

# By the Numbers 2002

*What Government Costs in North Carolina Cities and Counties*

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*By the Numbers 2002: What Government Costs in North Carolina Cities and Counties* is a publication of the Center for Local Innovation, a division of the John Locke Foundation. Its purpose is to inform North Carolinians about their local governments and promote debate and discussion about the future of city and county fiscal policy in North Carolina. It is not intended to advance or impede legislation before local, state, or federal lawmaking bodies.

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# By the Numbers 2002

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

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. More recently, both the governor's office and legislators have considered reducing or eliminating state reimbursements for local taxes repealed during the 1980s, moves that cities and counties say could lead to additional tax increases or service reductions.

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.

### *Methodology*

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.

Although this analysis is by no means definitive, it moves citizens one step closer to grappling with this complicated issue.

### *Findings*

North Carolina collected nearly \$15 billion in state tax and fee revenues for fiscal year 1999-2000. This represented 7.2 percent of the personal income of the state's citizens. In addition, local governments collected an additional \$9 billion in property, sales, and other taxes and fees, representing another 4.3 percent of personal income. Combining the two yields an 11.5 percent state and local tax and fee burden. Federal collections raise the total tax burden on North Carolinians to approximately 33.4 percent of personal income, on average.

In 1999-2000 the median total property tax burden by county in North Carolina was 1.82 percent of income, or just over \$400 per person. County rates ranged from 4.48 percent in Dare County (\$1,101 per person) to 1.08 percent in Alexander County (\$242 per person).

The median total local burden by county (including property, sales, and other taxes and fees) was about \$878 per person in 2000, up nearly 2 percent in inflation-adjusted terms from \$852 in 1999. As a percentage of income, the median burden by county was 3.99 percent, a 1.11 percent decrease from 1999. Counties ranged from a high of \$2,738 (11.14 percent of income) in Dare County to a low of \$565 in the per-person measure, in Alexander County, and 2.5 percent of the percentage of income measure, in Polk 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.

# INTRODUCTION

## *Local Fiscal Policy is Becoming a Statewide Issue*

**N**orth Carolina city and county governments have with increasing frequency come to the General Assembly to obtain new ways to tax their citizens. Bills to impose an additional penny of local sales taxes, to authorize impact taxes and transfer fees on new homes or businesses, and to provide local-option gasoline taxes have all been filed or discussed in just the past year.

But to authorize new local taxes is to assume that current revenue sources are inadequate. Whether this proposition is true depends to a great degree on to what extent current local taxes are imposed, how their proceeds have changed over time, and the effectiveness of the services they fund. Although advocates for various sides of the local tax debate frequently ask similar questions, they rarely employ up-to-date and comparable data with which to evaluate the various claims being made in the legislative debate on the issue.

BY THE NUMBERS 2002 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 year 1999-2000, as well as 1998-99 and 1997-98 for comparison. Building on the Treasurer's methodology, this report categorizes revenue as from property taxes, sales taxes, or other sources. The sum of these revenues, less intergovernmental transfers (i.e. state or federal money given to local governments), is the total 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 tax collected by the jurisdiction's 2000 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 1999 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 do 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 as a percentage of personal income for counties. As might be expected, given that the local sales tax rate was 2 percent throughout most of North Carolina at the time, there is much less variation in the results. Factors that may influence the amount of revenue collected would include per-capita income and local shopping patterns. Tourist areas and urban centers tend to have higher per-capita sales tax revenues, as people from surrounding areas come to visit and shop. Of course, this factor also influences property tax collections to the extent that it impacts the productivity and thus the value of commercial property in a jurisdiction.

## *Total Tax and Fee Burden*

We measured total local government revenue using a methodology similar to previous years' reports. We report per-capita figures for both counties and towns, and for counties alone, total local government costs as a portion of per-capita income. This methodology excludes intergovernmental transfers, electric and gas charges, airport revenues, investment earnings, sales of materials, fixed assets, and real estate, proceeds from bonds, capital leases, and installment purchases, and certain "other" revenue sources that, we believe, would make fair, apples-to-apples comparisons difficult or even impossible.

This report uses the same approach to water and sewer revenues we adopted last year. Municipalities often provide service to other towns 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.

One change in this year's report is the exclusion of airport revenues. While a case can be made for their inclusion, as a practical matter not all major airports are controlled by the cities or counties they serve. We therefore have decided to remove these data from our measurements, and have adjusted the numbers for previous years accordingly to ensure that they remain comparable.

To measure the combined fiscal burden of local government, we combined all taxes, fees, and charges 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 per capita personal income as of fiscal year 1999.

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 one another.

For comparison, we have included a full set of results for counties and rankings for municipalities for the 1998-1999 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 1998-1999 may multiply the listing by 0.968.

## *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.

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

## RANKINGS OF N.C. COUNTIES BY COMBINED PROPERTY TAX BURDEN

County	Combined Property Tax Burden as		Combined Property Tax		County	Combined Property Tax Burden as		Combined Property Tax	
	% of Income	Rank	Per Capita	Rank		% of Income	Rank	Per Capita	Rank
N.C. Median	1.82%	—	\$402.90	—	Graham	1.83%	50	\$330.77	76
Dare	4.48%	1	\$1,100.94	1	Camden	1.81%	51	\$382.96	57
Brunswick	4.27%	2	\$861.76	3	Jones	1.81%	52	\$329.68	78
Hyde	3.34%	3	\$588.05	13	Columbus	1.81%	53	\$358.63	69
Currituck	3.32%	4	\$773.15	6	Franklin	1.81%	54	\$409.97	47
Tyrrell	3.14%	5	\$520.46	22	Richmond	1.81%	55	\$361.88	67
Durham	2.89%	6	\$857.30	4	Pitt	1.80%	56	\$419.08	46
New Hanover	2.81%	7	\$780.00	5	Iredell	1.80%	57	\$454.68	33
Edgecombe	2.59%	8	\$445.01	38	Union	1.80%	58	\$423.28	44
Martin	2.56%	9	\$479.88	25	Nash	1.79%	59	\$430.69	42
Carteret	2.54%	10	\$612.38	12	Ashe	1.77%	60	\$378.91	60
Mecklenburg	2.53%	11	\$944.47	2	Lincoln	1.74%	61	\$379.20	59
Person	2.53%	12	\$552.43	17	Cherokee	1.74%	62	\$319.57	84
Orange	2.50%	13	\$737.78	7	Chatham	1.74%	63	\$521.43	21
Warren	2.40%	14	\$408.49	48	Cumberland	1.73%	64	\$438.23	39
Bladen	2.35%	15	\$462.77	31	Alleghany	1.72%	65	\$447.03	37
Transylvania	2.34%	16	\$573.65	15	Jackson	1.71%	66	\$378.91	61
Scotland	2.33%	17	\$470.22	26	Yadkin	1.71%	67	\$379.54	58
Guilford	2.31%	18	\$724.82	8	Anson	1.69%	68	\$363.19	66
Cabarrus	2.29%	19	\$643.47	11	Stanly	1.68%	69	\$383.77	56
Lee	2.27%	20	\$585.57	14	Robeson	1.68%	70	\$292.10	93
Avery	2.26%	21	\$541.34	19	Madison	1.67%	71	\$327.97	81
Macon	2.24%	22	\$504.31	24	Rutherford	1.65%	72	\$342.31	74
Pender	2.23%	23	\$392.83	54	Cleveland	1.64%	73	\$355.71	72
Hertford	2.23%	24	\$404.79	49	Bertie	1.61%	74	\$310.77	86
Gaston	2.22%	25	\$543.37	18	Mitchell	1.61%	75	\$330.53	77
Lenoir	2.20%	26	\$467.01	29	Moore	1.57%	76	\$468.72	28
Vance	2.16%	27	\$435.68	40	Greene	1.57%	77	\$278.08	95
Rockingham	2.16%	28	\$466.38	30	Henderson	1.56%	78	\$432.02	41
Perquimans	2.13%	29	\$404.07	50	Harnett	1.54%	79	\$302.90	89
Wilson	2.11%	30	\$519.01	23	Sampson	1.53%	80	\$303.24	88
Pamlico	2.09%	31	\$457.23	32	Surry	1.52%	81	\$356.20	71
Forsyth	2.06%	32	\$676.29	10	Stokes	1.51%	82	\$319.85	83
Rowan	2.06%	33	\$469.84	27	Yancey	1.49%	83	\$286.58	94
Haywood	2.03%	34	\$453.53	34	McDowell	1.48%	84	\$302.46	90
Watauga	2.03%	35	\$449.40	36	Craven	1.47%	85	\$358.56	70
Beaufort	2.03%	36	\$423.42	43	Alamance	1.47%	86	\$392.43	55
Pasquotank	2.02%	37	\$420.48	45	Clay	1.47%	87	\$297.87	91
Catawba	2.02%	38	\$569.41	16	Wayne	1.46%	88	\$292.64	92
Wake	2.01%	39	\$718.58	9	Granville	1.45%	89	\$320.29	82
Washington	1.99%	40	\$376.94	62	Burke	1.42%	90	\$312.70	85
Buncombe	1.97%	41	\$540.93	20	Wilkes	1.40%	91	\$328.77	80
Halifax	1.94%	42	\$376.82	63	Caldwell	1.40%	92	\$328.79	79
Hoke	1.93%	43	\$261.82	97	Caswell	1.39%	93	\$264.15	96
Duplin	1.92%	44	\$367.20	65	Davidson	1.37%	94	\$332.60	75
Northampton	1.90%	45	\$370.54	64	Randolph	1.30%	95	\$307.42	87
Johnston	1.87%	46	\$451.42	35	Polk	1.28%	96	\$394.73	52
Gates	1.86%	47	\$344.79	73	Swain	1.26%	97	\$215.96	100
Chowan	1.85%	48	\$401.73	51	Davie	1.23%	98	\$361.17	68
Montgomery	1.83%	49	\$393.14	53	Onslow	1.11%	99	\$257.80	98
					Alexander	1.08%	100	\$242.12	99

## RANKINGS OF N.C. COUNTIES BY COMBINED LOCAL TAX & FEE BURDEN

County	2000 Combined Local Burden	2000 Rank	1999 Combined Local Burden	1999 Rank	%Change 1999-2000	1998 Combined Local Burden	1998 Rank
N.C. Median	\$878.21	—	\$851.91	—	1.75%	\$857.26	—
<i>High Burden — Upper Quartile</i>							
Dare	\$2,737.64	1	\$2,617.44	1	4.59%	\$2,617.65	1
Mecklenburg	\$1,872.85	2	\$1,755.84	2	6.66%	\$1,737.38	2
Currituck	\$1,650.90	3	\$1,652.06	4	-0.07%	\$1,579.58	4
Durham	\$1,632.66	4	\$1,703.38	3	-4.15%	\$1,719.82	3
New Hanover	\$1,541.25	5	\$1,383.61	7	11.39%	\$1,393.35	8
Brunswick	\$1,517.80	6	\$1,343.43	9	12.98%	\$1,421.44	7
Hyde	\$1,465.84	7	\$1,155.63	13	26.84%	\$1,302.94	12
Bladen	\$1,453.11	8	\$1,442.76	5	0.72%	\$1,490.02	5
Wake	\$1,418.39	9	\$1,345.21	8	5.44%	\$1,337.13	10
Guilford	\$1,383.95	10	\$1,422.32	6	-2.70%	\$1,451.25	6
Orange	\$1,295.81	11	\$1,342.78	10	-3.50%	\$1,154.16	15
Forsyth	\$1,256.38	12	\$1,282.18	12	-2.01%	\$1,352.46	9
Catawba	\$1,212.77	13	\$1,154.13	14	5.08%	\$1,187.65	14
Cabarrus	\$1,196.50	14	\$1,291.72	11	-7.37%	\$1,070.27	19
Lee	\$1,152.85	15	\$1,085.55	18	6.20%	\$1,078.58	18
Carteret	\$1,129.84	16	\$1,022.90	22	10.45%	\$1,037.54	21
Buncombe	\$1,127.69	17	\$1,150.04	15	-1.94%	\$1,112.51	16
Wilson	\$1,116.17	18	\$1,128.06	16	-1.05%	\$1,239.68	13
Edgecombe	\$1,091.17	19	\$1,012.50	25	7.77%	\$1,038.96	20
Gaston	\$1,090.88	20	\$1,089.10	17	0.16%	\$1,102.79	17
Pitt	\$1,085.97	21	\$1,077.61	19	0.78%	\$998.63	26
Moore	\$1,060.08	22	\$969.61	28	9.33%	\$950.32	31
Macon	\$1,056.08	23	\$956.98	31	10.36%	\$990.75	28
Transylvania	\$1,053.47	24	\$1,044.99	20	0.81%	\$1,013.32	22
Pasquotank	\$1,050.49	25	\$1,018.35	24	3.16%	\$951.26	30
<i>Average Burden — Second and Third Quartiles</i>							
Watauga	\$1,044.84	26	\$1,027.23	21	1.71%	\$1,011.26	23
Beaufort	\$1,039.93	27	\$993.95	27	4.63%	\$994.12	27
Johnston	\$1,010.03	28	\$1,018.80	23	-0.86%	\$1,002.90	24
Union	\$998.22	29	\$948.46	32	5.25%	\$943.72	32
Halifax	\$986.39	30	\$916.61	35	7.61%	\$903.78	42
Chatham	\$982.38	31	\$942.93	33	4.18%	\$953.32	29
Nash	\$958.35	32	\$890.61	42	7.61%	\$907.41	41
Rockingham	\$957.11	33	\$900.11	40	6.33%	\$930.46	35
Iredell	\$951.11	34	\$854.96	50	11.25%	\$834.13	54
Cumberland	\$950.03	35	\$969.23	29	-1.98%	\$912.84	39
Person	\$944.74	36	\$962.10	30	-1.80%	\$937.50	34
Avery	\$941.45	37	\$1,000.84	26	-5.93%	\$1,001.03	25
Vance	\$936.72	38	\$909.90	37	2.95%	\$897.22	44
Martin	\$927.27	39	\$859.70	49	7.86%	\$855.17	52
Anson	\$909.81	40	\$933.62	34	-2.55%	\$1,303.06	11
Lenoir	\$904.93	41	\$909.62	38	-0.52%	\$923.07	36
Haywood	\$901.46	42	\$884.76	43	1.89%	\$886.20	45
Scotland	\$896.29	43	\$905.68	39	-1.04%	\$908.34	40
Chowan	\$894.14	44	\$868.89	47	2.91%	\$862.22	48
Henderson	\$889.24	45	\$911.43	36	-2.44%	\$917.49	38
Franklin	\$887.59	46	\$882.91	44	0.53%	\$858.33	50
Alamance	\$887.42	47	\$896.30	41	-0.99%	\$920.42	37
Richmond	\$885.25	48	\$873.90	45	1.30%	\$883.04	46
Stanly	\$883.37	49	\$848.86	51	4.07%	\$856.19	51

## RANKINGS OF N.C. COUNTIES BY COMBINED LOCAL TAX &amp; FEE BURDEN (CONT.)

County	2000 Combined Local Burden	2000 Rank	1999 Combined Local Burden	1999 Rank	%Change 1999-2000	1998 Combined Local Burden	1998 Rank
Rowan	\$878.92	50	\$832.42	56	5.59%	\$900.83	43
Craven	\$877.50	51	\$836.18	55	4.94%	\$860.97	49
Lincoln	\$874.10	52	\$824.96	58	5.96%	\$833.13	56
Graham	\$873.26	53	\$693.40	79	25.94%	\$711.63	76
Pamlico	\$840.46	54	\$801.89	64	4.81%	\$812.66	63
Alleghany	\$835.61	55	\$816.58	60	2.33%	\$817.48	60
Tyrrell	\$833.79	56	\$836.38	54	-0.31%	\$939.52	33
Montgomery	\$824.63	57	\$843.43	52	-2.23%	\$830.17	57
Warren	\$820.12	58	\$825.22	57	-0.62%	\$820.79	59
Surry	\$818.97	59	\$774.24	69	5.78%	\$800.52	65
Hertford	\$818.82	60	\$867.03	48	-5.56%	\$868.15	47
Washington	\$801.89	61	\$808.29	61	-0.79%	\$799.03	66
Duplin	\$794.87	62	\$869.43	46	-8.58%	\$846.66	53
Cleveland	\$783.77	63	\$837.71	53	-6.44%	\$825.51	58
Northampton	\$782.10	64	\$760.28	72	2.87%	\$786.24	70
Perquimans	\$777.99	65	\$792.34	66	-1.81%	\$802.90	64
Pender	\$773.15	66	\$767.28	71	0.77%	\$817.07	61
Robeson	\$770.26	67	\$804.72	63	-4.28%	\$789.09	69
Polk	\$768.51	68	\$790.20	67	-2.75%	\$746.42	74
Rutherford	\$765.95	69	\$744.60	74	2.87%	\$767.29	72
Caldwell	\$765.31	70	\$768.35	70	-0.40%	\$794.59	68
Harnett	\$763.45	71	\$777.22	68	-1.77%	\$751.41	73
Davie	\$756.44	72	\$818.67	59	-7.60%	\$833.75	55
Mitchell	\$747.15	73	\$805.52	62	-7.25%	\$815.85	62
Cherokee	\$745.65	74	\$702.56	77	6.13%	\$681.74	79
Yadkin	\$741.68	75	\$684.09	81	8.42%	\$659.78	85

## Low Burden — Lower Quartile

Burke	\$718.18	76	\$800.34	65	-10.27%	\$778.31	71
Wayne	\$717.17	77	\$698.21	78	2.71%	\$669.74	83
Randolph	\$709.02	78	\$673.89	84	5.21%	\$691.98	78
Davidson	\$707.28	79	\$668.65	85	5.78%	\$669.74	82
Columbus	\$706.46	80	\$721.62	76	-2.10%	\$796.36	67
Wilkes	\$705.76	81	\$687.89	80	2.60%	\$672.68	81
Onslow	\$696.72	82	\$683.27	82	1.97%	\$661.08	84
Jackson	\$695.18	83	\$731.18	75	-4.92%	\$722.21	75
Ashe	\$685.24	84	\$613.73	89	11.65%	\$586.20	92
Swain	\$673.99	85	\$751.14	73	-10.27%	\$540.88	100
Bertie	\$670.37	86	\$556.12	96	20.54%	\$562.66	96
Sampson	\$660.66	87	\$675.54	83	-2.20%	\$708.70	77
Camden	\$653.90	88	\$584.90	95	11.80%	\$613.21	90
Granville	\$641.90	89	\$664.17	86	-3.35%	\$674.46	80
Stokes	\$631.55	90	\$620.51	88	1.78%	\$629.22	88
McDowell	\$614.22	91	\$602.57	92	1.93%	\$618.51	89
Clay	\$604.68	92	\$607.13	91	-0.40%	\$604.15	91
Greene	\$595.99	93	\$589.77	94	1.06%	\$585.55	93
Yancey	\$592.27	94	\$595.58	93	-0.56%	\$566.65	94
Jones	\$590.74	95	\$636.59	87	-7.20%	\$645.36	86
Madison	\$589.26	96	\$536.53	100	9.83%	\$561.60	97
Caswell	\$587.86	97	\$548.19	98	7.24%	\$547.63	99
Hoke	\$571.78	98	\$611.38	90	-6.48%	\$633.81	87
Gates	\$571.53	99	\$552.82	97	3.38%	\$563.45	95
Alexander	\$564.88	100	\$542.51	99	4.12%	\$558.54	98

Note: The 1999 and 1998 values have been adjusted for inflation.

## RANKINGS OF N.C. COUNTIES BY COMBINED LOCAL TAX & FEE BURDEN

County	2000 Combined	2000	1999 Combined	1999	%Change	1998 Combined	1998
	Local Burden as % of Income		Rank			Local Burden as % of Income	
N.C. Median	3.99%	—	4.08%	—	-1.11%	4.03%	—
<i>High Burden — Upper Quartile</i>							
Dare	11.14%	1	11.09%	1	0.51%	11.20%	1
Hyde	8.32%	2	6.10%	5	36.34%	6.10%	6
Brunswick	7.52%	3	6.66%	4	12.92%	6.98%	3
Bladen	7.39%	4	7.28%	3	1.56%	6.83%	4
Currituck	7.08%	5	7.43%	2	-4.75%	7.02%	2
Edgecombe	6.36%	6	5.06%	10	25.73%	5.08%	10
New Hanover	5.56%	7	5.29%	7	5.11%	5.28%	8
Durham	5.50%	8	5.87%	6	-6.25%	5.95%	7
Halifax	5.09%	9	4.85%	13	4.97%	4.84%	15
Pasquotank	5.05%	10	5.06%	9	-0.19%	4.73%	18
Tyrrell	5.03%	11	5.14%	8	-2.16%	5.04%	11
Mecklenburg	5.02%	12	4.97%	12	1.01%	5.04%	12
Beaufort	4.99%	13	4.78%	18	4.38%	4.70%	19
Martin	4.94%	14	4.57%	29	8.18%	4.42%	26
Warren	4.83%	15	5.02%	11	-3.89%	4.85%	13
Graham	4.82%	16	4.03%	52	19.69%	4.14%	43
Watauga	4.72%	17	4.81%	15	-1.84%	4.85%	14
Carteret	4.68%	18	4.39%	37	6.70%	4.41%	27
Macon	4.68%	19	4.78%	17	-2.16%	4.59%	23
Pitt	4.67%	20	4.65%	25	0.42%	4.18%	39
Vance	4.64%	21	4.71%	20	-1.40%	4.57%	24
Wilson	4.55%	22	4.71%	19	-3.50%	5.19%	9
Hertford	4.51%	23	4.78%	16	-5.77%	4.80%	16
Lee	4.48%	24	4.39%	36	2.00%	4.31%	34
Gaston	4.46%	25	4.60%	27	-2.93%	4.69%	20
<i>Average Burden — Second and Third Quartiles</i>							
Scotland	4.44%	26	4.69%	22	-5.25%	4.64%	21
Robeson	4.43%	27	4.68%	23	-5.39%	4.45%	25
Rockingham	4.43%	28	4.32%	41	2.54%	4.35%	32
Richmond	4.42%	29	4.59%	28	-3.71%	4.60%	22
Guilford	4.40%	30	4.68%	24	-5.82%	4.79%	17
Orange	4.39%	31	4.71%	21	-6.70%	4.05%	49
Pender	4.39%	32	4.19%	44	4.79%	4.17%	41
Person	4.33%	33	4.56%	30	-5.10%	4.30%	35
Transylvania	4.30%	34	4.41%	33	-2.29%	4.22%	36
Catawba	4.29%	35	4.23%	43	1.54%	4.34%	33
Cabarrus	4.26%	36	4.82%	14	-11.59%	4.02%	51
Lenoir	4.26%	37	4.17%	45	2.16%	4.08%	48
Union	4.24%	38	4.15%	46	2.32%	4.16%	42
Washington	4.24%	39	4.37%	38	-2.87%	4.09%	47
Anson	4.23%	40	4.53%	31	-6.58%	6.26%	5
Hoke	4.22%	41	4.51%	32	-6.59%	4.38%	29
Johnston	4.19%	42	4.40%	34	-4.72%	4.21%	38
Duplin	4.15%	43	4.35%	39	-4.59%	3.49%	71
Chowan	4.12%	44	4.12%	48	0.02%	3.99%	53
Buncombe	4.12%	45	4.33%	40	-4.93%	4.22%	37
Perquimans	4.11%	46	4.29%	42	-4.32%	4.37%	31
Cherokee	4.06%	47	3.99%	57	1.75%	3.86%	56
Haywood	4.04%	48	4.06%	51	-0.51%	4.00%	52
Lincoln	4.01%	49	3.89%	60	3.12%	3.78%	59








## RANKINGS OF N.C. COUNTIES BY COMBINED LOCAL TAX &amp; FEE BURDEN (CONT.)






County	2000 Combined		1999 Combined		% Change 1999-2000	1998 Combined	
	Local Burden as % of Income	2000 Rank	Local Burden as % of Income	1999 Rank		Local Burden as % of Income	1998 Rank
Northampton	4.00%	50	3.91%	59	2.32%	4.17%	40
Nash	3.98%	51	3.71%	65	7.24%	3.75%	61
Wake	3.97%	52	4.01%	56	-0.96%	4.04%	50
Swain	3.94%	53	4.65%	26	-15.25%	3.27%	78
Avery	3.93%	54	4.40%	35	-10.59%	4.41%	28
Franklin	3.92%	55	4.02%	53	-2.48%	3.93%	55
Harnett	3.87%	56	4.01%	54	-3.38%	3.85%	57
Stanly	3.87%	57	3.88%	61	-0.25%	3.95%	54
Rowan	3.85%	58	3.76%	64	2.51%	4.11%	46
Montgomery	3.85%	59	4.15%	47	-7.23%	4.13%	44
Pamlico	3.83%	60	3.76%	62	1.93%	3.75%	62
Forsyth	3.83%	61	4.10%	50	-6.49%	4.38%	30
Iredell	3.77%	62	3.50%	71	7.83%	3.37%	74
Cumberland	3.76%	63	4.01%	55	-6.24%	3.76%	60
Rutherford	3.69%	64	3.67%	66	0.61%	3.73%	63
Mitchell	3.64%	65	4.11%	49	-11.35%	4.13%	45
Cleveland	3.62%	66	3.93%	58	-7.90%	3.84%	58
Craven	3.61%	67	3.54%	69	2.02%	3.60%	68
Wayne	3.58%	68	3.53%	70	1.38%	3.33%	76
Columbus	3.57%	69	3.60%	67	-0.88%	3.69%	65
Moore	3.55%	70	3.35%	77	6.05%	3.31%	77
Surry	3.49%	71	3.40%	75	2.58%	3.55%	69
Bertie	3.48%	72	2.91%	94	19.44%	2.98%	91
Greene	3.37%	73	3.20%	83	5.27%	2.79%	98
Yadkin	3.34%	74	3.18%	84	5.10%	2.99%	90
Sampson	3.33%	75	3.38%	76	-1.47%	3.06%	83

*Low Burden — Lower Quartile*



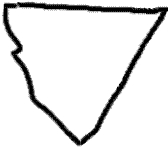


Alamance	3.33%	76	3.55%	68	-6.43%	3.64%	66
Chatham	3.27%	77	3.22%	81	1.51%	3.34%	75
Caldwell	3.26%	78	3.45%	73	-5.61%	3.61%	67
Burke	3.25%	79	3.76%	63	-13.46%	3.71%	64
Jones	3.25%	80	3.28%	79	-1.00%	3.04%	85
Alleghany	3.21%	81	3.35%	78	-4.11%	3.46%	72
Henderson	3.20%	82	3.45%	74	-7.12%	3.46%	73
Ashe	3.20%	83	3.00%	91	6.78%	2.86%	97
Jackson	3.15%	84	3.47%	72	-9.28%	3.54%	70
Caswell	3.10%	85	2.95%	92	5.18%	2.90%	94
Camden	3.10%	86	2.86%	96	8.33%	2.99%	89
Gates	3.08%	87	3.01%	90	1.99%	3.00%	88
Yancey	3.07%	88	3.22%	80	-4.69%	3.08%	82
Madison	3.01%	89	2.47%	100	21.65%	2.94%	92
Wilkes	3.01%	90	3.07%	88	-2.10%	3.06%	84
Onslow	3.01%	91	3.09%	87	-2.65%	2.90%	95
McDowell	3.00%	92	3.20%	82	-6.36%	3.14%	79
Randolph	2.99%	93	2.93%	93	1.86%	3.03%	86
Clay	2.99%	94	3.11%	86	-3.95%	3.11%	80
Stokes	2.98%	95	3.02%	89	-1.22%	3.01%	87
Granville	2.90%	96	3.11%	85	-6.65%	3.08%	81
Davidson	2.90%	97	2.84%	97	2.29%	2.86%	96
Davie	2.57%	98	2.88%	95	-10.88%	2.93%	93
Alexander	2.51%	99	2.49%	99	0.80%	2.62%	99
Polk	2.50%	100	2.65%	98	-5.77%	2.58%	100

COUNTY	OVERALL DATA	2000 DATA	1999 DATA	2000 MUN. POPULATION	
	<i>Combined County and Municipal</i>	<i>County Only</i> (Rank)	<i>County Only</i> (Rank)	(Rank in Combined Local Revenue Per Capita)*	
<b>Alamance</b> 	2000 Burden: 3.33% 1999 Burden: 3.55% 1998 Burden: 3.64%  Change FY99-00: -6.43% Rank: 76 (2000), 68 (1999)  Population: 131,398 Per Capita Income: \$26,679	County Rev./Income 1.71% (100) County Rev. Per Cap. \$455.12 (95) Property Tax/Income 0.95% (99) Property Tax Per Cap. \$252.91 (90) Sales Tax/Income 0.46% (90) Sales Tax Per Capita \$123.87 (67)	County Rev./Income 1.83% (100) County Rev. Per Cap. \$475.35 (93) Property Tax/Income 1.03% (96) Property Tax Per Cap. \$267.42 (83) Sales Tax/Income 0.50% (89) Sales Tax Per Capita \$129.98 (61)	Alamance 311 (177) Burlington 45,158 (22) Elon College 6,759 (73) Graham 12,890 (70) Greenlevel 2,051 (197) Haw River 1,918 (120) Mebane 7,318 (66) Swepsonville 926 (219)	
<b>Alexander</b> 	2000 Burden: 2.51% 1999 Burden: 2.49% 1998 Burden: 2.62%  Change FY99-00: 0.80% Rank: 99 (2000), 99 (1999)  Population: 33,762 Per Capita Income: \$22,478	County Rev./Income 2.16% (86) County Rev. Per Cap. \$484.93 (87) Property Tax/Income 1.02% (97) Property Tax Per Cap. \$229.75 (95) Sales Tax/Income 0.59% (52) Sales Tax Per Capita \$133.34 (49)	County Rev./Income 2.12% (90) County Rev. Per Cap. \$476.81 (92) Property Tax/Income 0.96% (98) Property Tax Per Cap. \$215.07 (98) Sales Tax/Income 0.63% (45) Sales Tax Per Capita \$141.00 (42)	Taylorsville 1,809 (106)	
<b>Alleghany</b> 	2000 Burden: 3.21% 1999 Burden: 3.35% 1998 Burden: 3.46%  Change FY99-00: -4.11% Rank: 81 (2000), 78 (1999)  Population: 10,711 Per Capita Income: \$26,021	County Rev./Income 2.74% (45) County Rev. Per Cap. \$713.01 (21) Property Tax/Income 1.64% (37) Property Tax Per Cap. \$427.19 (20) Sales Tax/Income 0.54% (70) Sales Tax Per Capita \$139.59 (39)	County Rev./Income 2.83% (41) County Rev. Per Cap. \$713.46 (21) Property Tax/Income 1.58% (45) Property Tax Per Cap. \$397.98 (24) Sales Tax/Income 0.60% (53) Sales Tax Per Capita \$150.85 (29)	Sparta 1,822 (76)	
<b>Anson</b> 	2000 Burden: 4.23% 1999 Burden: 4.53% 1998 Burden: 6.26%  Change FY99-00: -6.58% Rank: 40 (2000), 31 (1999)  Population: 25,328 Per Capita Income: \$21,511	County Rev./Income 2.55% (61) County Rev. Per Cap. \$549.48 (70) Property Tax/Income 1.49% (55) Property Tax Per Cap. \$320.52 (59) Sales Tax/Income 0.55% (67) Sales Tax Per Capita \$117.57 (76)	County Rev./Income 2.60% (59) County Rev. Per Cap. \$553.87 (69) Property Tax/Income 1.52% (51) Property Tax Per Cap. \$322.98 (58) Sales Tax/Income 0.57% (69) Sales Tax Per Capita \$120.72 (81)	Ansonville 636 (165) Lilesville 459 (62) McFarlan 89 (182) Morven 579 (225) Peachland 587 (183) Polkton 1,953 (177) Wadesboro 3,554 (84)	
<b>Ashe</b> 	2000 Burden: 3.20% 1999 Burden: 3.00% 1998 Burden: 2.86%  Change FY99-00: 6.78% Rank: 83 (2000), 91 (1999)  Population: 24,441 Per Capita Income: \$21,423	County Rev./Income 2.72% (49) County Rev. Per Cap. \$583.41 (55) Property Tax/Income 1.62% (40) Property Tax Per Cap. \$347.51 (42) Sales Tax/Income 0.65% (35) Sales Tax Per Capita \$139.91 (37)	County Rev./Income 2.55% (64) County Rev. Per Cap. \$539.11 (72) Property Tax/Income 1.48% (56) Property Tax Per Cap. \$312.10 (64) Sales Tax/Income 0.67% (35) Sales Tax Per Capita \$140.93 (43)	Jefferson 1,425 (98) Lansing 151 (85) West Jefferson 1,084 (38)	


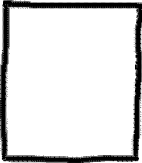



\*Rank within relevant population range.

COUNTY	OVERALL DATA <i>Combined County and Municipal</i>	2000 DATA <i>County Only</i> (Rank)	1999 DATA <i>County Only</i> (Rank)	2000 MUN. POPULATION (Rank in Combined Local Revenue Per Capita)*
 <p><b>Avery</b></p>	2000 Burden: 3.93% 1999 Burden: 4.40% 1998 Burden: 4.41%  Change FY99-00: -10.59% Rank: 54 (2000), 35 (1999)  Population: 17,333 Per Capita Income: \$23,946	County Rev./Income 3.21% (17) County Rev. Per Cap. \$767.81 (12) Property Tax/Income 2.00% (10) Property Tax Per Cap. \$478.23 (12) Sales Tax/Income 0.71% (22) Sales Tax Per Capita \$170.31 (11)	County Rev./Income 3.51% (11) County Rev. Per Cap. \$823.82 (10) Property Tax/Income 2.11% (9) Property Tax Per Cap. \$494.96 (12) Sales Tax/Income 0.77% (17) Sales Tax Per Capita \$179.89 (8)	Banner Elk 812 (18) Crossnore 242 (58) Elk Park 460 (44) Grandfather Village 73 (105) Newland 706 (38) Sugar Mountain 226 (4)
	 <p><b>Beaufort</b></p>	2000 Burden: 4.99% 1999 Burden: 4.78% 1998 Burden: 4.70%  Change FY99-00: 4.38% Rank: 13 (2000), 18 (1999)  Population: 45,030 Per Capita Income: \$20,859	County Rev./Income 3.06% (24) County Rev. Per Cap. \$637.91 (36) Property Tax/Income 1.69% (30) Property Tax Per Cap. \$352.85 (39) Sales Tax/Income 0.71% (21) Sales Tax Per Capita \$148.72 (28)	County Rev./Income 2.92% (37) County Rev. Per Cap. \$627.64 (43) Property Tax/Income 1.60% (41) Property Tax Per Cap. \$343.57 (48) Sales Tax/Income 0.68% (32) Sales Tax Per Capita \$146.62 (35)
 <p><b>Bertie</b></p>		2000 Burden: 3.48% 1999 Burden: 2.91% 1998 Burden: 2.98%  Change FY99-00: 19.44% Rank: 72 (2000), 94 (1999)  Population: 19,746 Per Capita Income: \$19,283	County Rev./Income 2.78% (41) County Rev. Per Cap. \$535.63 (72) Property Tax/Income 1.50% (53) Property Tax Per Cap. \$289.82 (71) Sales Tax/Income 0.53% (74) Sales Tax Per Capita \$102.47 (95)	County Rev./Income 2.36% (79) County Rev. Per Cap. \$464.97 (95) Property Tax/Income 1.34% (72) Property Tax Per Cap. \$265.12 (85) Sales Tax/Income 0.53% (77) Sales Tax Per Capita \$105.02 (99)
	 <p><b>Bladen</b></p>	2000 Burden: 7.39% 1999 Burden: 7.28% 1998 Burden: 6.83%  Change FY99-00: 1.56% Rank: 4 (2000), 3 (1999)  Population: 32,376 Per Capita Income: \$19,656	County Rev./Income 6.17% (4) County Rev. Per Cap. \$1,212.91 (4) Property Tax/Income 1.94% (14) Property Tax Per Cap. \$381.46 (29) Sales Tax/Income 0.63% (42) Sales Tax Per Capita \$124.61 (64)	County Rev./Income 6.10% (3) County Rev. Per Cap. \$1,247.92 (3) Property Tax/Income 1.78% (24) Property Tax Per Cap. \$363.85 (35) Sales Tax/Income 0.64% (41) Sales Tax Per Capita \$131.06 (56)
 <p><b>Brunswick</b></p>		2000 Burden: 7.52% 1999 Burden: 6.66% 1998 Burden: 6.98%  Change FY99-00: 12.92% Rank: 3 (2000), 4 (1999)  Population: 73,692 Per Capita Income: \$20,178	County Rev./Income 4.90% (5) County Rev. Per Cap. \$987.89 (5) Property Tax/Income 3.55% (1) Property Tax Per Cap. \$716.80 (3) Sales Tax/Income 0.78% (12) Sales Tax Per Capita \$158.28 (17)	County Rev./Income 4.61% (5) County Rev. Per Cap. \$960.16 (5) Property Tax/Income 3.23% (3) Property Tax Per Cap. \$671.89 (3) Sales Tax/Income 0.78% (15) Sales Tax Per Capita \$161.74 (18)






\*Rank within relevant population range.

COUNTY	OVERALL DATA <i>Combined County and Municipal</i>	2000 DATA <i>County Only</i> (Rank)	1999 DATA <i>County Only</i> (Rank)	2000 MUN. POPULATION (Rank in Combined Local Revenue Per Capita)*
<b>Buncombe</b>	 <p>2000 Burden: 4.12% 1999 Burden: 4.33% 1998 Burden: 4.22%</p> <p>Change FY99-00: -4.93% Rank: 45 (2000), 40 (1999)</p> <p>Population: 207,152 Per Capita Income: \$27,393</p>	<p>County Rev./Income 2.73% (47) County Rev. Per Cap. \$747.50 (17) Property Tax/Income 1.44% (61) Property Tax Per Cap. \$395.80 (24) Sales Tax/Income 0.62% (43) Sales Tax Per Capita \$171.07 (10)</p>	<p>County Rev./Income 2.87% (39) County Rev. Per Cap. \$785.86 (12) Property Tax/Income 1.56% (46) Property Tax Per Cap. \$428.19 (20) Sales Tax/Income 0.62% (46) Sales Tax Per Capita \$171.22 (11)</p>	<p>Asheville 69,161 (6) Biltmore Forest 1,446 (15) Black Mountain 7,545 (29) Montreat 631 (14) Weaverville 2,425 (18) Woodfin 3,174 (89)</p>
<b>Burke</b>	 <p>2000 Burden: 3.25% 1999 Burden: 3.76% 1998 Burden: 3.71%</p> <p>Change FY99-00: -13.46% Rank: 79 (2000), 63 (1999)</p> <p>Population: 89,498 Per Capita Income: \$22,085</p>	<p>County Rev./Income 2.03% (93) County Rev. Per Cap. \$447.51 (97) Property Tax/Income 1.09% (92) Property Tax Per Cap. \$240.29 (93) Sales Tax/Income 0.24% (100) Sales Tax Per Capita \$53.34 (100)</p>	<p>County Rev./Income 2.42% (75) County Rev. Per Cap. \$531.28 (75) Property Tax/Income 1.14% (90) Property Tax Per Cap. \$250.18 (92) Sales Tax/Income 0.57% (64) Sales Tax Per Capita \$126.16 (68)</p>	<p>Connelly Springs 1,821 (191) Drexel 1,945 (171) Glen Alpine 1,094 (175) Hildebran 1,750 (182) Morganton 17,426 (67) Rhodhiss 367 (69) Rutherford College 1,300 (188) Valdese 4,502 (116)</p>
<b>Cabarrus</b>	 <p>2000 Burden: 4.26% 1999 Burden: 4.82% 1998 Burden: 4.02%</p> <p>Change FY99-00: -11.59% Rank: 36 (2000), 14 (1999)</p> <p>Population: 131,983 Per Capita Income: \$28,071</p>	<p>County Rev./Income 2.41% (75) County Rev. Per Cap. \$676.61 (24) Property Tax/Income 1.55% (46) Property Tax Per Cap. \$435.87 (18) Sales Tax/Income 0.49% (84) Sales Tax Per Capita \$138.19 (40)</p>	<p>County Rev./Income 2.82% (45) County Rev. Per Cap. \$779.38 (14) Property Tax/Income 1.93% (17) Property Tax Per Cap. \$532.71 (8) Sales Tax/Income 0.47% (92) Sales Tax Per Capita \$130.22 (60)</p>	<p>Concord 56,362 (13) Harrisburg 4,592 (164) Kannapolis 37,135 (21) Mount Pleasant 1,267 (58)</p>
<b>Caldwell</b>	 <p>2000 Burden: 3.26% 1999 Burden: 3.45% 1998 Burden: 3.61%</p> <p>Change FY99-00: -5.61% Rank: 78 (2000), 73 (1999)</p> <p>Population: 77,575 Per Capita Income: \$23,497</p>	<p>County Rev./Income 1.99% (96) County Rev. Per Cap. \$467.33 (92) Property Tax/Income 1.05% (96) Property Tax Per Cap. \$246.84 (92) Sales Tax/Income 0.50% (83) Sales Tax Per Capita \$116.37 (78)</p>	<p>County Rev./Income 2.13% (89) County Rev. Per Cap. \$489.39 (89) Property Tax/Income 1.11% (92) Property Tax Per Cap. \$255.07 (88) Sales Tax/Income 0.51% (81) Sales Tax Per Capita \$117.07 (88)</p>	<p>Cajah's Mountain 2,695 (193) Cedar Rock 316 (188) Gamewell 3,652 (194) Granite Falls 4,621 (159) Hudson 3,114 (160) Lenoir 16,848 (58) Sawmills 4,936 (185)</p>
<b>Camden</b>	 <p>2000 Burden: 3.10% 1999 Burden: 2.86% 1998 Burden: 2.99%</p> <p>Change FY99-00: 8.33% Rank: 86 (2000), 96 (1999)</p> <p>Population: 6,911 Per Capita Income: \$21,115</p>	<p>County Rev./Income 2.89% (34) County Rev. Per Cap. \$610.47 (44) Property Tax/Income 1.81% (23) Property Tax Per Cap. \$382.96 (28) Sales Tax/Income 0.60% (47) Sales Tax Per Capita \$127.29 (60)</p>	<p>County Rev./Income 2.68% (53) County Rev. Per Cap. \$566.30 (63) Property Tax/Income 1.66% (34) Property Tax Per Cap. \$351.52 (42) Sales Tax/Income 0.59% (58) Sales Tax Per Capita \$124.78 (72)</p>	<p>No incorporated municipalities.</p>






\*Rank within relevant population range.

COUNTY	OVERALL DATA <i>Combined County and Municipal</i>	2000 DATA <i>County Only</i> (Rank)	1999 DATA <i>County Only</i> (Rank)	2000 MUN. POPULATION (Rank in Combined Local Revenue Per Capita)*
<b>Carteret</b> 	2000 Burden: 4.68% 1999 Burden: 4.39% 1998 Burden: 4.41%  Change FY99-00: 6.70% Rank: 18 (2000), 37 (1999)  Population: 59,527 Per Capita Income: \$24,128	County Rev./Income 3.11% (22) County Rev. Per Cap. \$751.41 (16) Property Tax/Income 1.90% (19) Property Tax Per Cap. \$458.87 (15) Sales Tax/Income 0.72% (18) Sales Tax Per Capita \$174.46 (8)	County Rev./Income 2.82% (44) County Rev. Per Cap. \$678.56 (28) Property Tax/Income 1.64% (36) Property Tax Per Cap. \$394.74 (25) Sales Tax/Income 0.71% (27) Sales Tax Per Capita \$171.66 (9)	Atlantic Beach 1,786 (3) Beaufort 3,781 (46) Bogue 592 (155) Cape Carteret 1,217 (51) Cedar Point 931 (128) Emerald Isle 3,497 (12) Indian Beach 95 (6) Morehead City 7,712 (8) Newport 3,347 (70) Peletier 488 (153) Pine Knoll Shores 1,528 (23)
	<b>Caswell</b> 	2000 Burden: 3.10% 1999 Burden: 2.95% 1998 Burden: 2.90%  Change FY99-00: 5.18% Rank: 85 (2000), 92 (1999)  Population: 23,582 Per Capita Income: \$18,951	County Rev./Income 2.40% (77) County Rev. Per Cap. \$454.89 (96) Property Tax/Income 1.35% (71) Property Tax Per Cap. \$255.20 (89) Sales Tax/Income 0.59% (54) Sales Tax Per Capita \$111.35 (90)	County Rev./Income 2.65% (55) County Rev. Per Cap. \$508.87 (83) Property Tax/Income 1.39% (63) Property Tax Per Cap. \$267.00 (84) Sales Tax/Income 0.59% (56) Sales Tax Per Capita \$114.15 (91)
<b>Catawba</b> 	2000 Burden: 4.29% 1999 Burden: 4.23% 1998 Burden: 4.34%  Change FY99-00: 1.54% Rank: 35 (2000), 43 (1999)  Population: 142,318 Per Capita Income: \$28,253	County Rev./Income 2.49% (67) County Rev. Per Cap. \$703.43 (22) Property Tax/Income 1.28% (80) Property Tax Per Cap. \$361.00 (36) Sales Tax/Income 0.54% (69) Sales Tax Per Capita \$152.17 (20)	County Rev./Income 2.45% (74) County Rev. Per Cap. \$689.40 (26) Property Tax/Income 1.18% (86) Property Tax Per Cap. \$332.65 (56) Sales Tax/Income 0.55% (71) Sales Tax Per Capita \$154.89 (21)	Brookford 436 (43) Catawba 701 (28) Claremont 1,043 (8) Conover 6,636 (14) Hickory 37,386 (3) Long View 4,743 (63) Maiden 3,297 (52) Newton 12,616 (32)
	<b>Chatham</b> 	2000 Burden: 3.27% 1999 Burden: 3.22% 1998 Burden: 3.34%  Change FY99-00: 1.51% Rank: 77 (2000), 81 (1999)  Population: 49,588 Per Capita Income: \$30,046	County Rev./Income 2.51% (65) County Rev. Per Cap. \$754.57 (15) Property Tax/Income 1.62% (41) Property Tax Per Cap. \$486.19 (11) Sales Tax/Income 0.45% (92) Sales Tax Per Capita \$134.96 (46)	County Rev./Income 2.46% (73) County Rev. Per Cap. \$743.76 (16) Property Tax/Income 1.60% (42) Property Tax Per Cap. \$482.44 (14) Sales Tax/Income 0.46% (95) Sales Tax Per Capita \$137.82 (47)
<b>Cherokee</b> 	2000 Burden: 4.06% 1999 Burden: 3.99% 1998 Burden: 3.86%  Change FY99-00: 1.75% Rank: 47 (2000), 57 (1999)  Population: 24,394 Per Capita Income: \$18,384	County Rev./Income 3.20% (18) County Rev. Per Cap. \$588.53 (53) Property Tax/Income 1.55% (47) Property Tax Per Cap. \$284.83 (75) Sales Tax/Income 0.91% (4) Sales Tax Per Capita \$166.76 (12)	County Rev./Income 3.08% (25) County Rev. Per Cap. \$560.63 (65) Property Tax/Income 1.38% (66) Property Tax Per Cap. \$251.92 (91) Sales Tax/Income 0.93% (3) Sales Tax Per Capita \$170.04 (12)	Andrews 1,805 (67) Murphy 1,574 (25)






\*Rank within relevant population range.

COUNTY	OVERALL DATA <i>Combined County and Municipal</i>	2000 DATA <i>County Only</i> (Rank)	1999 DATA <i>County Only</i> (Rank)	2000 MUN. POPULATION (Rank in Combined Local Revenue Per Capita)*
<b>Chowan</b> 	2000 Burden: 4.12% 1999 Burden: 4.12% 1998 Burden: 3.99%  Change FY99-00: 0.02% Rank: 44 (2000), 48 (1999)  Population: 14,549 Per Capita Income: \$21,711	County Rev./Income 2.92% (31) County Rev. Per Cap. \$634.92 (38) Property Tax/Income 1.58% (43) Property Tax Per Cap. \$343.62 (44) Sales Tax/Income 0.71% (20) Sales Tax Per Capita \$154.79 (18)	County Rev./Income 2.95% (32) County Rev. Per Cap. \$642.08 (37) Property Tax/Income 1.67% (33) Property Tax Per Cap. \$363.23 (36) Sales Tax/Income 0.73% (24) Sales Tax Per Capita \$158.16 (19)	Edenton 5,402 (54)
<b>Clay</b> 	2000 Burden: 2.99% 1999 Burden: 3.11% 1998 Burden: 3.11%  Change FY99-00: -3.95% Rank: 94 (2000), 86 (1999)  Population: 8,810 Per Capita Income: \$20,252	County Rev./Income 2.81% (40) County Rev. Per Cap. \$569.24 (62) Property Tax/Income 1.43% (62) Property Tax Per Cap. \$290.40 (69) Sales Tax/Income 0.74% (17) Sales Tax Per Capita \$149.63 (27)	County Rev./Income 2.94% (34) County Rev. Per Cap. \$592.74 (54) Property Tax/Income 1.52% (50) Property Tax Per Cap. \$305.98 (67) Sales Tax/Income 0.74% (21) Sales Tax Per Capita \$149.82 (30)	Hayesville 298 (90)
<b>Cleveland</b> 	2000 Burden: 3.62% 1999 Burden: 3.93% 1998 Burden: 3.84%  Change FY99-00: -7.90% Rank: 66 (2000), 58 (1999)  Population: 96,571 Per Capita Income: \$21,647	County Rev./Income 2.46% (68) County Rev. Per Cap. \$533.10 (73) Property Tax/Income 1.31% (78) Property Tax Per Cap. \$283.26 (76) Sales Tax/Income 0.53% (71) Sales Tax Per Capita \$115.39 (80)	County Rev./Income 2.74% (49) County Rev. Per Cap. \$602.38 (51) Property Tax/Income 1.30% (77) Property Tax Per Cap. \$287.05 (72) Sales Tax/Income 0.53% (78) Sales Tax Per Capita \$117.11 (87)	<b>Cleveland County</b> Belwood 965 (228) Boiling Springs 3,879 (179) Casar 309 (230) Earl 235 (218) Fallston 605 (220) Grover 700 (146) Kings Mountain 10,472 (68) Kingstown 847 (206) Lattimore 420 (208) Lawndale 644 (195) Mooresboro 315 (226) Patterson Springs 622 (227) Polkville 537 (230) Shelby 19,530 (62) Waco 329 (223)
<b>Columbus</b> 	2000 Burden: 3.57% 1999 Burden: 3.60% 1998 Burden: 3.69%  Change FY99-00: -0.88% Rank: 69 (2000), 67 (1999)  Population: 54,857 Per Capita Income: \$19,815	County Rev./Income 2.66% (51) County Rev. Per Cap. \$527.22 (75) Property Tax/Income 1.52% (49) Property Tax Per Cap. \$301.87 (66) Sales Tax/Income 0.57% (61) Sales Tax Per Capita \$112.25 (88)	County Rev./Income 2.70% (52) County Rev. Per Cap. \$560.10 (66) Property Tax/Income 1.52% (49) Property Tax Per Cap. \$315.26 (62) Sales Tax/Income 0.57% (67) Sales Tax Per Capita \$118.26 (85)	Boardman 202 (204) Bolton 495 (114) Brunswick 361 (125) Cerro Gordo 245 (232) Chadbourn 2,134 (105) Fair Bluff 1,225 (132) Lake Waccamaw 1,411 (129) Sandyfield 341 (158) Tabor City 2,545 (74) Whiteville 5,159 (43)
<b>Craven</b> 	2000 Burden: 3.61% 1999 Burden: 3.54% 1998 Burden: 3.60%  Change FY99-00: 2.02% Rank: 67 (2000), 69 (1999)  Population: 91,595 Per Capita Income: \$24,312	County Rev./Income 2.30% (84) County Rev. Per Cap. \$559.56 (63) Property Tax/Income 1.10% (90) Property Tax Per Cap. \$266.82 (83) Sales Tax/Income 0.58% (57) Sales Tax Per Capita \$140.31 (36)	County Rev./Income 2.20% (85) County Rev. Per Cap. \$537.62 (73) Property Tax/Income 1.11% (91) Property Tax Per Cap. \$271.23 (80) Sales Tax/Income 0.58% (61) Sales Tax Per Capita \$142.13 (40)	Bridgeton 329 (222) Cove City 434 (212) Dover 444 (198) Havelock 22,487 (76) New Bern 23,182 (48) River Bend 2,930 (173) Trent Woods 4,202 (181) Vanceboro 900 (77)

\*Rank within relevant population range.






COUNTY	OVERALL DATA <i>Combined County and Municipal</i>	2000 DATA <i>County Only</i> (Rank)	1999 DATA <i>County Only</i> (Rank)	2000 MUN. POPULATION (Rank in Combined Local Revenue Per Capita)*
<b>Cumberland</b> 	2000 Burden: 3.76% 1999 Burden: 4.01% 1998 Burden: 3.76%  Change FY99-00: -6.24% Rank: 63 (2000), 55 (1999)  Population: 303,892 Per Capita Income: \$25,285	County Rev./Income 2.44% (72) County Rev. Per Cap. \$616.13 (43) Property Tax/Income 1.33% (73) Property Tax Per Cap. \$336.63 (50) Sales Tax/Income 0.48% (87) Sales Tax Per Capita \$122.51 (68)	County Rev./Income 2.55% (63) County Rev. Per Cap. \$638.06 (39) Property Tax/Income 1.38% (67) Property Tax Per Cap. \$344.03 (47) Sales Tax/Income 0.51% (82) Sales Tax Per Capita \$127.10 (65)	Falcon 328 (144) Fayetteville 121,306 (19) Godwin 112 (150) Hope Mills 11,265 (82) Linden 127 (103) Spring Lake 8,118 (82) Stedman 666 (96) Wade 481 (135)
	No incorporated municipalities.			
<b>Currituck</b> 	2000 Burden: 7.08% 1999 Burden: 7.43% 1998 Burden: 7.02%  Change FY99-00: -4.75% Rank: 5 (2000), 2 (1999)  Population: 18,289 Per Capita Income: \$23,319	County Rev./Income 6.61% (3) County Rev. Per Cap. \$1,541.62 (2) Property Tax/Income 3.32% (3) Property Tax Per Cap. \$773.15 (2) Sales Tax/Income 0.96% (2) Sales Tax Per Capita \$224.45 (2)	County Rev./Income 6.90% (1) County Rev. Per Cap. \$1,584.58 (2) Property Tax/Income 3.51% (1) Property Tax Per Cap. \$805.70 (1) Sales Tax/Income 0.94% (2) Sales Tax Per Capita \$216.21 (2)	No incorporated municipalities.
	No incorporated municipalities.			
<b>Dare</b> 	2000 Burden: 11.14% 1999 Burden: 11.09% 1998 Burden: 11.20%  Change FY99-00: 0.51% Rank: 1 (2000), 1 (1999)  Population: 30,154 Per Capita Income: \$24,566	County Rev./Income 6.69% (2) County Rev. Per Cap. \$1,642.33 (1) Property Tax/Income 3.21% (4) Property Tax Per Cap. \$789.16 (1) Sales Tax/Income 1.31% (1) Sales Tax Per Capita \$321.12 (1)	County Rev./Income 6.54% (2) County Rev. Per Cap. \$1,594.13 (1) Property Tax/Income 3.26% (2) Property Tax Per Cap. \$795.41 (2) Sales Tax/Income 1.33% (1) Sales Tax Per Capita \$325.06 (1)	Kill Devil Hills 5,934 (1) Kitty Hawk 3,010 (5) Manteo 1,059 (2) Nags Head 2,716 (1) Southern Shores 2,215 (4)
	No incorporated municipalities.			
<b>Davidson</b> 	2000 Burden: 2.90% 1999 Burden: 2.84% 1998 Burden: 2.86%  Change FY99-00: 2.29% Rank: 97 (2000), 97 (1999)  Population: 147,754 Per Capita Income: \$24,365	County Rev./Income 2.07% (92) County Rev. Per Cap. \$504.44 (81) Property Tax/Income 1.08% (93) Property Tax Per Cap. \$261.98 (85) Sales Tax/Income 0.52% (76) Sales Tax Per Capita \$127.40 (59)	County Rev./Income 2.00% (94) County Rev. Per Cap. \$485.98 (90) Property Tax/Income 1.01% (97) Property Tax Per Cap. \$246.69 (93) Sales Tax/Income 0.54% (75) Sales Tax Per Capita \$131.04 (57)	Denton 1,455 (94) Lexington 20,030 (61) Thomasville 19,842 (64)
	No incorporated municipalities.			
<b>Davie</b> 	2000 Burden: 2.57% 1999 Burden: 2.88% 1998 Burden: 2.93%  Change FY99-00: -10.88% Rank: 98 (2000), 95 (1999)  Population: 35,024 Per Capita Income: \$29,473	County Rev./Income 2.12% (88) County Rev. Per Cap. \$625.98 (41) Property Tax/Income 1.19% (87) Property Tax Per Cap. \$350.74 (41) Sales Tax/Income 0.42% (94) Sales Tax Per Capita \$124.40 (66)	County Rev./Income 2.14% (88) County Rev. Per Cap. \$629.01 (42) Property Tax/Income 1.18% (87) Property Tax Per Cap. \$346.06 (46) Sales Tax/Income 0.44% (97) Sales Tax Per Capita \$128.46 (63)	Bermuda Run 1,439 (39) Cooleemee 910 (99) Mocksville 4,200 (190)
	No incorporated municipalities.			

\*Rank within relevant population range.






COUNTY	OVERALL DATA <i>Combined County and Municipal</i>	2000 DATA <i>County Only</i> (Rank)	1999 DATA <i>County Only</i> (Rank)	2000 MUN. POPULATION (Rank in Combined Local Revenue Per Capita)*
<b>Duplin</b> 	2000 Burden: 4.15% 1999 Burden: 4.35% 1998 Burden: 3.49%  Change FY99-00: -4.59% Rank: 43 (2000), 39 (1999)  Population: 49,319 Per Capita Income: \$19,133	County Rev./Income 2.90% (33) County Rev. Per Cap. \$555.69 (66) Property Tax/Income 1.64% (36) Property Tax Per Cap. \$314.17 (62) Sales Tax/Income 0.42% (95) Sales Tax Per Capita \$80.04 (99)	County Rev./Income 2.93% (36) County Rev. Per Cap. \$603.25 (50) Property Tax/Income 1.63% (37) Property Tax Per Cap. \$335.35 (53) Sales Tax/Income 0.61% (48) Sales Tax Per Capita \$125.81 (69)	Beulaville 1,072 (72) Calypso 412 (92) Faison 748 (55) Greenevers 563 (42) Kenansville 1,154 (143) Magnolia 937 (82) Rose Hill 1,337 (88) Teachey 246 (136) Wallace 3,361 (43) Warsaw 3,066 (82)
<b>Durham</b> 	2000 Burden: 5.50% 1999 Burden: 5.87% 1998 Burden: 5.95%  Change FY99-00: -6.25% Rank: 8 (2000), 6 (1999)  Population: 224,490 Per Capita Income: \$29,677	County Rev./Income 2.84% (38) County Rev. Per Cap. \$841.68 (9) Property Tax/Income 1.92% (17) Property Tax Per Cap. \$568.46 (6) Sales Tax/Income 0.46% (91) Sales Tax Per Capita \$135.17 (45)	County Rev./Income 3.08% (26) County Rev. Per Cap. \$922.40 (7) Property Tax/Income 2.07% (10) Property Tax Per Cap. \$620.54 (5) Sales Tax/Income 0.50% (88) Sales Tax Per Capita \$149.68 (31)	Durham 188,057 (4)
<b>Edgecombe</b> 	2000 Burden: 6.36% 1999 Burden: 5.06% 1998 Burden: 5.08%  Change FY99-00: 25.73% Rank: 6 (2000), 10 (1999)  Population: 55,594 Per Capita Income: \$17,153	County Rev./Income 3.67% (10) County Rev. Per Cap. \$629.76 (39) Property Tax/Income 1.90% (20) Property Tax Per Cap. \$325.84 (56) Sales Tax/Income 0.62% (44) Sales Tax Per Capita \$106.47 (92)	County Rev./Income 3.03% (30) County Rev. Per Cap. \$626.32 (44) Property Tax/Income 1.72% (29) Property Tax Per Cap. \$355.59 (41) Sales Tax/Income 0.52% (80) Sales Tax Per Capita \$107.41 (98)	Conetoe 365 (164) Leggett 77 (129) Macclesfield 457 (84) Pinetops 1,417 (139) Princeville 939 (209) Speed 70 (113) Tarboro 11,151 (35) Whitakers 799 (56)
<b>Forsyth</b> 	2000 Burden: 3.83% 1999 Burden: 4.10% 1998 Burden: 4.38%  Change FY99-00: -6.49% Rank: 61 (2000), 50 (1999)  Population: 307,116 Per Capita Income: \$32,775	County Rev./Income 2.00% (94) County Rev. Per Cap. \$656.38 (31) Property Tax/Income 1.35% (70) Property Tax Per Cap. \$441.69 (16) Sales Tax/Income 0.43% (93) Sales Tax Per Capita \$140.80 (35)	County Rev./Income 2.12% (91) County Rev. Per Cap. \$684.25 (27) Property Tax/Income 1.42% (60) Property Tax Per Cap. \$458.73 (16) Sales Tax/Income 0.46% (94) Sales Tax Per Capita \$147.70 (34)	Bethania 355 (119) Clemmons 16,045 (74) Kernersville 17,268 (20) Lewisville 8,857 (75) Rural Hall 2,473 (103) Tobaccoville 2,217 (155) Walkertown 4,023 (154) Winston-Salem 186,403 (11)
<b>Franklin</b> 	2000 Burden: 3.92% 1999 Burden: 4.02% 1998 Burden: 3.93%  Change FY99-00: -2.48% Rank: 55 (2000), 53 (1999)  Population: 47,545 Per Capita Income: \$22,667	County Rev./Income 3.16% (20) County Rev. Per Cap. \$716.48 (20) Property Tax/Income 1.65% (35) Property Tax Per Cap. \$374.61 (32) Sales Tax/Income 0.58% (58) Sales Tax Per Capita \$130.78 (52)	County Rev./Income 3.22% (20) County Rev. Per Cap. \$730.54 (18) Property Tax/Income 1.62% (38) Property Tax Per Cap. \$368.83 (34) Sales Tax/Income 0.58% (59) Sales Tax Per Capita \$132.68 (55)	Bunn 359 (29) Centerville 100 (185) Franklinton 1,756 (56) Louisburg 3,126 (36) Youngsville 655 (19)

\*Rank within relevant population range.








COUNTY	OVERALL DATA <i>Combined County and Municipal</i>	2000 DATA <i>County Only</i> (Rank)	1999 DATA <i>County Only</i> (Rank)	2000 MUN. POPULATION (Rank in Combined Local Revenue Per Capita)*
<b>Gaston</b>  	2000 Burden: 4.46% 1999 Burden: 4.60% 1998 Burden: 4.69%  Change FY99-00: -2.93% Rank: 25 (2000), 27 (1999)  Population: 190,735 Per Capita Income: \$24,449	County Rev./Income 2.68% (50) County Rev. Per Cap. \$655.55 (32) Property Tax/Income 1.68% (31) Property Tax Per Cap. \$410.88 (23) Sales Tax/Income 0.48% (88) Sales Tax Per Capita \$118.15 (73)	County Rev./Income 2.74% (48) County Rev. Per Cap. \$670.29 (32) Property Tax/Income 1.77% (26) Property Tax Per Cap. \$432.96 (19) Sales Tax/Income 0.50% (87) Sales Tax Per Capita \$122.38 (78)	Belmont 8,720 (46) Bessemer City 5,129 (79) Cherryville 5,421 (50) Cramerton 2,982 (60) Dallas 3,408 (134) Gastonia 67,423 (17) High Shoals 730 (100) Lowell 2,667 (108) McAdenville 620 (138) Mount Holly 9,636 (56) Ranlo 2,202 (101) Spencer Mountain 51 (50) Stanley 3,059 (71)
	<b>Gates</b>  	2000 Burden: 3.08% 1999 Burden: 3.01% 1998 Burden: 3.00%  Change FY99-00: 1.99% Rank: 87 (2000), 90 (1999)  Population: 10,546 Per Capita Income: \$18,586	County Rev./Income 2.73% (48) County Rev. Per Cap. \$506.87 (79) Property Tax/Income 1.84% (22) Property Tax Per Cap. \$341.62 (46) Sales Tax/Income 0.62% (45) Sales Tax Per Capita \$115.04 (82)	County Rev./Income 2.66% (54) County Rev. Per Cap. \$504.47 (84) Property Tax/Income 1.77% (25) Property Tax Per Cap. \$335.62 (52) Sales Tax/Income 0.64% (42) Sales Tax Per Capita \$120.97 (80)
<b>Graham</b>  	2000 Burden: 4.82% 1999 Burden: 4.03% 1998 Burden: 4.14%  Change FY99-00: 19.69% Rank: 16 (2000), 52 (1999)  Population: 8,009 Per Capita Income: \$18,116	County Rev./Income 4.18% (7) County Rev. Per Cap. \$757.43 (14) Property Tax/Income 1.66% (34) Property Tax Per Cap. \$300.24 (67) Sales Tax/Income 0.71% (23) Sales Tax Per Capita \$128.36 (58)	County Rev./Income 3.33% (17) County Rev. Per Cap. \$592.08 (55) Property Tax/Income 1.90% (18) Property Tax Per Cap. \$338.28 (51) Sales Tax/Income 0.78% (13) Sales Tax Per Capita \$139.47 (46)	Robbinsville 748 (41) Santeetlah 67 (12)
	<b>Granville</b>  	2000 Burden: 2.90% 1999 Burden: 3.11% 1998 Burden: 3.08%  Change FY99-00: -6.65% Rank: 96 (2000), 85 (1999)  Population: 48,812 Per Capita Income: \$22,102	County Rev./Income 2.12% (91) County Rev. Per Cap. \$468.39 (91) Property Tax/Income 1.25% (84) Property Tax Per Cap. \$276.47 (81) Sales Tax/Income 0.53% (72) Sales Tax Per Capita \$117.79 (75)	County Rev./Income 2.11% (92) County Rev. Per Cap. \$464.20 (97) Property Tax/Income 1.26% (81) Property Tax Per Cap. \$277.58 (77) Sales Tax/Income 0.54% (74) Sales Tax Per Capita \$119.22 (84)
<b>Greene</b>  	2000 Burden: 3.37% 1999 Burden: 3.20% 1998 Burden: 2.79%  Change FY99-00: 5.27% Rank: 73 (2000), 83 (1999)  Population: 19,041 Per Capita Income: \$17,698	County Rev./Income 2.73% (46) County Rev. Per Cap. \$483.46 (88) Property Tax/Income 1.48% (56) Property Tax Per Cap. \$262.01 (84) Sales Tax/Income 0.65% (37) Sales Tax Per Capita \$115.13 (81)	County Rev./Income 2.57% (61) County Rev. Per Cap. \$490.15 (87) Property Tax/Income 1.35% (71) Property Tax Per Cap. \$256.25 (87) Sales Tax/Income 0.60% (55) Sales Tax Per Capita \$113.97 (92)	Hookerton 469 (171) Snow Hill 1,521 (157) Walstonburg 225 (174)





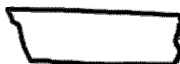
\*Rank within relevant population range.

COUNTY	OVERALL DATA <i>Combined County and Municipal</i>	2000 DATA <i>County Only</i> (Rank)	1999 DATA <i>County Only</i> (Rank)	2000 MUN. POPULATION (Rank in Combined Local Revenue Per Capita)*
<b>Guilford</b>	 <p>2000 Burden: 4.40% 1999 Burden: 4.68% 1998 Burden: 4.79%</p> <p>Change FY99-00: -5.82% Rank: 30 (2000), 24 (1999)</p> <p>Population: 423,005 Per Capita Income: \$31,425</p>	<p>County Rev./Income 2.12% (90) County Rev. Per Cap. \$666.31 (28) Property Tax/Income 1.39% (64) Property Tax Per Cap. \$437.76 (17) Sales Tax/Income 0.41% (96) Sales Tax Per Capita \$129.30 (55)</p>	<p>County Rev./Income 2.24% (83) County Rev. Per Cap. \$704.98 (23) Property Tax/Income 1.47% (57) Property Tax Per Cap. \$462.46 (15) Sales Tax/Income 0.45% (96) Sales Tax Per Capita \$140.42 (45)</p>	<p>Gibsonville 4,393 (100) Greensboro 224,953 (8) High Point 86,270 (10) Jamestown 3,103 (27) Oak Ridge 4,007 (170) Pleasant Garden 4,736 (163) Sedalia 621 (147) Stokesdale 3,282 (167) Summerfield 7,052 (78) Whitsett 689 (141)</p>
<b>Halifax</b>	 <p>2000 Burden: 5.09% 1999 Burden: 4.85% 1998 Burden: 4.84%</p> <p>Change FY99-00: 4.97% Rank: 9 (2000), 13 (1999)</p> <p>Population: 57,371 Per Capita Income: \$19,377</p>	<p>County Rev./Income 3.72% (9) County Rev. Per Cap. \$720.20 (19) Property Tax/Income 1.43% (63) Property Tax Per Cap. \$276.74 (80) Sales Tax/Income 0.65% (36) Sales Tax Per Capita \$126.25 (63)</p>	<p>County Rev./Income 3.47% (12) County Rev. Per Cap. \$678.06 (29) Property Tax/Income 1.39% (65) Property Tax Per Cap. \$270.67 (82) Sales Tax/Income 0.65% (37) Sales Tax Per Capita \$126.62 (67)</p>	<p>Enfield 2,349 (90) Halifax 344 (45) Hobgood 404 (47) Littleton 693 (39) Roanoke Rapids 16,969 (36) Scotland Neck 2,364 (75) Weldon 1,375 (40)</p>
<b>Harnett</b>	 <p>2000 Burden: 3.87% 1999 Burden: 4.01% 1998 Burden: 3.85%</p> <p>Change FY99-00: -3.38% Rank: 56 (2000), 54 (1999)</p> <p>Population: 91,574 Per Capita Income: \$19,705</p>	<p>County Rev./Income 2.55% (62) County Rev. Per Cap. \$501.81 (83) Property Tax/Income 1.28% (81) Property Tax Per Cap. \$251.52 (91) Sales Tax/Income 0.60% (48) Sales Tax Per Capita \$118.49 (72)</p>	<p>County Rev./Income 2.62% (58) County Rev. Per Cap. \$524.19 (76) Property Tax/Income 1.26% (80) Property Tax Per Cap. \$252.83 (90) Sales Tax/Income 0.62% (47) Sales Tax Per Capita \$124.09 (75)</p>	<p>Angier 3,441 (152) Coats 1,857 (151) Dunn 9,255 (53) Erwin 4,566 (130) Lillington 2,892 (119)</p>
<b>Haywood</b>	 <p>2000 Burden: 4.04% 1999 Burden: 4.06% 1998 Burden: 4.00%</p> <p>Change FY99-00: -0.51% Rank: 48 (2000), 51 (1999)</p> <p>Population: 54,212 Per Capita Income: \$22,301</p>	<p>County Rev./Income 2.92% (32) County Rev. Per Cap. \$652.00 (35) Property Tax/Income 1.62% (39) Property Tax Per Cap. \$362.36 (35) Sales Tax/Income 0.67% (34) Sales Tax Per Capita \$149.66 (26)</p>	<p>County Rev./Income 2.94% (33) County Rev. Per Cap. \$661.95 (34) Property Tax/Income 1.66% (35) Property Tax Per Cap. \$373.69 (33) Sales Tax/Income 0.68% (33) Sales Tax Per Capita \$152.80 (22)</p>	<p>Canton 4,042 (26) Clyde 1,328 (99) Maggie Valley 613 (17) Waynesville 9,281 (27)</p>
<b>Henderson</b>	 <p>2000 Burden: 3.20% 1999 Burden: 3.45% 1998 Burden: 3.46%</p> <p>Change FY99-00: -7.12% Rank: 82 (2000), 74 (1999)</p> <p>Population: 89,660 Per Capita Income: \$27,782</p>	<p>County Rev./Income 2.38% (79) County Rev. Per Cap. \$661.42 (30) Property Tax/Income 1.33% (74) Property Tax Per Cap. \$369.35 (33) Sales Tax/Income 0.55% (66) Sales Tax Per Capita \$152.03 (21)</p>	<p>County Rev./Income 2.55% (65) County Rev. Per Cap. \$695.14 (24) Property Tax/Income 1.41% (61) Property Tax Per Cap. \$386.22 (28) Sales Tax/Income 0.58% (63) Sales Tax Per Capita \$157.99 (20)</p>	<p>Flat Rock 2,594 (165) Fletcher 4,207 (66) Hendersonville 10,576 (21) Laurel Park 1,844 (41)</p>






\*Rank within relevant population range.

COUNTY	OVERALL DATA <i>Combined County and Municipal</i>	2000 DATA <i>County Only</i> (Rank)	1999 DATA <i>County Only</i> (Rank)	2000 MUN. POPULATION (Rank in Combined Local Revenue Per Capita)*
<b>Hertford</b> 	2000 Burden: 4.51% 1999 Burden: 4.78% 1998 Burden: 4.80%  Change FY99-00: -5.77% Rank: 23 (2000), 16 (1999)  Population: 22,602 Per Capita Income: \$18,161	County Rev./Income 3.07% (23) County Rev. Per Cap. \$558.40 (65) Property Tax/Income 1.79% (24) Property Tax Per Cap. \$325.97 (55) Sales Tax/Income 0.89% (5) Sales Tax Per Capita \$162.14 (16)	County Rev./Income 3.18% (21) County Rev. Per Cap. \$594.80 (53) Property Tax/Income 1.93% (16) Property Tax Per Cap. \$361.80 (37) Sales Tax/Income 0.78% (14) Sales Tax Per Capita \$146.33 (36)	Ahoskie 4,523 (68) Cofield 347 (110) Como 78 (139) Harrellsville 102 (145) Murfreesboro 2,045 (54) Winton 956 (224)
	<b>Hoke</b> 	2000 Burden: 4.22% 1999 Burden: 4.51% 1998 Burden: 4.38%  Change FY99-00: -6.59% Rank: 41 (2000), 32 (1999)  Population: 33,976 Per Capita Income: \$13,560	County Rev./Income 2.85% (37) County Rev. Per Cap. \$385.98 (100) Property Tax/Income 1.71% (27) Property Tax Per Cap. \$232.38 (94) Sales Tax/Income 0.75% (14) Sales Tax Per Capita \$101.62 (96)	County Rev./Income 3.35% (15) County Rev. Per Cap. \$468.27 (94) Property Tax/Income 1.82% (21) Property Tax Per Cap. \$254.35 (89) Sales Tax/Income 0.77% (16) Sales Tax Per Capita \$108.07 (97)
<b>Hyde</b> 	2000 Burden: 8.32% 1999 Burden: 6.10% 1998 Burden: 6.10%  Change FY99-00: 36.34% Rank: 2 (2000), 5 (1999)  Population: 5,857 Per Capita Income: \$17,613	County Rev./Income 7.34% (1) County Rev. Per Cap. \$1,292.93 (3) Property Tax/Income 3.34% (2) Property Tax Per Cap. \$588.05 (5) Sales Tax/Income 0.93% (3) Sales Tax Per Capita \$164.20 (14)	County Rev./Income 5.14% (4) County Rev. Per Cap. \$1,005.42 (4) Property Tax/Income 2.97% (5) Property Tax Per Cap. \$580.66 (6) Sales Tax/Income 0.86% (7) Sales Tax Per Capita \$168.78 (13)	No incorporated municipalities.
<b>Iredell</b> 	2000 Burden: 3.77% 1999 Burden: 3.50% 1998 Burden: 3.37%  Change FY99-00: 7.83% Rank: 62 (2000), 71 (1999)  Population: 123,446 Per Capita Income: \$25,233	County Rev./Income 2.41% (76) County Rev. Per Cap. \$607.84 (48) Property Tax/Income 1.35% (67) Property Tax Per Cap. \$341.40 (47) Sales Tax/Income 0.58% (56) Sales Tax Per Capita \$146.11 (30)	County Rev./Income 2.20% (87) County Rev. Per Cap. \$555.45 (67) Property Tax/Income 1.16% (89) Property Tax Per Cap. \$291.79 (70) Sales Tax/Income 0.57% (66) Sales Tax Per Capita \$144.22 (38)	Harmony 529 (137) Love Valley 30 (23) Mooresville 18,943 (30) Statesville 23,467 (37) Troutman 1,602 (73)
<b>Jackson</b> 	2000 Burden: 3.15% 1999 Burden: 3.47% 1998 Burden: 3.54%  Change FY99-00: -9.28% Rank: 84 (2000), 72 (1999)  Population: 33,283 Per Capita Income: \$22,097	County Rev./Income 2.97% (29) County Rev. Per Cap. \$655.45 (33) Property Tax/Income 1.60% (42) Property Tax Per Cap. \$354.61 (38) Sales Tax/Income 0.82% (8) Sales Tax Per Capita \$180.15 (6)	County Rev./Income 3.27% (18) County Rev. Per Cap. \$712.85 (22) Property Tax/Income 1.79% (23) Property Tax Per Cap. \$389.49 (26) Sales Tax/Income 0.88% (6) Sales Tax Per Capita \$190.65 (4)	Dillsboro 206 (54) Forest Hills 332 (194) Sylva 2,447 (53) Webster 489 (199)






\*Rank within relevant population range.

COUNTY	OVERALL DATA <i>Combined County and Municipal</i>	2000 DATA <i>County Only</i> (Rank)	1999 DATA <i>County Only</i> (Rank)	2000 MUN. POPULATION (Rank in Combined Local Revenue Per Capita)*
<b>Johnston</b> 	2000 Burden: 4.19% 1999 Burden: 4.40% 1998 Burden: 4.21%  Change FY99-00: -4.72% Rank: 42 (2000), 34 (1999)  Population: 123,074 Per Capita Income: \$24,085	County Rev./Income 2.78% (42) County Rev. Per Cap. \$668.68 (27) Property Tax/Income 1.58% (45) Property Tax Per Cap. \$380.29 (30) Sales Tax/Income 0.59% (51) Sales Tax Per Capita \$143.19 (32)	County Rev./Income 2.90% (38) County Rev. Per Cap. \$693.65 (25) Property Tax/Income 1.61% (40) Property Tax Per Cap. \$385.38 (30) Sales Tax/Income 0.63% (44) Sales Tax Per Capita \$150.94 (28)	Benson 2,950 (44) Clayton 7,036 (12) Four Oaks 1,436 (93) Kenly 1,583 (64) Micro 458 (72) Pine Level 1,325 (122) Princeton 1,076 (104) Selma 5,968 (44) Smithfield 11,626 (22) Wilson's Mills 1,303 (176)
<b>Jones</b> 	2000 Burden: 3.25% 1999 Burden: 3.28% 1998 Burden: 3.04%  Change FY99-00: -1.00% Rank: 80 (2000), 79 (1999)  Population: 10,392 Per Capita Income: \$18,194	County Rev./Income 2.46% (70) County Rev. Per Cap. \$447.05 (98) Property Tax/Income 1.70% (28) Property Tax Per Cap. \$308.99 (63) Sales Tax/Income 0.51% (78) Sales Tax Per Capita \$93.68 (97)	County Rev./Income 2.54% (66) County Rev. Per Cap. \$509.15 (81) Property Tax/Income 1.75% (27) Property Tax Per Cap. \$350.30 (43) Sales Tax/Income 0.55% (72) Sales Tax Per Capita \$109.64 (96)	Maysville 1,003 (187) Pollocksville 269 (149) Trenton 206 (189)
<b>Lee</b> 	2000 Burden: 4.48% 1999 Burden: 4.39% 1998 Burden: 4.31%  Change FY99-00: 2.00% Rank: 24 (2000), 36 (1999)  Population: 49,245 Per Capita Income: \$25,740	County Rev./Income 2.54% (63) County Rev. Per Cap. \$653.82 (34) Property Tax/Income 1.64% (38) Property Tax Per Cap. \$421.06 (22) Sales Tax/Income 0.52% (77) Sales Tax Per Capita \$133.71 (47)	County Rev./Income 2.50% (67) County Rev. Per Cap. \$637.04 (40) Property Tax/Income 1.58% (44) Property Tax Per Cap. \$404.43 (22) Sales Tax/Income 0.53% (79) Sales Tax Per Capita \$135.66 (51)	Broadway 1,020 (65) Sanford 23,330 (33)
<b>Lenoir</b> 	2000 Burden: 4.26% 1999 Burden: 4.17% 1998 Burden: 4.08%  Change FY99-00: 2.16% Rank: 37 (2000), 45 (1999)  Population: 59,699 Per Capita Income: \$21,244	County Rev./Income 2.62% (57) County Rev. Per Cap. \$555.60 (67) Property Tax/Income 1.68% (32) Property Tax Per Cap. \$356.07 (37) Sales Tax/Income 0.49% (85) Sales Tax Per Capita \$103.89 (94)	County Rev./Income 2.62% (57) County Rev. Per Cap. \$590.77 (56) Property Tax/Income 1.48% (55) Property Tax Per Cap. \$333.26 (55) Sales Tax/Income 0.61% (49) Sales Tax Per Capita \$136.93 (49)	Kinston 23,709 (45) La Grange 2,847 (142) Pink Hill 521 (61)
<b>Lincoln</b> 	2000 Burden: 4.01% 1999 Burden: 3.89% 1998 Burden: 3.78%  Change FY99-00: 3.12% Rank: 49 (2000), 60 (1999)  Population: 64,124 Per Capita Income: \$21,781	County Rev./Income 2.89% (35) County Rev. Per Cap. \$629.05 (40) Property Tax/Income 1.51% (50) Property Tax Per Cap. \$329.11 (54) Sales Tax/Income 0.63% (41) Sales Tax Per Capita \$138.15 (41)	County Rev./Income 2.84% (40) County Rev. Per Cap. \$621.41 (45) Property Tax/Income 1.59% (43) Property Tax Per Cap. \$348.57 (45) Sales Tax/Income 0.64% (40) Sales Tax Per Capita \$140.55 (44)	Lincolnton 10,018 (38)



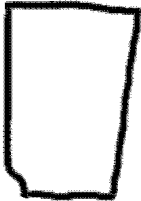


\*Rank within relevant population range.

COUNTY	OVERALL DATA <i>Combined County and Municipal</i>	2000 DATA <i>County Only</i> (Rank)	1999 DATA <i>County Only</i> (Rank)	2000 MUN. POPULATION (Rank in Combined Local Revenue Per Capita)*
<b>Macon</b>  	2000 Burden: 4.68% 1999 Burden: 4.78% 1998 Burden: 4.59%  Change FY99-00: -2.16% Rank: 19 (2000), 17 (1999)  Population: 29,968 Per Capita Income: \$22,559	County Rev./Income 3.66% (11) County Rev. Per Cap. \$826.28 (10) Property Tax/Income 1.91% (18) Property Tax Per Cap. \$431.47 (19) Sales Tax/Income 0.82% (7) Sales Tax Per Capita \$184.46 (5)	County Rev./Income 3.40% (13) County Rev. Per Cap. \$760.60 (15) Property Tax/Income 1.73% (28) Property Tax Per Cap. \$386.46 (27) Sales Tax/Income 0.83% (8) Sales Tax Per Capita \$185.29 (5)	Franklin 3,508 (24) Highlands 914 (8)
<b>Madison</b>  	2000 Burden: 3.01% 1999 Burden: 2.47% 1998 Burden: 2.94%  Change FY99-00: 21.65% Rank: 89 (2000), 100 (1999)  Population: 19,702 Per Capita Income: \$19,582	County Rev./Income 2.49% (66) County Rev. Per Cap. \$488.24 (85) Property Tax/Income 1.49% (54) Property Tax Per Cap. \$292.54 (68) Sales Tax/Income 0.57% (60) Sales Tax Per Capita \$111.99 (89)	County Rev./Income 2.31% (81) County Rev. Per Cap. \$448.98 (99) Property Tax/Income 1.39% (62) Property Tax Per Cap. \$271.16 (81) Sales Tax/Income 0.58% (60) Sales Tax Per Capita \$113.54 (93)	Hot Springs 647 (162) Mars Hill 1,768 (153) Marshall 843 (63)
<b>Martin</b>  	2000 Burden: 4.94% 1999 Burden: 4.57% 1998 Burden: 4.42%  Change FY99-00: 8.18% Rank: 14 (2000), 29 (1999)  Population: 25,593 Per Capita Income: \$18,770	County Rev./Income 3.60% (12) County Rev. Per Cap. \$676.55 (25) Property Tax/Income 2.10% (8) Property Tax Per Cap. \$394.56 (25) Sales Tax/Income 0.80% (10) Sales Tax Per Capita \$150.04 (25)	County Rev./Income 3.37% (14) County Rev. Per Cap. \$655.91 (35) Property Tax/Income 1.98% (14) Property Tax Per Cap. \$385.53 (29) Sales Tax/Income 0.75% (19) Sales Tax Per Capita \$145.62 (37)	Bear Grass 53 (111) Everetts 179 (117) Hamilton 516 (101) Hassell 72 (169) Jamesville 502 (83) Oak City 339 (79) Parmele 290 (151) Robersonville 1,731 (91) Williamston 5,843 (42)
<b>McDowell</b>  	2000 Burden: 3.00% 1999 Burden: 3.20% 1998 Burden: 3.14%  Change FY99-00: -6.36% Rank: 92 (2000), 82 (1999)  Population: 42,356 Per Capita Income: \$20,491	County Rev./Income 2.31% (82) County Rev. Per Cap. \$474.10 (90) Property Tax/Income 1.27% (82) Property Tax Per Cap. \$260.44 (87) Sales Tax/Income 0.72% (19) Sales Tax Per Capita \$147.76 (29)	County Rev./Income 2.34% (80) County Rev. Per Cap. \$483.61 (91) Property Tax/Income 1.28% (78) Property Tax Per Cap. \$263.90 (86) Sales Tax/Income 0.73% (22) Sales Tax Per Capita \$151.18 (27)	Marion 4,960 (79) Old Fort 966 (59)
<b>Mecklenburg</b>  	2000 Burden: 5.02% 1999 Burden: 4.97% 1998 Burden: 5.04%  Change FY99-00: 1.01% Rank: 12 (2000), 12 (1999)  Population: 700,622 Per Capita Income: \$37,321	County Rev./Income 2.64% (54) County Rev. Per Cap. \$983.47 (6) Property Tax/Income 1.67% (33) Property Tax Per Cap. \$622.19 (4) Sales Tax/Income 0.56% (64) Sales Tax Per Capita \$207.75 (3)	County Rev./Income 2.59% (60) County Rev. Per Cap. \$944.50 (6) Property Tax/Income 1.70% (31) Property Tax Per Cap. \$621.63 (4) Sales Tax/Income 0.46% (93) Sales Tax Per Capita \$167.45 (15)	Charlotte 544,848 (1) Cornelius 13,543 (9) Davidson 7,181 (11) Huntersville 25,870 (12) Matthews 22,323 (16) Mint Hill 15,034 (28) Pineville 3,474 (14)



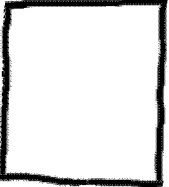


\*Rank within relevant population range.

COUNTY	OVERALL DATA <i>Combined County and Municipal</i>	2000 DATA <i>County Only</i> (Rank)	1999 DATA <i>County Only</i> (Rank)	2000 MUN. POPULATION (Rank in Combined Local Revenue Per Capita)*
<b>Mitchell</b> 	2000 Burden: 3.64% 1999 Burden: 4.11% 1998 Burden: 4.13%  Change FY99-00: -11.35% Rank: 65 (2000), 49 (1999)  Population: 15,706 Per Capita Income: \$20,519	County Rev./Income 2.81% (39) County Rev. Per Cap. \$576.80 (60) Property Tax/Income 1.37% (66) Property Tax Per Cap. \$280.46 (77) Sales Tax/Income 0.68% (32) Sales Tax Per Capita \$139.86 (38)	County Rev./Income 3.15% (23) County Rev. Per Cap. \$638.32 (38) Property Tax/Income 1.53% (47) Property Tax Per Cap. \$310.75 (65) Sales Tax/Income 0.80% (10) Sales Tax Per Capita \$162.23 (17)	Bakersville 357 (48) Spruce Pine 2,032 (55)
<b>Montgomery</b> 	2000 Burden: 3.85% 1999 Burden: 4.15% 1998 Burden: 4.13%  Change FY99-00: -7.23% Rank: 59 (2000), 47 (1999)  Population: 26,902 Per Capita Income: \$21,440	County Rev./Income 2.43% (73) County Rev. Per Cap. \$521.45 (77) Property Tax/Income 1.51% (51) Property Tax Per Cap. \$323.41 (58) Sales Tax/Income 0.49% (86) Sales Tax Per Capita \$104.51 (93)	County Rev./Income 2.56% (62) County Rev. Per Cap. \$537.01 (74) Property Tax/Income 1.62% (39) Property Tax Per Cap. \$340.73 (50) Sales Tax/Income 0.54% (76) Sales Tax Per Capita \$112.66 (95)	Biscoe 1,711 (125) Candor 828 (91) Mount Gilead 1,393 (80) Star 809 (74) Troy 3,441 (150)
<b>Moore</b> 	2000 Burden: 3.55% 1999 Burden: 3.35% 1998 Burden: 3.31%  Change FY99-00: 6.05% Rank: 70 (2000), 77 (1999)  Population: 75,164 Per Capita Income: \$29,820	County Rev./Income 1.96% (97) County Rev. Per Cap. \$584.39 (54) Property Tax/Income 1.07% (95) Property Tax Per Cap. \$319.04 (60) Sales Tax/Income 0.51% (79) Sales Tax Per Capita \$152.84 (19)	County Rev./Income 1.98% (95) County Rev. Per Cap. \$590.00 (57) Property Tax/Income 1.10% (93) Property Tax Per Cap. \$328.61 (57) Sales Tax/Income 0.51% (83) Sales Tax Per Capita \$151.46 (25)	Aberdeen 3,418 (33) Cameron 300 (115) Carthage 1,880 (69) Foxfire Village 477 (24) Pinebluff 1,121 (111) Pinehurst 9,755 (26) Robbins 1,201 (47) Southern Pines 10,973 (31) Taylortown 849 (97) Vass 754 (52) Whispering Pines 2,101 (81)
<b>Nash</b> 	2000 Burden: 3.98% 1999 Burden: 3.71% 1998 Burden: 3.75%  Change FY99-00: 7.24% Rank: 51 (2000), 65 (1999)  Population: 87,669 Per Capita Income: \$24,088	County Rev./Income 2.14% (87) County Rev. Per Cap. \$516.35 (78) Property Tax/Income 1.32% (75) Property Tax Per Cap. \$318.16 (61) Sales Tax/Income 0.55% (65) Sales Tax Per Capita \$133.14 (50)	County Rev./Income 1.97% (96) County Rev. Per Cap. \$489.56 (88) Property Tax/Income 1.24% (82) Property Tax Per Cap. \$306.44 (66) Sales Tax/Income 0.51% (84) Sales Tax Per Capita \$125.52 (71)	Bailey 672 (87) Castalia 341 (181) Dortches 811 (201) Middlesex 840 (60) Momeyer 292 (202) Nashville 4,321 (85) Red Oak 2,731 (184) Rocky Mount 56,014 (20) Sharpsburg 2,428 (174) Spring Hope 1,265 (62)
<b>New Hanover</b> 	2000 Burden: 5.56% 1999 Burden: 5.29% 1998 Burden: 5.28%  Change FY99-00: 5.11% Rank: 7 (2000), 7 (1999)  Population: 161,306 Per Capita Income: \$27,731	County Rev./Income 3.20% (19) County Rev. Per Cap. \$887.62 (7) Property Tax/Income 1.95% (12) Property Tax Per Cap. \$541.72 (8) Sales Tax/Income 0.69% (30) Sales Tax Per Capita \$191.46 (4)	County Rev./Income 3.15% (22) County Rev. Per Cap. \$852.42 (9) Property Tax/Income 1.81% (22) Property Tax Per Cap. \$489.02 (13) Sales Tax/Income 0.79% (12) Sales Tax Per Capita \$212.46 (3)	Carolina Beach 5,095 (4) Kure Beach 1,517 (16) Wilmington 76,307 (2) Wrightsville Bch 2,610 (7)

\*Rank within relevant population range.

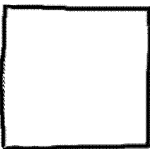


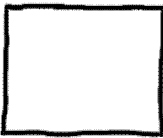

COUNTY	OVERALL DATA <i>Combined County and Municipal</i>	2000 DATA <i>County Only</i> (Rank)	1999 DATA <i>County Only</i> (Rank)	2000 MUN. POPULATION (Rank in Combined Local Revenue Per Capita)*
<b>Northampton</b> 	2000 Burden: 4.00% 1999 Burden: 3.91% 1998 Burden: 4.17%  Change FY99-00: 2.32% Rank: 50 (2000), 59 (1999)  Population: 22,105 Per Capita Income: \$19,539	County Rev./Income 3.04% (26) County Rev. Per Cap. \$593.21 (52) Property Tax/Income 1.69% (29) Property Tax Per Cap. \$330.76 (53) Sales Tax/Income 0.48% (89) Sales Tax Per Capita \$93.40 (98)	County Rev./Income 3.04% (29) County Rev. Per Cap. \$610.66 (49) Property Tax/Income 1.71% (30) Property Tax Per Cap. \$342.65 (49) Sales Tax/Income 0.49% (91) Sales Tax Per Capita \$98.44 (100)	Conway 735 (88) Garysburg 1,255 (166) Gaston 974 (118) Jackson 696 (143) Lasker 103 (161) Rich Square 932 (64) Seaboard 696 (104) Severn 263 (67) Woodland 834 (123)
	<b>Onslow</b> 	2000 Burden: 3.01% 1999 Burden: 3.09% 1998 Burden: 2.90%  Change FY99-00: -2.65% Rank: 91 (2000), 87 (1999)  Population: 148,988 Per Capita Income: \$23,157	County Rev./Income 1.87% (98) County Rev. Per Cap. \$432.08 (99) Property Tax/Income 0.83% (100) Property Tax Per Cap. \$191.92 (99) Sales Tax/Income 0.50% (82) Sales Tax Per Capita \$114.89 (83)	County Rev./Income 1.91% (99) County Rev. Per Cap. \$435.23 (100) Property Tax/Income 0.84% (100) Property Tax Per Cap. \$190.96 (100) Sales Tax/Income 0.49% (90) Sales Tax Per Capita \$112.93 (94)
<b>Orange</b> 	2000 Burden: 4.39% 1999 Burden: 4.71% 1998 Burden: 4.05%  Change FY99-00: -6.70% Rank: 31 (2000), 21 (1999)  Population: 118,854 Per Capita Income: \$29,500	County Rev./Income 2.61% (59) County Rev. Per Cap. \$769.37 (11) Property Tax/Income 1.85% (21) Property Tax Per Cap. \$544.34 (7) Sales Tax/Income 0.40% (97) Sales Tax Per Capita \$118.04 (74)	County Rev./Income 2.71% (51) County Rev. Per Cap. \$797.81 (11) Property Tax/Income 1.94% (15) Property Tax Per Cap. \$571.30 (7) Sales Tax/Income 0.43% (98) Sales Tax Per Capita \$126.73 (66)	Carrboro 16,958 (18) Chapel Hill 49,033 (9) Hillsborough 5,473 (7)
	<b>Pamlico</b> 	2000 Burden: 3.83% 1999 Burden: 3.76% 1998 Burden: 3.75%  Change FY99-00: 1.93% Rank: 60 (2000), 62 (1999)  Population: 12,958 Per Capita Income: \$21,919	County Rev./Income 3.02% (27) County Rev. Per Cap. \$662.48 (29) Property Tax/Income 1.94% (13) Property Tax Per Cap. \$425.67 (21) Sales Tax/Income 0.59% (53) Sales Tax Per Capita \$129.06 (56)	County Rev./Income 2.95% (31) County Rev. Per Cap. \$649.52 (36) Property Tax/Income 2.00% (13) Property Tax Per Cap. \$439.30 (17) Sales Tax/Income 0.59% (57) Sales Tax Per Capita \$130.38 (59)
<b>Pasquotank</b> 	2000 Burden: 5.05% 1999 Burden: 5.06% 1998 Burden: 4.73%  Change FY99-00: -0.19% Rank: 10 (2000), 9 (1999)  Population: 34,994 Per Capita Income: \$20,791	County Rev./Income 2.99% (28) County Rev. Per Cap. \$621.41 (42) Property Tax/Income 1.47% (58) Property Tax Per Cap. \$306.41 (65) Sales Tax/Income 0.70% (26) Sales Tax Per Capita \$145.59 (31)	County Rev./Income 3.07% (27) County Rev. Per Cap. \$636.92 (41) Property Tax/Income 1.39% (64) Property Tax Per Cap. \$288.44 (71) Sales Tax/Income 0.88% (5) Sales Tax Per Capita \$183.61 (6)	Elizabeth City 17,218 (47)

\*Rank within relevant population range.

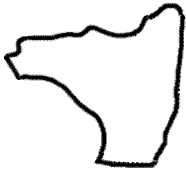



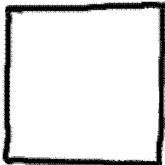
COUNTY	OVERALL DATA <i>Combined County and Municipal</i>	2000 DATA <i>County Only</i> (Rank)	1999 DATA <i>County Only</i> (Rank)	2000 MUN. POPULATION (Rank in Combined Local Revenue Per Capita)*
<b>Pender</b> 	2000 Burden: 4.39% 1999 Burden: 4.19% 1998 Burden: 4.17%  Change FY99-00: 4.79% Rank: 32 (2000), 44 (1999)  Population: 41,379 Per Capita Income: \$17,605	County Rev./Income 3.39% (15) County Rev. Per Cap. \$595.97 (49) Property Tax/Income 1.93% (16) Property Tax Per Cap. \$339.26 (49) Sales Tax/Income 0.69% (27) Sales Tax Per Capita \$122.07 (69)	County Rev./Income 3.25% (19) County Rev. Per Cap. \$614.43 (47) Property Tax/Income 1.89% (19) Property Tax Per Cap. \$357.88 (39) Sales Tax/Income 0.66% (36) Sales Tax Per Capita \$124.23 (74)	Atkinson 238 (37) Burgaw 3,359 (87) Saint Helena 398 (154) Surf City 1,401 (10) Topsail Beach 474 (10) Watha 152 (156)
<b>Perquimans</b> 	2000 Burden: 4.11% 1999 Burden: 4.29% 1998 Burden: 4.37%  Change FY99-00: -4.32% Rank: 46 (2000), 42 (1999)  Population: 11,392 Per Capita Income: \$18,938	County Rev./Income 3.06% (25) County Rev. Per Cap. \$579.01 (57) Property Tax/Income 1.99% (11) Property Tax Per Cap. \$377.33 (31) Sales Tax/Income 0.57% (59) Sales Tax Per Capita \$108.89 (91)	County Rev./Income 3.14% (24) County Rev. Per Cap. \$598.45 (52) Property Tax/Income 2.02% (11) Property Tax Per Cap. \$385.26 (31) Sales Tax/Income 0.60% (52) Sales Tax Per Capita \$114.18 (90)	Hertford 2,074 (136) Winfall 555 (217)
<b>Person</b> 	2000 Burden: 4.33% 1999 Burden: 4.56% 1998 Burden: 4.30%  Change FY99-00: -5.10% Rank: 33 (2000), 30 (1999)  Population: 35,748 Per Capita Income: \$21,835	County Rev./Income 3.40% (14) County Rev. Per Cap. \$743.39 (18) Property Tax/Income 2.15% (7) Property Tax Per Cap. \$468.37 (14) Sales Tax/Income 0.65% (38) Sales Tax Per Capita \$141.48 (34)	County Rev./Income 3.59% (10) County Rev. Per Cap. \$782.05 (13) Property Tax/Income 2.32% (7) Property Tax Per Cap. \$504.81 (11) Sales Tax/Income 0.69% (31) Sales Tax Per Capita \$151.45 (26)	Roxboro 8,722 (23)
<b>Pitt</b> 	2000 Burden: 4.67% 1999 Burden: 4.65% 1998 Burden: 4.18%  Change FY99-00: 0.42% Rank: 20 (2000), 25 (1999)  Population: 134,480 Per Capita Income: \$23,239	County Rev./Income 2.63% (55) County Rev. Per Cap. \$610.46 (45) Property Tax/Income 1.25% (85) Property Tax Per Cap. \$289.52 (72) Sales Tax/Income 0.56% (62) Sales Tax Per Capita \$129.89 (54)	County Rev./Income 2.83% (42) County Rev. Per Cap. \$676.31 (30) Property Tax/Income 1.33% (75) Property Tax Per Cap. \$316.90 (61) Sales Tax/Income 0.56% (70) Sales Tax Per Capita \$133.43 (54)	Ayden 4,646 (121) Bethel 1,690 (96) Falkland 113 (132) Farmville 4,325 (35) Fountain 536 (213) Greenville 60,939 (16) Grifton 2,083 (77) Grimesland 442 (116) Simpson 466 (112) Winterville 4,832 (112)
<b>Polk</b> 	2000 Burden: 2.50% 1999 Burden: 2.65% 1998 Burden: 2.58%  Change FY99-00: -5.77% Rank: 100 (2000), 98 (1999)  Population: 18,413 Per Capita Income: \$30,729	County Rev./Income 1.82% (99) County Rev. Per Cap. \$558.45 (64) Property Tax/Income 1.09% (91) Property Tax Per Cap. \$335.72 (51) Sales Tax/Income 0.38% (99) Sales Tax Per Capita \$116.91 (77)	County Rev./Income 1.91% (98) County Rev. Per Cap. \$586.38 (59) Property Tax/Income 1.16% (88) Property Tax Per Cap. \$356.49 (40) Sales Tax/Income 0.40% (100) Sales Tax Per Capita \$124.41 (73)	Columbus 997 (46) Saluda 577 (33) Tryon 1,768 (45)

\*Rank within relevant population range.








COUNTY	OVERALL DATA <i>Combined County and Municipal</i>	2000 DATA <i>County Only</i> (Rank)	1999 DATA <i>County Only</i> (Rank)	2000 MUN. POPULATION (Rank in Combined Local Revenue Per Capita)*
<b>Randolph</b> 	2000 Burden: 2.99% 1999 Burden: 2.93% 1998 Burden: 3.03%  Change FY99-00: 1.86% Rank: 93 (2000), 93 (1999)  Population: 131,095 Per Capita Income: \$23,721	County Rev./Income 2.00% (95) County Rev. Per Cap. \$474.67 (89) Property Tax/Income 0.96% (98) Property Tax Per Cap. \$228.75 (96) Sales Tax/Income 0.51% (80) Sales Tax Per Capita \$119.87 (71)	County Rev./Income 1.95% (97) County Rev. Per Cap. \$462.06 (98) Property Tax/Income 0.91% (99) Property Tax Per Cap. \$215.22 (97) Sales Tax/Income 0.51% (85) Sales Tax Per Capita \$119.87 (82)	Archdale 9,057 (72) Asheboro 21,787 (60) Franklinville 1,264 (189) Liberty 2,674 (127) Ramseur 1,596 (61) Randleman 3,580 (133) Seagrove 247 (51) Staley 349 (205) Trinity 6,723 (80)
	<b>Richmond</b> 	2000 Burden: 4.42% 1999 Burden: 4.59% 1998 Burden: 4.60%  Change FY99-00: -3.71% Rank: 29 (2000), 28 (1999)  Population: 46,592 Per Capita Income: \$20,032	County Rev./Income 2.64% (53) County Rev. Per Cap. \$528.63 (74) Property Tax/Income 1.45% (60) Property Tax Per Cap. \$289.82 (70) Sales Tax/Income 0.64% (40) Sales Tax Per Capita \$128.58 (57)	County Rev./Income 2.75% (47) County Rev. Per Cap. \$541.01 (71) Property Tax/Income 1.51% (52) Property Tax Per Cap. \$296.61 (69) Sales Tax/Income 0.68% (34) Sales Tax Per Capita \$133.53 (53)
<b>Robeson</b> 		2000 Burden: 4.43% 1999 Burden: 4.68% 1998 Burden: 4.45%  Change FY99-00: -5.39% Rank: 27 (2000), 23 (1999)  Population: 123,794 Per Capita Income: \$17,391	County Rev./Income 2.65% (52) County Rev. Per Cap. \$460.23 (94) Property Tax/Income 1.30% (79) Property Tax Per Cap. \$225.74 (97) Sales Tax/Income 0.69% (28) Sales Tax Per Capita \$120.50 (70)	County Rev./Income 2.82% (43) County Rev. Per Cap. \$500.85 (85) Property Tax/Income 1.33% (73) Property Tax Per Cap. \$236.40 (95) Sales Tax/Income 0.71% (28) Sales Tax Per Capita \$125.71 (70)
	<b>Rockingham</b> 	2000 Burden: 4.43% 1999 Burden: 4.32% 1998 Burden: 4.35%  Change FY99-00: 2.54% Rank: 28 (2000), 41 (1999)  Population: 92,059 Per Capita Income: \$21,616	County Rev./Income 2.75% (43) County Rev. Per Cap. \$595.49 (50) Property Tax/Income 1.58% (44) Property Tax Per Cap. \$341.84 (45) Sales Tax/Income 0.53% (75) Sales Tax Per Capita \$113.92 (85)	County Rev./Income 2.64% (56) County Rev. Per Cap. \$568.95 (62) Property Tax/Income 1.49% (53) Property Tax Per Cap. \$320.15 (60) Sales Tax/Income 0.54% (73) Sales Tax Per Capita \$117.23 (86)
<b>Rowan</b> 		2000 Burden: 3.85% 1999 Burden: 3.76% 1998 Burden: 4.11%  Change FY99-00: 2.51% Rank: 58 (2000), 64 (1999)  Population: 130,802 Per Capita Income: \$22,820	County Rev./Income 2.41% (74) County Rev. Per Cap. \$550.26 (69) Property Tax/Income 1.55% (48) Property Tax Per Cap. \$352.82 (40) Sales Tax/Income 0.50% (81) Sales Tax Per Capita \$113.89 (86)	County Rev./Income 2.23% (84) County Rev. Per Cap. \$511.03 (80) Property Tax/Income 1.37% (69) Property Tax Per Cap. \$313.90 (63) Sales Tax/Income 0.51% (86) Sales Tax Per Capita \$115.59 (89)






\*Rank within relevant population range.

COUNTY	OVERALL DATA <i>Combined County and Municipal</i>	2000 DATA <i>County Only</i> (Rank)	1999 DATA <i>County Only</i> (Rank)	2000 MUN. POPULATION (Rank in Combined Local Revenue Per Capita)*
<b>Rutherford</b> 	2000 Burden: 3.69% 1999 Burden: 3.67% 1998 Burden: 3.73%  Change FY99-00: 0.61% Rank: 64 (2000), 66 (1999)  Population: 63,042 Per Capita Income: \$20,751	County Rev./Income 2.53% (64) County Rev. Per Cap. \$253.38 (76) Property Tax/Income 1.34% (72) Property Tax Per Cap. \$277.13 (79) Sales Tax/Income 0.64% (39) Sales Tax Per Capita \$133.60 (48)	County Rev./Income 2.48% (70) County Rev. Per Cap. \$519.36 (78) Property Tax/Income 1.33% (74) Property Tax Per Cap. \$278.40 (75) Sales Tax/Income 0.65% (38) Sales Tax Per Capita \$135.88 (50)	Bostic 329 (126) Chimney Rock Village 175 (109) Ellenboro 480 (200) Forest City 7,566 (69) Lake Lure 1,029 (9) Ruth 330 (160) Rutherfordton 4,140 (83) Spindale 4,031 (115)
<b>Sampson</b> 	2000 Burden: 3.33% 1999 Burden: 3.38% 1998 Burden: 3.06%  Change FY99-00: -1.47% Rank: 75 (2000), 76 (1999)  Population: 60,499 Per Capita Income: \$19,815	County Rev./Income 2.46% (69) County Rev. Per Cap. \$487.24 (86) Property Tax/Income 1.31% (77) Property Tax Per Cap. \$259.72 (88) Sales Tax/Income 0.58% (55) Sales Tax Per Capita \$114.74 (84)	County Rev./Income 2.49% (69) County Rev. Per Cap. \$513.41 (79) Property Tax/Income 1.35% (70) Property Tax Per Cap. \$277.69 (76) Sales Tax/Income 0.60% (54) Sales Tax Per Capita \$123.49 (76)	Autryville 197 (131) Clinton 8,645 (57) Garland 812 (93) Harrells 188 (179) Newton Grove 609 (98) Roseboro 1,274 (78) Salemberg 472 (122) Turkey 263 (184)
<b>Scotland</b> 	2000 Burden: 4.44% 1999 Burden: 4.69% 1998 Burden: 4.64%  Change FY99-00: -5.25% Rank: 26 (2000), 22 (1999)  Population: 36,036 Per Capita Income: \$20,182	County Rev./Income 3.16% (21) County Rev. Per Cap. \$636.80 (37) Property Tax/Income 1.93% (15) Property Tax Per Cap. \$390.40 (26) Sales Tax/Income 0.74% (16) Sales Tax Per Capita \$150.35 (24)	County Rev./Income 3.33% (16) County Rev. Per Cap. \$664.99 (33) Property Tax/Income 2.02% (12) Property Tax Per Cap. \$403.19 (23) Sales Tax/Income 0.76% (18) Sales Tax Per Capita \$151.63 (23)	East Laurinburg 295 (203) Gibson 585 (86) Laurinburg 15,974 (59) Wagram 802 (108)
<b>Stanly</b> 	2000 Burden: 3.87% 1999 Burden: 3.88% 1998 Burden: 3.95%  Change FY99-00: -0.25% Rank: 57 (2000), 61 (1999)  Population: 58,331 Per Capita Income: \$22,816	County Rev./Income 2.17% (85) County Rev. Per Cap. \$496.08 (84) Property Tax/Income 1.26% (83) Property Tax Per Cap. \$288.00 (73) Sales Tax/Income 0.55% (68) Sales Tax Per Capita \$124.41 (65)	County Rev./Income 2.20% (86) County Rev. Per Cap. \$496.82 (86) Property Tax/Income 1.26% (79) Property Tax Per Cap. \$285.50 (73) Sales Tax/Income 0.57% (68) Sales Tax Per Capita \$128.82 (62)	Albemarle 15,720 (34) Badin 1,157 (149) Locust 2,422 (168) New London 363 (190) Norwood 2,222 (147) Oakboro 1,201 (117) Richfield 516 (159) Stanfield 1,116 (162)
<b>Stokes</b> 	2000 Burden: 2.98% 1999 Burden: 3.02% 1998 Burden: 3.01%  Change FY99-00: -1.22% Rank: 95 (2000), 89 (1999)  Population: 44,892 Per Capita Income: \$21,170	County Rev./Income 2.38% (78) County Rev. Per Cap. \$504.70 (80) Property Tax/Income 1.35% (69) Property Tax Per Cap. \$285.41 (74) Sales Tax/Income 0.60% (50) Sales Tax Per Capita \$126.54 (61)	County Rev./Income 2.40% (77) County Rev. Per Cap. \$509.11 (82) Property Tax/Income 1.31% (76) Property Tax Per Cap. \$279.00 (74) Sales Tax/Income 0.60% (51) Sales Tax Per Capita \$127.26 (64)	Danbury 108 (167) King 5,975 (71) Walnut Cove 1,470 (158)






\*Rank within relevant population range.

COUNTY	OVERALL DATA <i>Combined County and Municipal</i>	2000 DATA <i>County Only</i> (Rank)	1999 DATA <i>County Only</i> (Rank)	2000 MUN. POPULATION (Rank in Combined Local Revenue Per Capita)*
<p><b>Surry</b></p> 	2000 Burden: 3.49% 1999 Burden: 3.40% 1998 Burden: 3.55%  Change FY99-00: 2.58% Rank: 71 (2000), 75 (1999)  Population: 71,466 Per Capita Income: \$23,465	County Rev./Income 2.46% (71) County Rev. Per Cap. \$576.45 (61) Property Tax/Income 1.18% (88) Property Tax Per Cap. \$275.77 (82) Sales Tax/Income 0.70% (25) Sales Tax Per Capita \$165.35 (13)	County Rev./Income 2.39% (78) County Rev. Per Cap. \$562.60 (64) Property Tax/Income 1.04% (95) Property Tax Per Cap. \$245.37 (94) Sales Tax/Income 0.71% (26) Sales Tax Per Capita \$167.76 (14)	Dobson 1,462 (95) Elkin 4,122 (28) Mount Airy 8,512 (25) Pilot Mountain 1,285 (48)
<p><b>Swain</b></p> 	2000 Burden: 3.94% 1999 Burden: 4.65% 1998 Burden: 3.27%  Change FY99-00: -15.25% Rank: 53 (2000), 26 (1999)  Population: 12,989 Per Capita Income: \$17,104	County Rev./Income 3.38% (16) County Rev. Per Cap. \$578.73 (58) Property Tax/Income 1.11% (89) Property Tax Per Cap. \$190.33 (100) Sales Tax/Income 0.83% (6) Sales Tax Per Capita \$141.76 (33)	County Rev./Income 4.05% (8) County Rev. Per Cap. \$675.59 (31) Property Tax/Income 1.22% (84) Property Tax Per Cap. \$203.86 (99) Sales Tax/Income 0.89% (4) Sales Tax Per Capita \$147.99 (33)	Bryson City 1,415 (86)
<p><b>Transylvania</b></p> 	2000 Burden: 4.30% 1999 Burden: 4.41% 1998 Burden: 4.22%  Change FY99-00: -2.29% Rank: 34 (2000), 33 (1999)  Population: 29,429 Per Capita Income: \$24,473	County Rev./Income 3.52% (13) County Rev. Per Cap. \$862.21 (8) Property Tax/Income 2.08% (9) Property Tax Per Cap. \$509.36 (9) Sales Tax/Income 0.71% (24) Sales Tax Per Capita \$173.26 (9)	County Rev./Income 3.60% (9) County Rev. Per Cap. \$881.56 (8) Property Tax/Income 2.14% (8) Property Tax Per Cap. \$523.50 (10) Sales Tax/Income 0.70% (30) Sales Tax Per Capita \$171.52 (10)	Brevard 6,809 (10) Rosman 492 (49)
<p><b>Tyrrell</b></p> 	2000 Burden: 5.03% 1999 Burden: 5.14% 1998 Burden: 5.04%  Change FY99-00: -2.16% Rank: 11 (2000), 8 (1999)  Population: 4,126 Per Capita Income: \$16,581	County Rev./Income 4.18% (6) County Rev. Per Cap. \$693.77 (23) Property Tax/Income 3.00% (5) Property Tax Per Cap. \$497.27 (10) Sales Tax/Income 0.76% (13) Sales Tax Per Capita \$126.28 (62)	County Rev./Income 4.35% (6) County Rev. Per Cap. \$731.70 (17) Property Tax/Income 3.15% (4) Property Tax Per Cap. \$529.06 (9) Sales Tax/Income 0.73% (23) Sales Tax Per Capita \$121.97 (79)	Columbia 819 (78)
<p><b>Union</b></p> 	2000 Burden: 4.24% 1999 Burden: 4.15% 1998 Burden: 4.16%  Change FY99-00: 2.32% Rank: 38 (2000), 46 (1999)  Population: 124,793 Per Capita Income: \$23,522	County Rev./Income 2.59% (60) County Rev. Per Cap. \$609.46 (46) Property Tax/Income 1.45% (59) Property Tax Per Cap. \$340.62 (48) Sales Tax/Income 0.56% (63) Sales Tax Per Capita \$131.37 (51)	County Rev./Income 2.49% (68) County Rev. Per Cap. \$588.40 (58) Property Tax/Income 1.48% (54) Property Tax Per Cap. \$349.53 (44) Sales Tax/Income 0.58% (62) Sales Tax Per Capita \$137.51 (48)	Hemby Bridge 905 (214) Indian Trail 12,046 (77) Lake Park 2,143 (178) Marshville 2,380 (110) Marvin 1,048 (183) Mineral Springs 1,382 (186) Monroe 26,456 (14) Stallings 3,223 (172) Unionville 5,185 (84) Waxhaw 2,653 (138) Weddington 6,755 (81) Wesley Chapel 2,643 (192) Wingate 2,424 (137)

\*Rank within relevant population range.

COUNTY	OVERALL DATA <i>Combined County and Municipal</i>	2000 DATA <i>County Only</i> (Rank)	1999 DATA <i>County Only</i> (Rank)	2000 MUN. POPULATION (Rank in Combined Local Revenue Per Capita)*
<b>Vance</b> 	2000 Burden: 4.64% 1999 Burden: 4.71% 1998 Burden: 4.57%  Change FY99-00: -1.40% Rank: 21 (2000), 20 (1999)  Population: 43,083 Per Capita Income: \$20,168	County Rev./Income 2.95% (30) County Rev. Per Cap. \$595.48 (51) Property Tax/Income 1.72% (25) Property Tax Per Cap. \$346.65 (43) Sales Tax/Income 0.75% (15) Sales Tax Per Capita \$150.73 (23)	County Rev./Income 2.94% (35) County Rev. Per Cap. \$585.54 (60) Property Tax/Income 1.68% (32) Property Tax Per Cap. \$335.26 (54) Sales Tax/Income 0.75% (20) Sales Tax Per Capita \$148.63 (32)	Henderson 16,143 (49) Kittrell 148 (211) Middleburg 162 (187)
<b>Wake</b> 	2000 Burden: 3.97% 1999 Burden: 4.01% 1998 Burden: 4.04%  Change FY99-00: -0.96% Rank: 52 (2000), 56 (1999)  Population: 633,288 Per Capita Income: \$35,759	County Rev./Income 2.12% (89) County Rev. Per Cap. \$758.65 (13) Property Tax/Income 1.32% (76) Property Tax Per Cap. \$471.16 (13) Sales Tax/Income 0.38% (98) Sales Tax Per Capita \$136.39 (43)	County Rev./Income 2.09% (93) County Rev. Per Cap. \$723.92 (19) Property Tax/Income 1.23% (83) Property Tax Per Cap. \$425.96 (21) Sales Tax/Income 0.41% (99) Sales Tax Per Capita \$142.50 (39)	Apex 20,473 (19) Cary 95,386 (7) Fuquay-Varina 8,023 (15) Garner 18,163 (13) Holly Springs 9,281 (5) Knightdale 6,014 (24) Morrisville 5,255 (2) Raleigh 278,402 (5) Rolesville 915 (20) Wake Forest 12,758 (17) Wendell 4,285 (49) Zebulon 4,082 (21)
<b>Warren</b> 	2000 Burden: 4.83% 1999 Burden: 5.02% 1998 Burden: 4.85%  Change FY99-00: -3.89% Rank: 15 (2000), 11 (1999)  Population: 20,094 Per Capita Income: \$16,991	County Rev./Income 3.98% (8) County Rev. Per Cap. \$675.65 (26) Property Tax/Income 2.29% (6) Property Tax Per Cap. \$388.58 (27) Sales Tax/Income 0.68% (33) Sales Tax Per Capita \$115.46 (79)	County Rev./Income 4.23% (7) County Rev. Per Cap. \$717.31 (20) Property Tax/Income 2.56% (6) Property Tax Per Cap. \$433.92 (18) Sales Tax/Income 0.71% (29) Sales Tax Per Capita \$119.70 (83)	Macon 115 (76) Norlina 1,110 (97) Warrenton 813 (32)
<b>Washington</b> 	2000 Burden: 4.24% 1999 Burden: 4.37% 1998 Burden: 4.09%  Change FY99-00: -2.87% Rank: 39 (2000), 38 (1999)  Population: 13,709 Per Capita Income: \$18,906	County Rev./Income 2.86% (36) County Rev. Per Cap. \$541.51 (71) Property Tax/Income 1.72% (26) Property Tax Per Cap. \$324.27 (57) Sales Tax/Income 0.60% (49) Sales Tax Per Capita \$113.44 (87)	County Rev./Income 3.06% (28) County Rev. Per Cap. \$585.47 (61) Property Tax/Income 1.88% (20) Property Tax Per Cap. \$358.40 (38) Sales Tax/Income 0.64% (39) Sales Tax Per Capita \$123.05 (77)	Creswell 278 (80) Plymouth 4,103 (123) Roper 612 (102)
<b>Watauga</b> 	2000 Burden: 4.72% 1999 Burden: 4.81% 1998 Burden: 4.85%  Change FY99-00: -1.84% Rank: 17 (2000), 15 (1999)  Population: 42,827 Per Capita Income: \$22,122	County Rev./Income 2.75% (44) County Rev. Per Cap. \$609.28 (47) Property Tax/Income 1.39% (65) Property Tax Per Cap. \$306.98 (64) Sales Tax/Income 0.81% (9) Sales Tax Per Capita \$179.54 (7)	County Rev./Income 2.80% (46) County Rev. Per Cap. \$617.70 (46) Property Tax/Income 1.45% (58) Property Tax Per Cap. \$320.22 (59) Sales Tax/Income 0.82% (9) Sales Tax Per Capita \$180.45 (7)	Beech Mountain 311 (2) Blowing Rock 1,423 (6) Boone 13,502 (40) Seven Devils 129 (5)

\*Rank within relevant population range.

COUNTY	OVERALL DATA <i>Combined County and Municipal</i>	2000 DATA <i>County Only</i> (Rank)	1999 DATA <i>County Only</i> (Rank)	2000 MUN. POPULATION (Rank in Combined Local Revenue Per Capita)*
Wayne	 <p>2000 Burden: 3.58% 1999 Burden: 3.53% 1998 Burden: 3.33%</p> <p>Change FY99-00: 1.38% Rank: 68 (2000), 70 (1999)</p> <p>Population: 113,524 Per Capita Income: \$20,050</p>	<p>County Rev./Income 2.31% (83) County Rev. Per Cap. \$463.86 (93) Property Tax/Income 1.07% (94) Property Tax Per Cap. \$214.98 (98) Sales Tax/Income 0.69% (31) Sales Tax Per Capita \$137.77 (42)</p>	<p>County Rev./Income 2.28% (82) County Rev. Per Cap. \$464.92 (96) Property Tax/Income 1.07% (94) Property Tax Per Cap. \$219.20 (96) Sales Tax/Income 0.64% (43) Sales Tax Per Capita \$130.55 (58)</p>	<p>Eureka 244 (233) Fremont 1,466 (141) Goldsboro 39,102 (23) Mount Olive 4,575 (144) Pikeville 720 (121) Seven Springs 86 (94) Walnut Creek 861 (233)</p>
Wilkes	 <p>2000 Burden: 3.01% 1999 Burden: 3.07% 1998 Burden: 3.06%</p> <p>Change FY99-00: -2.10% Rank: 90 (2000), 88 (1999)</p> <p>Population: 65,786 Per Capita Income: \$23,455</p>	<p>County Rev./Income 2.36% (80) County Rev. Per Cap. \$553.42 (68) Property Tax/Income 1.19% (86) Property Tax Per Cap. \$280.09 (78) Sales Tax/Income 0.69% (29) Sales Tax Per Capita \$162.31 (15)</p>	<p>County Rev./Income 2.40% (76) County Rev. Per Cap. \$554.73 (68) Property Tax/Income 1.19% (85) Property Tax Per Cap. \$275.68 (79) Sales Tax/Income 0.71% (25) Sales Tax Per Capita \$165.10 (16)</p>	<p>North Wilkesboro 4,119 (29) Ronda 461 (140) Wilkesboro 3,166 (37)</p>
Wilson	 <p>2000 Burden: 4.55% 1999 Burden: 4.71% 1998 Burden: 5.19%</p> <p>Change FY99-00: -3.50% Rank: 22 (2000), 19 (1999)</p> <p>Population: 74,027 Per Capita Income: \$24,550</p>	<p>County Rev./Income 2.36% (81) County Rev. Per Cap. \$578.50 (59) Property Tax/Income 1.48% (57) Property Tax Per Cap. \$362.75 (34) Sales Tax/Income 0.53% (73) Sales Tax Per Capita \$130.62 (53)</p>	<p>County Rev./Income 2.48% (71) County Rev. Per Cap. \$612.59 (48) Property Tax/Income 1.52% (48) Property Tax Per Cap. \$377.00 (32) Sales Tax/Income 0.57% (65) Sales Tax Per Capita \$141.79 (41)</p>	<p>Black Creek 716 (142) Elm City 1,168 (195) Lucama 849 (148) Saratoga 380 (127) Sims 128 (130) Stantonsburg 728 (134) Wilson 44,551 (18)</p>
Yadkin	 <p>2000 Burden: 3.34% 1999 Burden: 3.18% 1998 Burden: 2.99%</p> <p>Change FY99-00: 5.10% Rank: 74 (2000), 84 (1999)</p> <p>Population: 36,504 Per Capita Income: \$22,222</p>	<p>County Rev./Income 2.62% (56) County Rev. Per Cap. \$582.69 (56) Property Tax/Income 1.51% (52) Property Tax Per Cap. \$334.74 (52) Sales Tax/Income 0.61% (46) Sales Tax Per Capita \$136.04 (44)</p>	<p>County Rev./Income 2.47% (72) County Rev. Per Cap. \$548.50 (70) Property Tax/Income 1.37% (68) Property Tax Per Cap. \$305.37 (68) Sales Tax/Income 0.61% (50) Sales Tax Per Capita \$135.21 (52)</p>	<p>Arlington 893 (166) Boonville 1,143 (161) East Bend 662 (95) Jonesville 2,270 (135) Yadkinville 2,825 (59)</p>
Yancey	 <p>2000 Burden: 3.07% 1999 Burden: 3.22% 1998 Burden: 3.08%</p> <p>Change FY99-00: -4.69% Rank: 88 (2000), 80 (1999)</p> <p>Population: 17,831 Per Capita Income: \$19,277</p>	<p>County Rev./Income 2.61% (58) County Rev. Per Cap. \$504.02 (82) Property Tax/Income 1.35% (68) Property Tax Per Cap. \$260.71 (86) Sales Tax/Income 0.79% (11) Sales Tax Per Capita \$151.96 (22)</p>	<p>County Rev./Income 2.73% (50) County Rev. Per Cap. \$521.33 (77) Property Tax/Income 1.45% (59) Property Tax Per Cap. \$275.97 (78) Sales Tax/Income 0.79% (11) Sales Tax Per Capita \$151.52 (24)</p>	<p>Burnsville 1,628 (92)</p>

\*Rank within relevant population range.

## 2000 COMBINED COUNTY & MUNICIPAL REVENUES BY MUNICIPALITY

### Municipalities with populations greater than 25,000 (24 municipalities ranked)

Municipality	County	Combined Local Revenues			Combined Property Tax Burden			Combined Sales Tax Burden		
		Per Capita	2000 Rank	1999 Rank	Per Capita	2000 Rank	1999 Rank	Per Capita	2000 Rank	1999 Rank
<i>High Burden — Upper Quartile</i>										
Charlotte	Mecklenburg	\$1,826.14	1	1	\$1,000.60	1	2	\$409.42	1	7
Wilmington	New Hanover	\$1,646.23	2	9	\$984.44	2	12	\$312.32	3	1
Hickory	Catawba	\$1,575.47	3	12	\$889.78	4	9	\$303.71	4	3
Durham	Durham	\$1,508.55	4	2	\$909.80	3	3	\$255.83	11	5
Raleigh	Wake	\$1,455.31	5	10	\$788.33	11	13	\$282.22	6	4
Asheville	Buncombe	\$1,441.28	6	7	\$767.97	13	10	\$320.68	2	2
<i>Average Burden — Second and Third Quartiles</i>										
Cary	Wake	\$1,425.66	7	11	\$873.92	6	8	\$273.10	7	8
Greensboro	Guilford	\$1,417.13	8	4	\$830.04	7	5	\$255.76	12	6
Chapel Hill	Orange <sup>a</sup>	\$1,392.27	9	3	\$882.64	5	4	\$234.48	21	13
High Point	Guilford <sup>a</sup>	\$1,370.11	10	6	\$808.70	9	6	\$248.24	18	9
Winston-Salem	Forsyth	\$1,360.27	11	8	\$780.04	12	7	\$250.35	16	10
Huntersville	Mecklenburg	\$1,254.53	12	14	\$808.99	8	11	\$251.97	15	22
Concord	Cabarrus	\$1,251.02	13	5	\$795.16	10	1	\$260.13	9	18
Monroe	Union	\$1,233.14	14	13	\$642.22	17	15	\$262.24	8	16
Salisbury	Rowan	\$1,190.58	15	15	\$734.15	14	17	\$234.50	20	19
Greenville	Pitt	\$1,180.06	16	16	\$522.78	21	19	\$259.82	10	11
Gastonia	Gaston	\$1,119.95	17	17	\$656.28	15	14	\$232.75	22	15
Wilson	Wilson	\$1,113.63	18	23	\$612.77	18	23	\$219.71	23	24
<i>Low Burden — Lower Quartile</i>										
Fayetteville	Cumberland	\$1,104.88	19	18	\$589.71	19	18	\$253.95	14	14
Rocky Mount	Nash <sup>a</sup>	\$1,062.86	20	21	\$526.85	20	21	\$286.81	5	17
Kannapolis	Cabarrus <sup>a</sup>	\$973.31	21	20	\$644.25	16	16	\$208.75	24	23
Burlington	Alamance	\$965.32	22	19	\$515.90	22	20	\$249.95	17	12
Goldensboro	Wayne	\$892.33	23	22	\$407.08	23	22	\$254.65	13	21
Jacksonville	Onslow	\$737.97	24	24	\$317.82	24	24	\$245.57	19	20

### Municipalities with populations of 5,000 - 24,999 (84 municipalities ranked)

Municipality	County	Combined Local Revenues			Combined Property Tax Burden			Combined Sales Tax Burden		
		Per Capita	2000 Rank	1999 Rank	Per Capita	2000 Rank	1999 Rank	Per Capita	2000 Rank	1999 Rank
<i>High Burden — Upper Quartile</i>										
Kill Devil Hills	Dare	\$2,786.69	1	1	\$1,337.59	1	2	\$520.69	1	1
Morrisville	Wake	\$2,005.92	2	3	\$1,245.81	2	3	\$240.59	51	65
Oak Island	Brunswick	\$1,809.80	3	61	\$1,162.22	3	28	\$321.35	6	80
Carolina Beach	New Hanover	\$1,735.78	4	5	\$973.08	4	9	\$334.66	4	3
Holly Springs	Wake	\$1,551.65	5	6	\$800.75	15	19	\$245.48	46	39
Washington	Beaufort	\$1,426.60	6	18	\$614.10	40	42	\$308.71	10	12
Hillsborough	Orange	\$1,416.88	7	12	\$880.68	7	5	\$239.58	53	40
Morehead City	Carteret	\$1,408.88	8	10	\$802.94	14	20	\$312.50	8	6
Cornelius	Mecklenburg	\$1,402.23	9	13	\$923.31	5	7	\$268.63	21	59
Brevard	Transylvania	\$1,373.03	10	8	\$780.73	18	15	\$258.02	31	22
Davidson	Mecklenburg	\$1,368.75	11	9	\$887.74	6	4	\$271.57	19	61
Clayton	Johnston	\$1,360.37	12	15	\$700.75	25	36	\$257.25	32	64
Garner	Wake	\$1,344.04	13	16	\$844.97	9	13	\$287.53	16	15
Conover	Catawba	\$1,343.08	14	2	\$781.79	17	1	\$329.18	5	9

## 2000 COMBINED COUNTY &amp; MUNICIPAL REVENUES BY MUNICIPALITY (CONT.)

Municipality	County	Combined Local Revenues			Combined Property Tax Burden			Combined Sales Tax Burden		
		Per Capita	2000 Rank	1999 Rank	Per Capita	2000 Rank	1999 Rank	Per Capita	2000 Rank	1999 Rank
Fuquay-Varina	Wake	\$1,320.08	15	11	\$816.21	12	12	\$259.76	27	19
Matthews	Mecklenburg	\$1,300.17	16	23	\$832.17	10	10	\$262.19	24	68
Wake Forest	Wake	\$1,289.77	17	26	\$723.46	23	30	\$258.44	28	30
Carrboro	Orange	\$1,280.89	18	17	\$854.52	8	6	\$235.52	56	41
Apex	Wake	\$1,275.00	19	22	\$740.76	21	25	\$248.81	41	43
Kernersville	Forsyth	\$1,264.83	20	20	\$823.47	11	11	\$245.97	44	34
Hendersonville	Henderson	\$1,260.30	21	14	\$743.92	20	16	\$304.01	11	5

*Average Burden — Second and Third Quartiles*

Smithfield	Johnston	\$1,256.59	22	24	\$682.96	29	26	\$261.41	25	28
Roxboro	Person	\$1,255.90	23	21	\$812.91	13	8	\$245.39	47	57
Knightdale	Wake	\$1,250.44	24	27	\$728.07	22	24	\$258.25	30	33
Mount Airy	Surry	\$1,241.82	25	28	\$648.69	34	39	\$340.12	3	4
Pinehurst	Moore	\$1,238.41	26	7	\$702.44	24	14	\$291.14	14	11
Waynesville	Haywood	\$1,233.90	27	29	\$600.43	42	40	\$314.79	7	8
Mint Hill	Mecklenburg	\$1,221.16	28	30	\$792.41	16	17	\$251.29	39	73
Black Mountain	Buncombe	\$1,218.17	29	19	\$602.56	41	33	\$252.75	38	36
Mooresville	Iredell	\$1,215.60	30	25	\$700.69	26	35	\$286.18	17	14
Southern Pines	Moore	\$1,214.06	31	4	\$697.75	27	22	\$301.84	12	10
Newton	Catawba	\$1,195.59	32	62	\$633.48	35	60	\$311.41	9	7
Sanford	Lee	\$1,191.55	33	84	\$758.60	19	18	\$260.59	26	23
Albemarle	Stanly	\$1,171.53	34	41	\$543.96	50	52	\$255.76	34	29
Tarboro	Edgecombe	\$1,154.89	35	31	\$569.25	46	37	\$210.43	69	71
Roanoke Rapids	Halifax	\$1,137.05	36	34	\$530.73	54	56	\$223.41	62	60
Statesville	Iredell	\$1,135.89	37	39	\$628.62	36	44	\$295.71	13	13
Lincolnton	Lincoln	\$1,129.06	38	32	\$649.78	33	29	\$290.96	15	16
Reidsville	Rockingham	\$1,128.85	39	37	\$679.13	30	31	\$229.34	60	58
Boone	Watauga	\$1,109.26	40	38	\$493.24	64	63	\$377.05	2	2
Siler City	Chatham	\$1,096.24	41	82	\$661.98	32	23	\$250.84	40	18
Williamston	Martin	\$1,095.14	42	50	\$672.36	31	32	\$245.66	45	53
Whiteville	Columbus	\$1,094.63	43	36	\$569.09	47	47	\$240.02	52	52
Selma	Johnston	\$1,089.49	44	81	\$585.75	43	45	\$215.33	68	67
Kinston	Lenoir	\$1,080.94	45	35	\$614.61	38	41	\$209.28	70	51
Belmont	Gaston	\$1,077.14	46	33	\$689.47	28	21	\$237.36	55	48
Elizabeth City	Pasquotank	\$1,075.05	47	51	\$538.24	52	68	\$254.80	36	17
New Bern	Craven	\$1,069.29	48	44	\$526.70	55	51	\$271.47	20	21
Henderson	Vance	\$1,067.53	49	46	\$583.58	44	46	\$264.69	22	31
Cherryville	Gaston	\$1,067.25	50	40	\$614.50	39	34	\$241.90	50	45
Eden	Rockingham	\$1,043.44	51	54	\$574.91	45	50	\$226.14	61	56
Oxford	Granville	\$1,038.04	52	55	\$522.07	56	61	\$254.14	37	63
Dunn	Harnett	\$1,025.97	53	58	\$473.36	70	71	\$218.80	65	69
Edenton	Chowan	\$1,025.55	54	52	\$500.13	60	54	\$222.94	64	66
Lumberton	Robeson	\$1,023.87	55	42	\$485.93	66	67	\$248.69	42	35
Mount Holly	Gaston	\$1,002.53	56	43	\$625.61	37	27	\$223.36	63	47
Clinton	Sampson	\$995.95	57	64	\$489.04	65	69	\$256.18	33	42
Lenoir	Caldwell	\$985.63	58	47	\$519.36	57	49	\$229.49	59	55
Laurinburg	Scotland	\$983.99	59	49	\$557.30	49	43	\$216.84	66	70
Asheboro	Randolph	\$977.76	60	53	\$541.65	51	48	\$231.10	58	50
Lexington	Davidson	\$977.25	61	56	\$498.89	61	64	\$255.40	35	26
Shelby	Cleveland	\$975.32	62	63	\$532.54	53	58	\$215.51	67	72
Hamlet	Richmond	\$969.97	63	65	\$484.26	68	70	\$274.37	18	25

*Low Burden — Lower Quartile*

Thomasville	Davidson	\$953.98	64	57	\$507.37	58	53	\$244.87	48	27
Rockingham	Richmond	\$947.66	65	59	\$475.71	69	66	\$262.41	23	24
Mebane	Alamance	\$947.35	66	66	\$564.92	48	57	\$239.40	54	49
Morganton	Burke	\$945.27	67	48	\$502.46	59	59	\$173.73	75	62
Kings Mountain	Cleveland*	\$916.37	68	60	\$455.62	71	75	\$182.90	73	76
Forest City	Rutherford	\$880.51	69	72	\$409.70	75	78	\$197.98	72	75

## 2000 COMBINED COUNTY & MUNICIPAL REVENUES BY MUNICIPALITY (CONT.)

Municipality	County	Combined Local Revenues			Combined Property Tax Burden			Combined Sales Tax Burden		
		Per Capita	2000 Rank	1999 Rank	Per Capita	2000 Rank	1999 Rank	Per Capita	2000 Rank	1999 Rank
Graham	Alamance	\$854.88	70	67	\$431.14	73	74	\$248.23	43	32
King	Stokes	\$826.20	71	73	\$496.79	63	73	\$205.01	71	74
Archdale	Randolph	\$780.93	72	75	\$363.26	78	81	\$242.41	49	44
Elon College	Alamance	\$775.07	73	70	\$391.68	76	76	\$231.67	57	38
Clemmons	Forsyth	\$757.61	74	71	\$498.07	62	55	\$158.26	76	78
Lewisville	Forsyth	\$737.48	75	74	\$484.27	67	62	\$154.35	77	79
Havelock	Craven	\$698.98	76	77	\$337.97	81	83	\$175.90	74	77
Indian Trail	Union	\$697.29	77	76	\$387.33	77	77	\$145.80	78	81
Summerfield	Guilford	\$666.31	78	68	\$437.76	72	72	\$129.30	81	20
Bessemer City	Gaston	\$655.55	79	45	\$410.88	74	38	\$118.15	84	46
Trinity	Randolph	\$639.51	80	80	\$250.83	84	84	\$258.38	29	54
Weddington	Union	\$636.59	81	79	\$354.04	79	79	\$136.36	79	82
Spring Lake	Cumberland	\$616.13	82	69	\$336.63	82	65	\$122.51	82	37
Hope Mills	Cumberland	\$616.13	82	78	\$336.63	82	82	\$122.51	82	84
Unionville	Union	\$615.86	84	83	\$346.09	80	80	\$131.37	80	83

### Municipalities with populations of 1,000 - 4,999 (198 municipalities ranked)

Municipality	County	Combined Local Revenues			Combined Property Tax Burden			Combined Sales Tax Burden		
		Per Capita	2000 Rank	1999 Rank	Per Capita	2000 Rank	1999 Rank	Per Capita	2000 Rank	1999 Rank
<i>High Burden — Upper Quartile</i>										
Nags Head	Dare	\$4,002.92	1	1	\$1,901.56	1	1	\$715.27	1	1
Manteo	Dare	\$3,197.39	2	7	\$1,501.30	3	11	\$557.18	3	9
Atlantic Beach	Carteret	\$2,682.51	3	8	\$1,452.86	5	8	\$588.45	2	4
Southern Shores	Dare	\$2,678.86	4	86	\$1,261.46	6	6	\$489.35	5	5
Kitty Hawk	Dare	\$2,545.94	5	4	\$1,229.49	7	7	\$473.14	6	6
Blowing Rock	Watauga	\$2,491.30	6	3	\$1,482.78	4	2	\$352.11	14	13
Wrightsville Beach	New Hanover	\$2,489.38	7	10	\$1,204.87	8	13	\$450.62	8	8
Claremont	Catawba	\$2,432.97	8	11	\$1,726.36	2	3	\$317.21	33	42
Lake Lure	Rutherford	\$2,150.97	9	5	\$1,132.97	10	5	\$519.41	4	2
Surf City	Pender	\$2,117.42	10	9	\$1,089.44	12	9	\$357.75	11	11
Elizabethtown	Bladen	\$1,934.20	11	12	\$785.47	23	28	\$254.72	84	108
Emerald Isle	Carteret	\$1,873.81	12	13	\$1,044.12	15	14	\$402.51	9	10
Southport	Brunswick	\$1,869.79	13	161	\$1,158.58	9	18	\$347.38	15	23
Pineville	Mecklenburg	\$1,791.46	14	19	\$1,070.12	14	16	\$327.40	23	64
Biltmore Forest	Buncombe	\$1,771.90	15	15	\$1,099.03	11	10	\$453.17	7	7
Kure Beach	New Hanover	\$1,653.17	16	6	\$1,020.08	17	4	\$376.40	10	3
Bladenboro	Bladen	\$1,609.40	17	18	\$611.35	59	69	\$208.89	151	165
Weaverville	Buncombe	\$1,574.90	18	17	\$766.66	25	25	\$319.79	30	32
Madison	Rockingham	\$1,570.88	19	27	\$1,080.88	13	19	\$239.64	102	114
Shallotte	Brunswick	\$1,540.19	20	78	\$1,022.80	16	12	\$314.03	34	25
Zebulon	Wake	\$1,515.72	21	25	\$904.15	18	23	\$321.43	27	49
Yanceyville	Caswell	\$1,476.86	22	187	\$348.44	183	183	\$150.46	188	192
Pine Knoll Shores	Carteret	\$1,460.66	23	28	\$900.05	19	24	\$357.27	12	16
Franklin	Macon	\$1,444.53	24	30	\$739.83	29	37	\$332.02	20	27
Murphy	Cherokee	\$1,440.74	25	24	\$615.14	58	68	\$344.58	17	17
Canton	Haywood	\$1,398.25	26	20	\$888.80	20	17	\$291.02	47	33
Jamestown	Guilford	\$1,396.15	27	22	\$710.39	35	38	\$184.82	168	72
Elkin	Surry	\$1,392.55	28	32	\$693.98	40	54	\$324.85	26	19
North Wilkesboro	Wilkes	\$1,372.19	29	23	\$719.09	32	27	\$320.10	29	22
Stoneville	Rockingham	\$1,368.23	30	48	\$755.65	27	44	\$244.32	93	129
Leland	Brunswick	\$1,332.75	31	46	\$815.29	22	29	\$356.95	13	31
Boiling Spring Lakes	Brunswick	\$1,324.32	32	29	\$852.47	21	20	\$289.83	49	26
Aberdeen	Moore	\$1,320.56	33	37	\$698.24	38	34	\$328.22	22	39
Belhaven	Beaufort	\$1,317.70	34	26	\$510.18	112	117	\$321.22	28	48
Farmville	Pitt	\$1,307.21	35	57	\$562.64	78	73	\$276.14	63	65



## 2000 COMBINED COUNTY &amp; MUNICIPAL REVENUES BY MUNICIPALITY (CONT.)

Municipality	County	Combined Local Revenues			Combined Property Tax Burden			Combined Sales Tax Burden		
		Per Capita	2000 Rank	1999 Rank	Per Capita	2000 Rank	1999 Rank	Per Capita	2000 Rank	1999 Rank
Louisburg	Franklin	\$1,300.36	36	34	\$658.61	46	60	\$219.54	137	156
Wilkesboro	Wilkes	\$1,282.54	37	43	\$703.36	37	33	\$326.95	24	24
West Jefferson	Ashe	\$1,275.83	38	60	\$761.79	26	42	\$287.46	51	51
Bermuda Run	Davie	\$1,272.21	39	129	\$571.36	75	182	\$294.08	45	196
Weldon	Halifax	\$1,267.22	40	35	\$610.48	60	62	\$248.78	88	60
Laurel Park	Henderson	\$1,259.12	41	41	\$722.85	31	35	\$340.66	18	30
Carolina Shores	Brunswick	\$1,248.80	42	52	\$775.78	24	39	\$318.10	32	47
Wallace	Duplin	\$1,231.06	43	16	\$538.82	92	75	\$209.22	150	85
Benson	Johnston	\$1,230.79	44	69	\$624.63	56	78	\$225.15	128	151
Tryon	Polk	\$1,229.71	45	31	\$706.53	36	30	\$244.12	95	103
Beaufort	Carteret	\$1,221.89	46	54	\$694.42	39	56	\$277.18	61	63
Robbins	Moore	\$1,216.86	47	51	\$555.91	80	61	\$304.41	40	36
Pilot Mountain	Surry	\$1,207.31	48	56	\$688.14	42	59	\$331.72	21	20
Wendell	Wake	\$1,199.21	49	42	\$691.74	41	47	\$267.85	70	53
Pittsboro	Chatham	\$1,199.14	50	33	\$712.65	34	31	\$273.74	65	61

*Average Burden — Second and Third Quartiles*

Cape Carteret	Carteret	\$1,178.94	51	59	\$744.16	28	45	\$285.16	55	56
Maiden	Catawba	\$1,174.07	52	148	\$633.06	51	147	\$302.72	42	45
Sylva	Jackson	\$1,154.05	53	38	\$656.14	47	36	\$326.86	25	15
Murfreesboro	Hertford	\$1,150.02	54	50	\$602.20	63	55	\$293.68	46	70
Spruce Pine	Mitchell	\$1,143.42	55	103	\$631.93	52	21	\$308.04	38	12
Franklinton	Franklin	\$1,138.37	56	81	\$597.39	66	86	\$200.85	158	176
Mayodan	Rockingham	\$1,132.19	57	44	\$660.38	45	51	\$235.02	113	120
Mount Pleasant	Cabarrus	\$1,127.59	58	39	\$679.18	43	26	\$198.64	160	167
Yadkinville	Yadkin	\$1,117.63	59	71	\$599.17	65	81	\$244.27	94	115
Cramerton	Gaston	\$1,104.26	60	40	\$725.49	30	22	\$220.97	134	117
Ramseur	Randolph	\$1,098.64	61	61	\$652.77	48	52	\$246.91	91	116
Spring Hope	Nash	\$1,093.81	62	21	\$626.74	55	70	\$267.19	71	88
Long View	Catawba	\$1,092.77	63	47	\$577.82	71	46	\$303.20	41	46
Kenly	Johnston	\$1,090.19	64	91	\$626.80	54	72	\$238.91	103	150
Broadway	Lee	\$1,089.33	65	67	\$643.14	49	48	\$277.84	60	67
Fletcher	Henderson	\$1,082.08	66	53	\$608.43	62	49	\$285.34	54	28
Andrews	Cherokee	\$1,080.91	67	87	\$466.27	132	158	\$346.44	16	14
Ahoskie	Hertford	\$1,080.01	68	55	\$576.34	72	50	\$290.80	48	66
Carthage	Moore	\$1,077.28	69	100	\$570.33	76	98	\$311.54	37	44
Newport	Carteret	\$1,076.71	70	96	\$608.67	61	87	\$234.17	115	145
Stanley	Gaston	\$1,076.16	71	68	\$636.51	50	53	\$247.24	90	107
Beulaville	Duplin	\$1,072.41	72	73	\$542.46	90	89	\$223.62	131	91
Troutman	Iredell	\$1,072.13	73	64	\$596.33	68	134	\$339.52	19	55
Tabor City	Columbus	\$1,065.39	74	63	\$535.54	95	74	\$224.22	129	119
Scotland Neck	Halifax	\$1,059.11	75	113	\$419.67	159	170	\$181.17	169	177
Sparta	Alleghany	\$1,056.40	76	135	\$543.80	88	105	\$306.42	39	43
Grifton	Pitt	\$1,051.37	77	99	\$450.07	137	136	\$286.39	52	75
Roseboro	Sampson	\$1,050.70	78	110	\$483.54	126	128	\$271.11	67	102
Marion	McDowell	\$1,045.25	79	84	\$551.49	84	85	\$311.77	36	38
Mount Gilead	Montgomery	\$1,037.48	80	89	\$621.16	57	43	\$215.88	142	142
Whispering Pines	Moore	\$1,037.37	81	58	\$628.16	53	32	\$288.43	50	37
Warsaw	Duplin	\$1,036.97	82	62	\$545.87	85	65	\$204.85	154	81
Rutherfordton	Rutherford	\$1,030.73	83	79	\$522.53	104	88	\$247.43	89	86
Wadesboro	Anson	\$1,027.57	84	75	\$573.78	74	66	\$242.81	96	111
Nashville	Nash	\$1,026.74	85	93	\$553.56	82	82	\$252.47	86	101
Bryson City	Swain	\$1,026.46	86	36	\$425.64	152	111	\$259.80	79	40
Burgaw	Pender	\$1,024.98	87	85	\$512.84	111	97	\$266.11	73	90
Rose Hill	Duplin	\$1,021.71	88	83	\$495.96	119	102	\$213.14	146	92
Woodfin	Buncombe	\$1,021.60	89	95	\$530.42	98	77	\$223.67	130	149
Enfield	Halifax	\$1,018.42	90	117	\$426.81	150	176	\$185.13	167	179
Robersonville	Martin	\$1,012.54	91	126	\$574.04	73	76	\$218.36	138	161
Burnsville	Yancey	\$1,008.42	92	74	\$544.08	87	71	\$301.17	43	34
Four Oaks	Johnston	\$1,008.26	93	112	\$523.30	103	107	\$197.76	161	169

## 2000 COMBINED COUNTY &amp; MUNICIPAL REVENUES BY MUNICIPALITY (CONT.)

Municipality	County	Combined Local Revenues			Combined Property Tax Burden			Combined Sales Tax Burden		
		Per Capita	2000 Rank	1999 Rank	Per Capita	2000 Rank	1999 Rank	Per Capita	2000 Rank	1999 Rank
Denton	Davidson	\$1,006.37	94	118	\$525.77	100	121	\$267.07	72	69
Dobson	Surry	\$1,004.24	95	105	\$494.48	120	142	\$319.35	31	18
Bethel	Pitt	\$1,004.17	96	66	\$446.26	140	120	\$271.71	66	59
Norlina	Warren	\$999.76	97	72	\$507.37	115	84	\$231.19	119	110
Jefferson	Ashe	\$997.27	98	123	\$552.37	83	92	\$284.57	56	50
Clyde	Haywood	\$993.21	99	70	\$515.99	108	79	\$282.06	57	35
Gibsonville	Guilford <sup>a</sup>	\$991.45	100	80	\$600.83	64	58	\$259.93	78	62
Ranlo	Gaston	\$990.48	101	184	\$585.61	69	152	\$235.44	112	197
Sunset Beach	Brunswick	\$987.89	102	14	\$716.80	33	15	\$158.28	181	21
Rural Hall	Forsyth	\$986.77	103	97	\$670.53	44	40	\$217.15	141	153
Princeton	Johnston	\$986.56	104	130	\$542.30	91	108	\$208.70	152	172
Chadbourn	Columbus	\$982.87	105	102	\$507.69	114	112	\$227.92	123	124
Taylorsville	Alexander	\$982.09	106	146	\$460.61	134	171	\$313.52	35	52
Pembroke	Robeson	\$978.45	107	121	\$422.46	157	165	\$255.19	82	84
Lowell	Gaston	\$973.67	108	94	\$596.37	67	57	\$237.32	108	106
Red Springs	Robeson	\$970.62	109	101	\$411.57	165	169	\$268.87	68	77
Marshville	Union	\$967.07	110	143	\$544.74	86	95	\$213.45	145	162
Pinebluff	Moore	\$966.83	111	88	\$490.67	121	94	\$298.21	44	41
Winterville	Pitt	\$965.53	112	182	\$439.33	144	189	\$237.82	106	195
China Grove	Rowan	\$950.01	113	169	\$584.96	70	149	\$240.38	100	126
Swansboro	Onslow	\$949.14	114	122	\$468.02	130	133	\$229.04	120	148
Spindale	Rutherford	\$946.54	115	92	\$543.21	89	101	\$252.39	87	109
Valdese	Burke	\$943.07	116	77	\$505.48	117	99	\$173.64	177	97
Oakboro	Stanly	\$942.32	117	144	\$536.22	93	110	\$285.45	53	87
Spencer	Rowan	\$940.52	118	131	\$563.21	77	104	\$229.02	121	136
Lillington	Harnett	\$935.90	119	137	\$517.57	106	116	\$241.55	97	158
Haw River	Alamance	\$934.86	120	107	\$426.28	151	157	\$277.14	62	71
Ayden	Pitt	\$934.77	121	76	\$418.80	161	130	\$261.40	77	58
Pine Level	Johnston	\$933.97	122	119	\$516.83	107	106	\$192.74	165	168
Plymouth	Washington	\$930.29	123	90	\$478.12	129	90	\$225.18	127	104
Saint Pauls	Robeson	\$928.94	124	49	\$418.43	162	151	\$255.19	83	89
Biscoe	Montgomery	\$925.92	125	120	\$557.85	79	64	\$220.06	136	143
Rowland	Robeson	\$925.46	126	98	\$403.40	168	153	\$245.79	92	83
Liberty	Randolph	\$921.38	127	109	\$453.77	136	129	\$227.10	125	113
Raeford	Hoke	\$921.32	128	114	\$525.23	101	100	\$237.68	107	152
Lake Waccamaw	Columbus	\$920.96	129	156	\$530.97	97	141	\$241.50	98	170
Erwin	Harnett	\$909.20	130	108	\$457.01	135	119	\$234.71	114	128
Maxton	Robeson	\$907.72	131	139	\$388.64	171	177	\$265.56	74	99
Fair Bluff	Columbus	\$905.79	132	115	\$498.38	118	137	\$217.29	140	121
Randleman	Randolph	\$899.59	133	125	\$423.27	156	159	\$231.31	118	118
Dallas	Gaston	\$898.90	134	116	\$514.94	110	83	\$227.83	124	125
Jonesville	Yadkin	\$897.93	135	124	\$535.92	94	91	\$212.11	147	134
Hertford	Perquimans	\$897.76	136	132	\$524.22	102	166	\$236.19	111	131
Wingate	Union	\$896.35	137	174	\$442.55	142	150	\$172.17	178	182
Waxhaw	Union	\$890.34	138	159	\$519.74	105	96	\$203.43	156	174
Pinetops	Edgecombe	\$890.09	139	138	\$413.96	164	145	\$223.39	132	155
Landis	Rowan	\$886.56	140	165	\$508.63	113	143	\$240.58	99	140
Fremont	Wayne	\$883.31	141	173	\$351.30	181	186	\$214.39	144	171
La Grange	Lenoir	\$882.71	142	128	\$489.01	123	126	\$155.87	185	173
Kenansville	Duplin	\$879.17	143	82	\$483.40	127	80	\$178.16	173	78
Mount Olive	Wayne	\$876.63	144	142	\$424.74	154	160	\$264.67	75	100
Ellerbe	Richmond	\$868.60	145	152	\$423.99	155	161	\$278.13	59	68
Fairmont	Robeson	\$868.59	146	141	\$416.19	163	163	\$263.94	76	96
Norwood	Stanly	\$867.92	147	154	\$490.54	122	140	\$268.33	69	98
Granite Quarry	Rowan	\$865.92	148	157	\$531.38	96	118	\$226.00	126	147

*Low Burden — Lower Quartile*

Badin	Stanly	\$865.91	149	166	\$488.22	124	132	\$281.13	58	76
Troy	Montgomery	\$861.18	150	151	\$515.94	109	93	\$228.20	122	141
Coats	Harnett	\$860.41	151	140	\$434.72	148	139	\$204.64	155	159

## 2000 COMBINED COUNTY &amp; MUNICIPAL REVENUES BY MUNICIPALITY (CONT.)

Municipality	County	Combined Local			Combined Property			Combined Sales		
		Revenues Per Capita	2000 Rank	1999 Rank	Tax Burden Per Capita	2000 Rank	1999 Rank	Tax Burden Per Capita	2000 Rank	1999 Rank
Angier	Harnett	\$852.69	152	127	\$426.98	149	144	\$197.35	162	146
Mars Hill	Madison	\$842.32	153	164	\$446.95	139	154	\$222.51	133	144
Walkertown	Forsyth	\$839.80	154	136	\$554.15	81	67	\$176.83	175	175
Tobaccoville	Forsyth	\$834.67	155	106	\$465.64	133	115	\$148.27	190	189
Rockwell	Rowan	\$834.22	156	158	\$506.08	116	114	\$220.23	135	138
Snow Hill	Greene	\$833.33	157	2	\$408.11	167	168	\$177.87	174	180
Walnut Cove	Stokes	\$828.20	158	133	\$467.76	131	109	\$205.61	153	154
Granite Falls	Caldwell	\$825.90	159	111	\$441.33	143	113	\$210.65	148	135
Hudson	Caldwell	\$822.58	160	155	\$448.49	138	135	\$238.10	104	123
Boonville	Yadkin	\$821.73	161	171	\$487.90	125	146	\$200.41	159	166
Stanfield	Stanly	\$817.20	162	160	\$479.92	128	122	\$236.39	109	73
Pleasant Garden	Guilford	\$797.13	163	149	\$437.76	145	123	\$257.49	80	54
Harrisburg	Cabarrus	\$793.52	164	104	\$527.57	99	41	\$158.45	180	185
Flat Rock	Henderson	\$789.45	165	145	\$369.35	175	173	\$274.95	64	29
Garysburg	Northampton	\$785.21	166	150	\$425.24	153	131	\$179.97	170	163
Stokesdale	Guilford	\$777.12	167	147	\$437.76	145	123	\$232.03	117	57
Locust	Stanly	\$772.92	168	172	\$408.63	166	164	\$254.65	85	74
Windsor	Bertie	\$767.59	169	179	\$345.58	186	187	\$201.47	157	160
Oak Ridge	Guilford	\$766.43	170	170	\$437.76	145	123	\$217.62	139	157
Drexel	Burke	\$763.40	171	153	\$381.32	172	174	\$189.67	166	82
Stallings	Union	\$741.46	172	178	\$420.62	158	155	\$157.02	183	188
River Bend	Craven	\$737.65	173	180	\$371.78	174	175	\$194.23	164	164
Sharpsburg	Nash*	\$733.46	174	45	\$419.20	160	156	\$214.68	143	133
Glen Alpine	Burke	\$710.52	175	162	\$361.63	178	172	\$179.52	171	80
Wilson's Mills	Johnston	\$703.09	176	175	\$398.33	169	162	\$149.58	189	186
Polkton	Anson	\$702.57	177	190	\$347.88	185	180	\$233.08	116	184
Lake Park	Union	\$688.18	178	176	\$395.40	170	138	\$151.72	187	181
Boiling Springs	Cleveland	\$687.82	179	167	\$378.41	173	167	\$152.74	186	187
Wentworth	Rockingham	\$677.88	180	181	\$341.84	187	188	\$196.31	163	112
Trent Woods	Craven	\$670.64	181	188	\$336.67	188	185	\$174.84	176	178
Hildebran	Burke	\$649.87	182	168	\$316.22	190	184	\$156.48	184	94
Marvin	Union	\$643.31	183	189	\$358.65	179	178	\$136.59	191	191
Red Oak	Nash	\$642.95	184	191	\$318.16	189	190	\$256.93	81	95
Sawmills	Caldwell	\$639.00	185	192	\$288.15	192	192	\$238.04	105	122
Mineral Springs	Union	\$637.98	186	196	\$364.50	176	181	\$134.00	192	194
Maysville	Jones	\$637.83	187	185	\$445.01	141	127	\$128.47	195	190
Rutherford College	Burke	\$633.37	188	177	\$292.67	191	191	\$179.21	172	93
Franklinville	Randolph	\$631.51	189	186	\$282.20	193	194	\$210.40	149	130
Mocksville	Davie	\$625.98	190	65	\$350.74	182	63	\$124.40	196	105
Connelly Springs	Burke	\$625.33	191	183	\$250.84	196	196	\$165.97	179	79
Wesley Chapel	Union	\$623.91	192	195	\$347.96	184	179	\$133.75	193	193
Cajah's Mountain	Caldwell	\$591.47	193	193	\$246.84	197	197	\$240.19	101	127
Gamewell	Caldwell	\$587.86	194	194	\$246.84	197	197	\$236.24	110	132
Elm City	Wilson	\$578.50	195	198	\$362.75	177	195	\$130.62	194	198
East Spencer	Rowan	\$550.26	196	163	\$352.82	180	148	\$113.89	198	137
Greenlevel	Alamance	\$517.91	197	197	\$262.20	195	193	\$157.63	182	183
Creedmoor	Granville	\$468.39	198	134	\$276.47	194	103	\$117.79	197	139

## Municipalities with populations under 1,000 (235 municipalities ranked)

Municipality	County	Combined Local			Combined Property			Combined Sales		
		Revenues Per Capita	2000 Rank	1999 Rank	Tax Burden Per Capita	2000 Rank	1999 Rank	Tax Burden Per Capita	2000 Rank	1999 Rank
<i>High Burden — Upper Quartile</i>										
Bald Head Island	Brunswick	\$21,141.04	1	1	\$16,062.06	1	1	\$295.71	44	24
Beech Mountain	Watauga	\$7,326.99	2	3	\$5,186.84	2	2	\$345.08	21	10
Ocean Isle Beach	Brunswick	\$6,311.38	3	5	\$3,103.97	5	6	\$446.71	7	21

## 2000 COMBINED COUNTY &amp; MUNICIPAL REVENUES BY MUNICIPALITY (CONT.)

Municipality	County	Combined Local Revenues			Combined Property Tax Burden			Combined Sales Tax Burden		
		Per Capita	2000 Rank	1999 Rank	Per Capita	2000 Rank	1999 Rank	Per Capita	2000 Rank	1999 Rank
Sugar Mountain	Avery	\$5,335.33	4	2	\$3,399.97	3	3	\$282.86	53	7
Seven Devils	Watauga	\$4,997.62	5	45	\$3,358.52	4	4	\$376.97	13	11
Indian Beach	Carteret	\$3,801.89	6	12	\$2,329.27	6	12	\$1,031.62	1	3
Holden Beach	Brunswick	\$3,636.33	7	6	\$1,988.92	8	8	\$347.51	20	20
Highlands	Macon	\$3,250.00	8	10	\$1,636.43	9	11	\$744.20	2	1
Caswell Beach	Brunswick	\$2,990.66	9	11	\$2,010.17	7	10	\$298.58	37	23
Topsail Beach	Pender	\$2,836.42	10	8	\$1,450.78	10	7	\$247.32	90	77
White Lake	Bladen	\$2,677.68	11	9	\$1,257.48	13	9	\$385.48	12	4
Santeetlah	Graham	\$2,390.80	12	204	\$1,352.16	12	5	\$220.94	125	42
North Topsail Beach	Onslow	\$2,375.29	13	18	\$1,441.71	11	15	\$267.32	68	50
Montreat	Buncombe	\$1,744.26	14	13	\$1,063.99	14	13	\$461.21	6	5
Clarkton	Bladen	\$1,669.85	15	15	\$669.18	33	34	\$224.48	122	123
Dublin	Bladen	\$1,641.46	16	17	\$611.57	38	48	\$191.87	160	153
Maggie Valley	Haywood	\$1,621.21	17	19	\$1,016.76	16	14	\$312.65	26	26
Banner Elk	Avery	\$1,540.25	18	14	\$771.87	21	19	\$386.03	11	14
Youngsville	Franklin	\$1,491.10	19	21	\$853.56	17	17	\$238.74	101	127
Rolesville	Wake	\$1,450.71	20	23	\$782.42	20	24	\$266.14	69	52
St. James	Brunswick	\$1,431.85	21	72	\$1,017.86	15	27	\$301.18	35	192
Tar Heel	Bladen	\$1,410.14	22	22	\$530.41	64	126	\$168.94	190	200
Love Valley	Iredell	\$1,386.58	23	144	\$671.20	32	167	\$551.97	3	39
Foxfire Village	Moore	\$1,380.70	24	20	\$589.10	45	36	\$296.84	42	33
Calabash	Brunswick	\$1,344.73	25	25	\$796.10	18	16	\$350.60	18	15
Bolivia	Brunswick	\$1,333.51	26	39	\$748.43	23	23	\$472.27	5	18
Chocowinity	Beaufort	\$1,293.03	27	56	\$560.17	53	107	\$311.21	28	31
Catawba	Catawba	\$1,290.78	28	93	\$664.82	35	111	\$304.61	33	27
Bunn	Franklin	\$1,281.66	29	41	\$620.99	36	43	\$220.20	126	163
Sandy Creek	Brunswick	\$1,270.91	30	33	\$785.93	19	20	\$368.59	15	16
Northwest	Brunswick	\$1,268.09	31	37	\$768.21	22	21	\$360.28	17	22
Warrenton	Warren	\$1,267.15	32	36	\$708.05	28	26	\$259.54	74	105
Saluda	Polk	\$1,256.31	33	156	\$721.03	25	25	\$264.59	71	73
Aurora	Beaufort	\$1,250.33	34	35	\$490.90	91	106	\$316.30	25	37
Hoffman	Richmond	\$1,214.58	35	186	\$597.66	42	196	\$389.31	10	59
East Arcadia	Bladen	\$1,212.91	36	29	\$381.46	167	178	\$124.61	222	214
Atkinson	Pender	\$1,201.41	37	79	\$473.40	106	119	\$297.26	40	95
Newland	Avery	\$1,200.17	38	28	\$697.71	29	22	\$363.28	16	8
Littleton	Halifax	\$1,199.59	39	38	\$558.92	54	56	\$233.12	116	93
Varnamtown	Brunswick	\$1,198.06	40	69	\$745.15	24	27	\$335.50	22	192
Robbinsville	Graham	\$1,185.92	41	51	\$532.95	63	38	\$282.52	54	43
Greenevers	Duplin	\$1,181.63	42	30	\$485.37	95	73	\$507.58	4	2
Brookford	Catawba	\$1,169.75	43	46	\$588.40	46	63	\$320.01	23	25
Elk Park	Avery	\$1,127.38	44	34	\$546.44	59	51	\$374.15	14	9
Halifax	Halifax	\$1,126.17	45	53	\$398.00	155	168	\$173.39	184	183
Columbus	Polk	\$1,119.86	46	31	\$544.89	60	37	\$232.23	118	79
Hobgood	Halifax	\$1,096.91	47	109	\$389.24	164	181	\$166.06	193	189
Bakersville	Mitchell	\$1,088.56	48	26	\$482.66	97	55	\$242.41	94	35
Rosman	Transylvania	\$1,074.83	49	42	\$599.23	41	39	\$199.55	153	148
Spencer Mountain	Gaston	\$1,071.35	50	59	\$508.87	81	100	\$430.27	8	100
Seagrove	Randolph	\$1,066.56	51	44	\$513.39	75	77	\$255.84	79	106
Vass	Moore	\$1,055.60	52	48	\$553.96	57	47	\$306.47	31	28
Oriental	Pamlico	\$1,055.33	53	47	\$685.66	30	18	\$220.10	127	135
Dillsboro	Jackson	\$1,053.89	54	40	\$608.20	40	31	\$294.40	45	19
Faison	Duplin	\$1,052.91	55	24	\$596.27	43	54	\$210.81	141	70
Whitakers	Edgecombe	\$1,051.94	56	54	\$507.73	82	64	\$234.34	112	130
Cleveland	Rowan	\$1,048.08	57	100	\$684.38	31	52	\$243.86	92	132
Crossnore	Avery	\$1,038.36	58	49	\$514.76	73	68	\$398.84	9	6
Old Fort	McDowell	\$1,030.19	59	62	\$608.22	39	49	\$308.31	30	29

*Average Burden — Second and Third Quartiles*

Middlesex	Nash	\$1,023.46	60	98	\$565.91	51	70	\$283.05	52	82
Pink Hill	Lenoir	\$1,010.41	61	61	\$576.52	49	69	\$189.24	165	139

## 2000 COMBINED COUNTY &amp; MUNICIPAL REVENUES BY MUNICIPALITY (CONT.)

Municipality	County	Combined Local Revenues			Combined Property Tax Burden			Combined Sales Tax Burden		
		Per Capita	2000 Rank	1999 Rank	Per Capita	2000 Rank	1999 Rank	Per Capita	2000 Rank	1999 Rank
Lilesville	Anson	\$1,008.31	62	82	\$440.12	125	118	\$236.12	107	101
Marshall	Madison	\$996.98	63	73	\$666.16	34	33	\$235.47	108	129
Rich Square	Northampton	\$990.88	64	94	\$498.99	88	81	\$206.98	145	159
Belville	Brunswick	\$987.89	65	69	\$716.80	26	27	\$158.28	201	192
Navassa	Brunswick	\$987.89	65	69	\$716.80	26	27	\$158.28	201	192
Severn	Northampton	\$972.61	67	175	\$590.08	44	35	\$188.35	166	157
Faith	Rowan	\$971.51	68	137	\$535.27	62	117	\$232.46	117	134
Rhodhiss	Burke	\$963.25	69	185	\$487.71	92	176	\$310.39	29	136
Goldston	Chatham	\$958.03	70	88	\$518.47	71	72	\$303.80	34	45
Aulander	Bertie	\$957.74	71	234	\$501.89	86	227	\$237.65	103	232
Micro	Johnston	\$952.67	72	86	\$508.96	80	84	\$190.57	161	167
Washington Park	Beaufort	\$945.33	73	99	\$492.74	90	101	\$311.24	27	36
Star	Montgomery	\$942.46	74	83	\$578.12	48	45	\$227.53	121	128
Pantego	Beaufort	\$941.02	75	89	\$484.04	96	95	\$297.90	38	34
Macon	Warren	\$940.14	76	92	\$461.36	112	88	\$280.26	55	107
Vanceboro	Craven	\$940.11	77	124	\$415.82	141	146	\$214.98	135	150
Columbia	Tyrrell	\$938.98	78	64	\$614.09	37	32	\$157.52	203	206
Oak City	Martin	\$935.83	79	108	\$552.35	58	75	\$203.76	148	168
Creswell	Washington	\$934.29	80	231	\$451.86	117	179	\$251.99	84	222
Bath	Beaufort	\$933.91	81	50	\$507.53	83	46	\$254.35	80	32
Magnolia	Duplin	\$932.82	82	81	\$405.14	149	133	\$194.17	158	78
Jamesville	Martin	\$929.59	83	122	\$556.34	55	79	\$210.36	142	170
Macclesfield	Edgecombe	\$928.95	84	97	\$438.97	127	98	\$222.02	123	138
Lansing	Ashe	\$928.63	85	143	\$522.81	69	142	\$304.92	32	40
Gibson	Scotland	\$926.50	86	65	\$564.79	52	41	\$216.10	132	131
Bailey	Nash	\$923.68	87	60	\$506.02	85	58	\$242.16	95	85
Conway	Northampton	\$922.19	88	77	\$527.93	67	61	\$197.35	155	140
Colerain	Bertie	\$920.48	89	111	\$472.81	107	112	\$203.46	152	149
Hayesville	Clay	\$918.61	90	114	\$511.34	78	96	\$248.81	88	125
Candor	Montgomery	\$914.30	91	80	\$554.59	56	44	\$207.81	144	133
Calypso	Duplin	\$911.67	92	103	\$413.54	145	143	\$239.56	100	66
Garland	Sampson	\$911.39	93	66	\$414.57	144	130	\$240.92	97	97
Seven Springs	Wayne	\$908.73	94	16	\$365.57	179	218	\$237.31	105	178
East Bend	Yadkin	\$906.84	95	135	\$568.23	50	93	\$216.63	130	151
Stedman	Cumberland	\$905.43	96	78	\$485.39	94	76	\$247.40	89	60
Taylortown	Moore	\$905.06	97	63	\$462.71	110	85	\$293.48	46	13
Newton Grove	Sampson	\$904.30	98	96	\$464.39	109	86	\$253.69	81	110
Cooleemee	Davie	\$903.51	99	120	\$403.57	150	156	\$277.32	60	63
High Shoals	Gaston	\$895.43	100	74	\$529.30	66	53	\$219.21	129	109
Hamilton	Martin	\$894.01	101	133	\$507.30	84	90	\$189.43	164	174
Roper	Washington	\$892.39	102	95	\$414.79	143	109	\$231.71	119	94
Linden	Cumberland	\$891.18	103	112	\$439.12	126	138	\$292.76	47	61
Seaboard	Northampton	\$885.28	104	123	\$442.13	123	193	\$215.61	133	234
Grandfather Village	Avery	\$881.12	105	55	\$478.23	101	80	\$265.82	70	12
Minnesott Beach	Pamlico	\$879.82	106	101	\$580.96	47	40	\$177.85	180	166
Richlands	Onslow	\$878.80	107	145	\$365.42	180	203	\$297.34	39	89
Wagram	Scotland	\$875.39	108	84	\$525.58	68	62	\$203.55	150	154
Chimney Rock Vill.	Rutherford	\$872.74	109	110	\$418.33	139	108	\$220.08	128	96
Cofield	Hertford	\$867.45	110	76	\$514.34	74	57	\$260.82	73	122
Bear Grass	Martin	\$866.08	111	146	\$530.09	65	92	\$199.30	154	179
Simpson	Pitt	\$865.96	112	27	\$406.75	148	121	\$257.07	77	47
Speed	Edgecombe	\$863.99	113	128	\$389.87	163	145	\$234.63	111	147
Bolton	Columbus	\$863.42	114	119	\$443.02	122	120	\$240.31	98	118
Cameron	Moore	\$858.69	115	91	\$426.02	135	99	\$283.41	51	30
Grimesland	Pitt	\$858.15	116	90	\$380.97	168	147	\$278.60	57	48
Everetts	Martin	\$857.61	117	113	\$515.20	72	65	\$190.30	162	160
Gaston	Northampton	\$856.85	118	126	\$459.36	114	116	\$203.71	149	165
Bethania	Forsyth	\$851.12	119	85	\$540.60	61	50	\$170.21	189	171
Gatesville	Gates	\$848.05	120	141	\$460.05	113	123	\$276.92	61	49
Pikeville	Wayne	\$845.11	121	132	\$398.03	154	157	\$249.90	87	121
Salemburg	Sampson	\$844.67	122	32	\$392.11	159	132	\$235.04	109	90

## 2000 COMBINED COUNTY & MUNICIPAL REVENUES BY MUNICIPALITY (CONT.)

Municipality	County	Combined Local Revenues			Combined Property Tax Burden			Combined Sales Tax Burden		
		Per Capita	2000 Rank	1999 Rank	Per Capita	2000 Rank	1999 Rank	Per Capita	2000 Rank	1999 Rank
Woodland	Northampton	\$843.22	123	125	\$440.15	124	114	\$181.43	171	172
Vandemere	Pamlico	\$842.00	124	149	\$513.06	76	71	\$155.50	205	197
Brunswick	Columbus	\$840.81	125	87	\$431.31	133	97	\$211.99	140	115
Bostic	Rutherford	\$840.47	126	150	\$349.75	194	191	\$167.65	192	190
Saratoga	Wilson	\$839.93	127	57	\$520.25	70	219	\$189.46	163	231
Cedar Point	Carteret	\$839.88	128	147	\$512.77	77	105	\$194.97	157	158
Leggett	Edgecombe	\$838.92	129	151	\$390.36	162	153	\$251.11	86	141
Sims	Wilson	\$836.28	130	140	\$501.14	87	198	\$178.59	179	218
Autryville	Sampson	\$835.36	131	52	\$409.96	147	144	\$251.37	85	99
Falkland	Pitt	\$834.17	132	75	\$363.22	181	160	\$273.92	65	56
Stem	Granville	\$830.21	133	170	\$458.16	115	141	\$274.15	64	114
Stantonsburg	Wilson	\$828.02	134	233	\$476.25	104	231	\$173.28	186	233
Wade	Cumberland	\$827.99	135	117	\$422.79	137	129	\$241.71	96	69
Teachey	Duplin	\$827.61	136	107	\$449.51	118	94	\$206.72	146	64
Harmony	Iredell	\$825.20	137	166	\$378.80	170	206	\$318.95	24	38
McAdenville	Gaston	\$824.44	138	139	\$410.88	146	127	\$279.20	56	103
Como	Hertford	\$823.38	139	67	\$433.33	132	115	\$216.48	131	181
Ronda	Wilkes	\$823.18	140	105	\$397.42	157	135	\$296.56	43	17
Whitsett	Guilford	\$820.43	141	121	\$437.76	128	103	\$277.94	59	46
Black Creek	Wilson	\$819.21	142	127	\$477.80	102	82	\$178.75	178	177
Jackson	Northampton	\$816.63	143	102	\$464.53	108	74	\$173.30	185	155
Falcon	Cumberland	\$814.25	144	129	\$378.69	171	165	\$256.43	78	87
Harrellsville	Hertford	\$813.63	145	104	\$428.48	134	89	\$215.47	134	162
Grover	Cleveland	\$811.94	146	68	\$415.00	142	59	\$178.99	177	173
Sedalia	Guilford	\$806.01	147	4	\$437.76	128	103	\$263.69	72	44
Lucama	Wilson	\$805.45	148	235	\$481.82	98	230	\$174.17	183	235
Pollocksville	Jones	\$803.09	149	180	\$456.71	116	91	\$136.18	215	207
Godwin	Cumberland	\$796.17	150	209	\$418.02	140	192	\$203.54	151	217
Parmele	Martin	\$792.40	151	160	\$478.97	100	113	\$180.13	175	182
Stovall	Granville	\$790.52	152	161	\$382.79	166	171	\$270.77	66	113
Pelletier	Carteret	\$789.08	153	176	\$477.57	103	134	\$183.11	169	175
Saint Helena	Pender	\$787.08	154	116	\$394.88	158	137	\$244.27	91	80
Bogue	Carteret	\$786.72	155	184	\$479.88	99	140	\$182.92	170	176
Watha	Pender	\$785.30	156	154	\$351.74	192	173	\$274.45	63	67
Bayboro	Pamlico	\$784.86	157	148	\$509.97	79	67	\$156.45	204	199
Sandyfield	Columbus	\$777.57	158	7	\$358.65	185	159	\$214.02	139	117
Richfield	Stanly	\$776.50	159	169	\$397.46	156	169	\$268.01	67	57
Ruth	Rutherford	\$771.93	160	171	\$435.81	130	139	\$208.54	143	156
Lasker	Northampton	\$771.29	161	174	\$365.83	178	177	\$233.95	113	164
Hot Springs	Madison	\$768.58	162	136	\$462.50	111	87	\$214.32	138	126
Dobbins Heights	Richmond	\$760.66	163	152	\$346.79	195	187	\$285.79	50	53
Conetoe	Edgecombe	\$756.93	164	134	\$367.35	177	136	\$187.45	168	137
Ansonville	Anson	\$748.62	165	165	\$380.73	169	164	\$236.65	106	112
Arlington	Yadkin	\$748.48	166	192	\$449.00	119	155	\$171.10	187	185
Danbury	Stokes	\$747.40	167	196	\$422.35	138	154	\$187.98	167	180
Mesic	Pamlico	\$747.18	168	173	\$485.97	93	78	\$148.11	208	205
Hassell	Martin	\$746.52	169	187	\$446.16	121	131	\$168.41	191	198
Stonewall	Pamlico	\$741.59	170	168	\$474.83	105	83	\$144.34	209	204
Hookerton	Greene	\$741.40	171	167	\$374.01	174	184	\$162.86	195	196
Parkton	Robeson	\$738.07	172	115	\$321.28	204	182	\$195.78	156	76
Roxobel	Bertie	\$736.61	173	188	\$355.05	188	189	\$192.34	159	142
Walstonburg	Greene	\$736.41	174	157	\$401.12	152	163	\$175.68	182	188
Raynham	Robeson	\$734.88	175	202	\$272.14	225	229	\$348.76	19	88
Powellsville	Bertie	\$732.78	176	203	\$352.23	190	205	\$205.82	147	143

### Low Burden — Lower Quartile

Alamance	Alamance	\$729.11	177	142	\$383.03	165	158	\$252.49	83	58
Arapahoe	Pamlico	\$726.73	178	205	\$435.05	131	124	\$133.20	216	215
Harrells	Sampson	\$718.49	179	164	\$303.63	212	197	\$253.24	82	91
Kelford	Bertie	\$718.14	180	189	\$350.14	193	194	\$180.40	172	146

## 2000 COMBINED COUNTY &amp; MUNICIPAL REVENUES BY MUNICIPALITY (CONT.)

Municipality	County	Combined Local Revenues			Combined Property Tax Burden			Combined Sales Tax Burden		
		Per Capita	2000 Rank	1999 Rank	Per Capita	2000 Rank	1999 Rank	Per Capita	2000 Rank	1999 Rank
Castalia	Nash	\$717.38	181	153	\$357.79	186	180	\$234.75	110	72
McFarlan	Anson	\$717.37	182	182	\$367.68	176	172	\$238.30	102	104
Peachland	Anson	\$716.79	183	162	\$371.41	175	166	\$221.67	124	108
Turkey	Sampson	\$716.75	184	178	\$315.30	208	201	\$259.30	75	86
Centerville	Franklin	\$716.48	185	177	\$374.61	173	174	\$130.78	218	212
Proctorville	Robeson	\$714.78	186	200	\$265.81	227	225	\$290.53	48	71
Middleburg	Vance	\$712.52	187	183	\$401.20	151	148	\$176.65	181	184
Cedar Rock	Caldwell	\$711.87	188	179	\$356.85	187	175	\$242.63	93	120
Trenton	Jones	\$707.95	189	158	\$497.30	89	66	\$151.80	206	187
New London	Stanly	\$707.86	190	199	\$343.95	197	202	\$276.52	62	62
Norman	Richmond	\$705.38	191	197	\$289.82	216	217	\$299.05	36	54
Lumber Bridge	Robeson	\$704.25	192	191	\$343.48	198	220	\$237.31	104	75
Askewville	Bertie	\$702.66	193	218	\$344.80	196	211	\$214.52	137	152
Forest Hills	Jackson	\$700.50	194	159	\$399.12	153	128	\$180.15	173	161
Lawndale	Cleveland	\$698.39	195	155	\$390.68	160	151	\$163.79	194	191
Grantsboro	Pamlico	\$697.45	196	198	\$448.72	120	102	\$136.95	214	213
Alliance	Pamlico	\$693.46	197	194	\$425.67	136	124	\$129.06	220	215
Dover	Craven	\$679.89	198	232	\$327.75	201	224	\$179.59	176	208
Webster	Jackson	\$665.92	199	181	\$362.87	182	150	\$180.15	173	169
Ellenboro	Rutherford	\$664.52	200	201	\$351.85	191	185	\$170.89	188	186
Dortches	Nash	\$662.13	201	221	\$318.16	207	210	\$278.41	58	81
Momeyer	Nash	\$656.85	202	212	\$330.10	200	207	\$259.26	76	74
East Laurinburg	Scotland	\$656.54	203	190	\$390.40	161	149	\$150.35	207	203
Boardman	Columbus	\$655.59	204	193	\$308.69	209	204	\$233.80	114	116
Staley	Randolph	\$645.65	205	214	\$276.28	224	228	\$239.93	99	111
Kingstown	Cleveland	\$637.47	206	195	\$354.14	189	195	\$144.11	210	209
Marietta	Robeson	\$636.65	207	213	\$225.74	231	234	\$296.93	41	65
Lattimore	Cleveland	\$630.94	208	172	\$320.53	205	199	\$161.24	197	211
Princeville	Edgecombe	\$629.76	209	217	\$325.84	203	183	\$106.47	234	230
Orrum	Robeson	\$626.39	210	215	\$225.74	231	234	\$286.67	49	68
Kittrell	Vance	\$623.58	211	225	\$362.77	183	190	\$159.14	199	202
Cove City	Craven	\$623.00	212	229	\$303.92	211	216	\$158.60	200	201
Fountain	Pitt	\$610.46	213	43	\$289.52	218	60	\$129.89	219	41
Hemby Bridge	Union	\$609.46	214	230	\$340.62	199	188	\$131.37	217	210
Milton	Caswell	\$609.26	215	228	\$360.32	184	200	\$160.59	198	229
Rennert	Robeson	\$581.02	216	207	\$235.11	229	232	\$230.05	120	83
Winfall	Perquimans	\$579.01	217	227	\$377.33	172	162	\$108.89	233	228
Earl	Cleveland	\$578.44	218	208	\$306.36	210	209	\$125.10	221	220
Swepsonville	Alamance	\$576.96	219	226	\$252.91	228	226	\$233.33	115	92
Fallston	Cleveland	\$563.52	220	210	\$301.66	214	208	\$122.67	223	219
McDonald	Robeson	\$560.31	221	211	\$231.78	230	233	\$214.55	136	84
Bridgeton	Craven	\$559.56	222	131	\$266.82	226	122	\$140.31	211	124
Waco	Cleveland	\$558.88	223	220	\$298.23	215	214	\$121.15	224	223
Winton	Hertford	\$558.40	224	58	\$325.97	202	42	\$162.14	196	98
Morven	Anson	\$549.48	225	138	\$320.52	206	161	\$117.57	225	102
Moorestown	Cleveland	\$546.67	226	219	\$283.26	219	221	\$115.39	226	225
Patterson Springs	Cleveland	\$546.28	227	222	\$283.26	219	221	\$115.39	226	225
Belwood	Cleveland	\$538.82	228	224	\$283.26	219	221	\$115.39	226	225
Lewiston Woodville	Bertie	\$535.63	229	223	\$289.82	217	213	\$102.47	235	145
Casar	Cleveland	\$533.10	230	216	\$283.26	219	215	\$115.39	226	224
Polkville	Cleveland	\$533.10	230	206	\$283.26	219	212	\$115.39	226	221
Cerro Gordo	Columbus	\$527.22	232	130	\$301.87	213	170	\$112.25	232	119
Eureka	Wayne	\$463.86	233	163	\$214.98	233	186	\$137.77	212	144
Walnut Creek	Wayne	\$463.86	233	118	\$214.98	233	110	\$137.77	212	55
Holly Ridge	Onslow	\$432.08	235	106	\$191.92	235	152	\$114.89	231	51

**Notes:**

a) Municipality has at least 1,000 residents in two counties; is listed under county where greatest number of residents live.

## 1999 AND 2000 ANNUAL FINANCIAL INFORMATION REPORT (AFIR) — REVENUE SOURCES\*

COUNTY			MUNICIPALITY			
Report Section	Line Ref.	Description	Report Section	Line Ref.	Description	
<b>Property Tax</b>	10	Current Collections of Unit-Wide Levy	<b>Property Tax</b>	10	Current Collections of Unit-Wide Levy	
	12	Prior Years' Levy Collections		12	Prior Years' Levy Collections	
	13	Penalties and Interest		13	Penalties and Interest	
	14	Collections of Taxes Previously Written Off		14	Collections of Taxes Previously Written Off	
<b>Other Taxes</b>	11	Current Collections of Special Tax District	<b>Utility</b>	82	Water and Sewer Charges***	
	18	Scrap Tire Disposal Tax		83	Electric Charges**	
	22	Local Occupancy Tax		84	Gas Charges**	
	23	Prepared Food Tax		<b>Sales Tax</b>	16	1% Local Government Option Sales Tax
	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)	
	<b>Sales Tax</b>	26	Privilege Licenses	<b>Sales &amp; Services</b>	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		
19		1% Local Government Option Sales Tax	75	Ambulance and Rescue Squad Charges		
20		1/2% Local Government Option Sales Tax (40)	76	Cemeteries		
21		1/2% Local Government Option Sales Tax (42)	77	Recreation Service Revenues		
<b>Sales &amp; Services</b>		83	Parking Revenues	78	Library Service Revenues	
		84	Rents and Royalties	79	Other Cultural and Rec Service Revenues	
		85	Airport	80	Mass Transit - City Operated	
		86	Fire Protection Charges	81	Other Sales and Services	
	87	Solid Waste	<b>Misc.</b>	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**			
<b>Misc.</b>	79	Building Permits	87	Special Assessments		
	80	Register of Deeds	88	Private Contributions and 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 For Streets & Traffic Signals**		
	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 Capital Leases/Install Purchases**		
	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.