is an economist, a researcher at Davidson College, and a former instructor at the University of North Carolina at Charlotte. A policy analyst in the fields of economics and regulatory policy for the Locke Foundation, Lowrey has written numerous articles in the past years on such topics as economic policy, education, welfare, transportation, and has appeared in over 100 newspapers such as *Christian Science Monitor*, *The Charlotte Observer* and *The News & Observer of Greensboro*. He is the coauthor of several Locke Policy Reports including *Regulation in North Carolina: A Primer (1997)*, *Sidetracked: Education and Transportation Policy in North Carolina (1997)*, *Road & Track: Safety and Economics Before Politics in North Carolina Transportation (1999)*, and *Flex Growth: A Market-Friendly Development Policy for Carolina's Growing Communities (1999)*. He received his undergraduate degree from the University of North Carolina at Chapel Hill and a master's in economics from North Carolina State University.
- **Erik Root** is local government policy analyst for the John Locke Foundation. He is a graduate of the University of Montana and is currently a candidate in political science at the Claremont Graduate School. As part of his duties at the Locke Foundation, Root helps to direct the Center for Local Innovation and serves as local government editor for *Carolina Journal*, a monthly newspaper. A Winston Churchill Action Fellow and recipient of the Grebeldinger scholarship in international law, he has attended colloquia sponsored by the Intercollegiate Studies Institute, Liberty Fund, and the Acton Institute. He previously worked for the Orange County Republican Party in Southern California, the Claremont Institute, and Multnomah Publishers. His articles have appeared in a variety of newspapers in North Carolina.