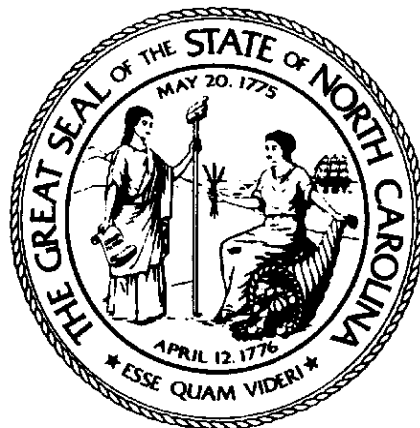


SALES ASSESSMENT RATIO STUDIES AS OF JANUARY 1, 2013



North Carolina Department of Revenue
Property Tax Division

Introduction

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

The studies were conducted in accordance with the Sales Ratio Study seminars instructed by the staff of the Property Tax Division. The ratios have sale transactions, which occurred during the period from 01/01/2012 to 12/31/2012.

The information contained in this report has been calculated with the source data submitted by each county, and has been reviewed by the staff of the Property Tax Division. This report should be viewed as a compilation of the sales-assessment ratios effective as of 01/01/2013.

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

W.R. Wilkes, Assistant Director
Greg Wood, Utilities Tax Analyst II
Michael S. Connolly, Property Valuation Specialist II
Local Government Division
Property Tax Section
P. O. Box 871
Raleigh, N.C. 27602

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

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

Revaluation Year

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

Median

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

Tax Rate

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

Effective Tax Rate

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

Coefficient of Dispersion

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

2013 List of the Sales Ratio Study sorted Alphabetically by County

County	Revaluation		Rate	Effective	
	Year	Median		Tax Rate	COD
1 ALAMANCE	2009	107.64	.5400	.5813	19.93
2 ALEXANDER	2007	102.35	.6050	.6192	24.65
3 ALLEGHANY	2007	120.00	.4700	.5640	41.28
4 ANSON	2010	105.47	.7670	.8090	23.85
5 ASHE	2011	101.67	.4000	.4067	34.80
6 AVERY	2010	113.91	.4050	.4613	36.56
7 BEAUFORT	2010	107.76	.5300	.5711	31.17
8 BERTIE	2012	97.90	.8400	.8224	25.79
9 BLADEN	2007	99.69	.7400	.7377	47.36
10 BRUNSWICK	2011	107.84	.4425	.4772	38.43
11 BUNCOMBE	2013	96.91	.5690	.5514	18.49
12 BURKE	2013	100.53	.6800	.6836	22.08
13 CABARRUS	2012	99.65	.7000	.6976	7.76
14 CALDWELL	2013	101.72	.6000	.6103	14.85
15 CAMDEN	2007	122.25	.5900	.7213	39.65
16 CARTERET	2011	108.42	.2900	.3144	24.61
17 CASWELL	2008	97.95	.6590	.6455	17.98
18 CATAWBA	2011	103.14	.5300	.5466	12.58
19 CHATHAM	2009	104.11	.6219	.6475	24.14
20 CHEROKEE	2012	102.05	.5200	.5307	31.64
21 CHOWAN	2006	113.44	.6850	.7771	26.81
22 CLAY	2010	136.72	.3600	.4922	55.76
23 CLEVELAND	2008	105.29	.7200	.7581	45.55
24 COLUMBUS	2013	99.89	.8050	.8041	21.15
25 CRAVEN	2010	113.02	.4675	.5284	15.05
26 CUMBERLAND	2009	103.73	.7400	.7676	20.22
27 CURRITUCK	2013	96.43	.4850	.4677	12.21
28 DARE	2013	94.15	.4300	.4048	10.12
29 DAVIDSON	2007	106.54	.5400	.5753	11.40
30 DAVIE	2013	99.83	.6600	.6589	9.30
31 DUPLIN	2009	101.12	.7200	.7281	38.18
32 DURHAM	2008	103.93	.7744	.8048	12.42
33 EDGECOMBE	2009	102.73	.8600	.8835	14.78
34 FORSYTH	2013	98.21	.7168	.7040	11.21
35 FRANKLIN	2012	97.35	.8725	.8494	15.47
36 GASTON	2007	105.80	.8700	.9205	20.97
37 GATES	2009	124.79	.6400	.7987	35.06
38 GRAHAM	2010	100.00	.4600	.4600	17.54
39 GRANVILLE	2010	108.18	.8300	.8979	35.67
40 GREENE	2013	103.04	.7860	.8099	29.00
41 GUILFORD	2012	99.36	.7700	.7651	11.09
42 HALIFAX	2007	100.00	.6800	.6800	32.12
43 HARNETT	2009	105.74	.7250	.7666	16.03
44 HAYWOOD	2011	102.42	.5413	.5544	22.91
45 HENDERSON	2011	103.08	.5136	.5294	23.30
46 HERTFORD	2011	106.91	.8400	.8980	28.34
47 HOKE	2006	94.61	.7300	.6907	11.60
48 HYDE	2009	116.63	.6400	.7464	30.80
49 IREDELL	2011	104.78	.4850	.5082	14.97
50 JACKSON	2008	139.78	.2800	.3914	34.99

2013 List of the Sales Ratio Study sorted Alphabetically by County

County	Revaluation		Rate	Effective	
	Year	Median		Tax Rate	COD
51 JOHNSTON	2011	101.43	.7800	.7912	8.54
52 JONES	2006	85.92	.8000	.6874	47.12
53 LEE	2013	98.37	.7200	.7083	9.29
54 LENOIR	2009	103.78	.8000	.8302	21.09
55 LINCOLN	2011	107.23	.5980	.6412	17.90
56 MACON	2007	130.01	.2790	.3627	30.60
57 MADISON	2012	91.33	.5200	.4749	39.47
58 MARTIN	2009	102.25	.7200	.7362	21.64
59 MCDOWELL	2011	96.00	.5500	.5280	33.46
60 MECKLENBURG	2011	100.00	.8157	.8157	11.16
61 MITCHELL	2009	112.67	.4000	.4507	37.50
62 MONTGOMERY	2012	105.59	.5700	.6019	26.74
63 MOORE	2007	106.00	.4650	.4929	19.00
64 NASH	2009	100.62	.6700	.6742	16.81
65 NEW HANOVER	2012	100.41	.5540	.5563	9.51
66 NORTHAMPTON	2011	106.25	.9200	.9775	25.62
67 ONSLOW	2010	104.87	.5850	.6135	15.91
68 ORANGE	2009	103.82	.8580	.8908	12.95
69 PAMLICO	2012	94.99	.6250	.5937	19.33
70 PASQUOTANK	2006	119.77	.6300	.7546	38.75
71 PENDER	2011	100.93	.5120	.5168	31.77
72 PERQUIMANS	2008	120.24	.4400	.5291	26.64
73 PERSON	2013	101.67	.7000	.7117	17.93
74 PITT	2012	101.03	.6800	.6870	11.71
75 POLK	2009	100.84	.5175	.5218	31.33
76 RANDOLPH	2007	104.54	.6100	.6377	21.32
77 RICHMOND	2008	99.08	.8100	.8025	15.59
78 ROBESON	2010	98.19	.7700	.7561	31.27
79 ROCKINGHAM	2011	105.04	.6960	.7311	38.57
80 ROWAN	2011	104.16	.6225	.6484	17.30
81 RUTHERFORD	2012	100.00	.6070	.6070	42.99
82 SAMPSON	2011	106.24	.7850	.8340	50.48
83 SCOTLAND	2011	108.18	1.0300	1.1143	27.27
84 STANLY	2013	98.70	.6700	.6613	10.47
85 STOKES	2013	99.65	.6000	.5979	6.32
86 SURRY	2012	99.59	.5820	.5796	12.53
87 SWAIN	2013	99.91	.3600	.3597	3.90
88 TRANSYLVANIA	2009	102.67	.4369	.4486	14.73
89 TYRRELL	2009	112.46	.6900	.7760	37.74
90 UNION	2008	117.86	.6600	.7779	14.51
91 VANCE	2008	138.89	.7820	1.0861	52.81
92 WAKE	2008	109.30	.5340	.5837	9.71
93 WARREN	2009	107.70	.6600	.7108	24.22
94 WASHINGTON	2013	98.24	.7900	.7761	8.21
95 WATAUGA	2006	102.96	.3130	.3223	39.01
96 WAYNE	2011	100.02	.6665	.6666	10.77
97 WILKES	2013	98.64	.6900	.6806	18.74
98 WILSON	2008	108.56	.7300	.7925	16.60
99 YADKIN	2009	106.06	.6790	.7201	26.78
100 YANCEY	2008	105.10	.5000	.5255	29.75

2013 List of the Sales Ratio Study sorted by Median

County	Revaluation		Rate	Effective	
	Year	Median		Tax Rate	COD
1 JACKSON	2008	139.78	.2800	.3914	34.99
2 VANCE	2008	138.89	.7820	1.0861	52.81
3 CLAY	2010	136.72	.3600	.4922	55.76
4 MACON	2007	130.01	.2790	.3627	30.60
5 GATES	2009	124.79	.6400	.7987	35.06
6 CAMDEN	2007	122.25	.5900	.7213	39.65
7 PERQUIMANS	2008	120.24	.4400	.5291	26.64
8 ALLEGHANY	2007	120.00	.4700	.5640	41.28
9 PASQUOTANK	2006	119.77	.6300	.7546	38.75
10 UNION	2008	117.86	.6600	.7779	14.51
11 HYDE	2009	116.63	.6400	.7464	30.80
12 AVERY	2010	113.91	.4050	.4613	36.56
13 CHOWAN	2006	113.44	.6850	.7771	26.81
14 CRAVEN	2010	113.02	.4675	.5284	15.05
15 MITCHELL	2009	112.67	.4000	.4507	37.50
16 TYRRELL	2009	112.46	.6900	.7760	37.74
17 WAKE	2008	109.30	.5340	.5837	9.71
18 WILSON	2008	108.56	.7300	.7925	16.60
19 CARTERET	2011	108.42	.2900	.3144	24.61
20 GRANVILLE	2010	108.18	.8300	.8979	35.67
21 SCOTLAND	2011	108.18	1.0300	1.1143	27.27
22 BRUNSWICK	2011	107.84	.4425	.4772	38.43
23 BEAUFORT	2010	107.76	.5300	.5711	31.17
24 WARREN	2009	107.70	.6600	.7108	24.22
25 ALAMANCE	2009	107.64	.5400	.5813	19.93
26 LINCOLN	2011	107.23	.5980	.6412	17.90
27 HERTFORD	2011	106.91	.8400	.8980	28.34
28 DAVIDSON	2007	106.54	.5400	.5753	11.40
29 NORTHAMPTON	2011	106.25	.9200	.9775	25.62
30 SAMPSON	2011	106.24	.7850	.8340	50.48
31 YADKIN	2009	106.06	.6790	.7201	26.78
32 MOORE	2007	106.00	.4650	.4929	19.00
33 GASTON	2007	105.80	.8700	.9205	20.97
34 HARNETT	2009	105.74	.7250	.7666	16.03
35 MONTGOMERY	2012	105.59	.5700	.6019	26.74
36 ANSON	2010	105.47	.7670	.8090	23.85
37 CLEVELAND	2008	105.29	.7200	.7581	45.55
38 YANCEY	2008	105.10	.5000	.5255	29.75
39 ROCKINGHAM	2011	105.04	.6960	.7311	38.57
40 ONSLOW	2010	104.87	.5850	.6135	15.91
41 IREDELL	2011	104.78	.4850	.5082	14.97
42 RANDOLPH	2007	104.54	.6100	.6377	21.32
43 ROWAN	2011	104.16	.6225	.6484	17.30
44 CHATHAM	2009	104.11	.6219	.6475	24.14
45 DURHAM	2008	103.93	.7744	.8048	12.42
46 ORANGE	2009	103.82	.8580	.8908	12.95
47 LENOIR	2009	103.78	.8000	.8302	21.09
48 CUMBERLAND	2009	103.73	.7400	.7676	20.22
49 CATAWBA	2011	103.14	.5300	.5466	12.58
50 HENDERSON	2011	103.08	.5136	.5294	23.30

2013 List of the Sales Ratio Study sorted by Median

County	Revaluation		Rate	Effective	
	Year	Median		Tax Rate	COD
51 GREENE	2013	103.04	.7860	.8099	29.00
52 WATAUGA	2006	102.96	.3130	.3223	39.01
53 EDGECOMBE	2009	102.73	.8600	.8835	14.78
54 TRANSYLVANIA	2009	102.67	.4369	.4486	14.73
55 HAYWOOD	2011	102.42	.5413	.5544	22.91
56 ALEXANDER	2007	102.35	.6050	.6192	24.65
57 MARTIN	2009	102.25	.7200	.7362	21.64
58 CHEROKEE	2012	102.05	.5200	.5307	31.64
59 CALDWELL	2013	101.72	.6000	.6103	14.85
60 ASHE	2011	101.67	.4000	.4067	34.80
61 PERSON	2013	101.67	.7000	.7117	17.93
62 JOHNSTON	2011	101.43	.7800	.7912	8.54
63 DUPLIN	2009	101.12	.7200	.7281	38.18
64 PITT	2012	101.03	.6800	.6870	11.71
65 PENDER	2011	100.93	.5120	.5168	31.77
66 POLK	2009	100.84	.5175	.5218	31.33
67 NASH	2009	100.62	.6700	.6742	16.81
68 BURKE	2013	100.53	.6800	.6836	22.08
69 NEW HANOVER	2012	100.41	.5540	.5563	9.51
70 WAYNE	2011	100.02	.6665	.6666	10.77
71 GRAHAM	2010	100.00	.4600	.4600	17.54
72 HALIFAX	2007	100.00	.6800	.6800	32.12
73 MECKLENBURG	2011	100.00	.8157	.8157	11.16
74 RUTHERFORD	2012	100.00	.6070	.6070	42.99
75 SWAIN	2013	99.91	.3600	.3597	3.90
76 COLUMBUS	2013	99.89	.8050	.8041	21.15
77 DAVIE	2013	99.83	.6600	.6589	9.30
78 BLADEN	2007	99.69	.7400	.7377	47.36
79 CABARRUS	2012	99.65	.7000	.6976	7.76
80 STOKES	2013	99.65	.6000	.5979	6.32
81 SURRY	2012	99.59	.5820	.5796	12.53
82 GUILFORD	2012	99.36	.7700	.7651	11.09
83 RICHMOND	2008	99.08	.8100	.8025	15.59
84 STANLY	2013	98.70	.6700	.6613	10.47
85 WILKES	2013	98.64	.6900	.6806	18.74
86 LEE	2013	98.37	.7200	.7083	9.29
87 WASHINGTON	2013	98.24	.7900	.7761	8.21
88 FORSYTH	2013	98.21	.7168	.7040	11.21
89 ROBESON	2010	98.19	.7700	.7561	31.27
90 CASWELL	2008	97.95	.6590	.6455	17.98
91 BERTIE	2012	97.90	.8400	.8224	25.79
92 FRANKLIN	2012	97.35	.8725	.8494	15.47
93 BUNCOMBE	2013	96.91	.5690	.5514	18.49
94 CURRITUCK	2013	96.43	.4850	.4677	12.21
95 MCDOWELL	2011	96.00	.5500	.5280	33.46
96 PAMLICO	2012	94.99	.6250	.5937	19.33
97 HOKE	2006	94.61	.7300	.6907	11.60
98 DARE	2013	94.15	.4300	.4048	10.12
99 MADISON	2012	91.33	.5200	.4749	39.47
100 JONES	2006	85.92	.8000	.6874	47.12

2013 List of the Sales Ratio Study sorted by County Tax Rate

County	Revaluation		Rate	Effective	
	Year	Median		Tax Rate	COD
1 SCOTLAND	2011	108.18	1.0300	1.1143	27.27
2 NORTHAMPTON	2011	106.25	.9200	.9775	25.62
3 FRANKLIN	2012	97.35	.8725	.8494	15.47
4 GASTON	2007	105.80	.8700	.9205	20.97
5 EDGECOMBE	2009	102.73	.8600	.8835	14.78
6 ORANGE	2009	103.82	.8580	.8908	12.95
7 BERTIE	2012	97.90	.8400	.8224	25.79
8 HERTFORD	2011	106.91	.8400	.8980	28.34
9 GRANVILLE	2010	108.18	.8300	.8979	35.67
10 MECKLENBURG	2011	100.00	.8157	.8157	11.16
11 RICHMOND	2008	99.08	.8100	.8025	15.59
12 COLUMBUS	2013	99.89	.8050	.8041	21.15
13 JONES	2006	85.92	.8000	.6874	47.12
14 LENOIR	2009	103.78	.8000	.8302	21.09
15 WASHINGTON	2013	98.24	.7900	.7761	8.21
16 GREENE	2013	103.04	.7860	.8099	29.00
17 SAMPSON	2011	106.24	.7850	.8340	50.48
18 VANCE	2008	138.89	.7820	1.0861	52.81
19 JOHNSTON	2011	101.43	.7800	.7912	8.54
20 DURHAM	2008	103.93	.7744	.8048	12.42
21 GUILFORD	2012	99.36	.7700	.7651	11.09
22 ROBESON	2010	98.19	.7700	.7561	31.27
23 ANSON	2010	105.47	.7670	.8090	23.85
24 BLADEN	2007	99.69	.7400	.7377	47.36
25 CUMBERLAND	2009	103.73	.7400	.7676	20.22
26 HOKE	2006	94.61	.7300	.6907	11.60
27 WILSON	2008	108.56	.7300	.7925	16.60
28 HARNETT	2009	105.74	.7250	.7666	16.03
29 CLEVELAND	2008	105.29	.7200	.7581	45.55
30 DUPLIN	2009	101.12	.7200	.7281	38.18
31 LEE	2013	98.37	.7200	.7083	9.29
32 MARTIN	2009	102.25	.7200	.7362	21.64
33 FORSYTH	2013	98.21	.7168	.7040	11.21
34 CABARRUS	2012	99.65	.7000	.6976	7.76
35 PERSON	2013	101.67	.7000	.7117	17.93
36 ROCKINGHAM	2011	105.04	.6960	.7311	38.57
37 TYRRELL	2009	112.46	.6900	.7760	37.74
38 WILKES	2013	98.64	.6900	.6806	18.74
39 CHOWAN	2006	113.44	.6850	.7771	26.81
40 BURKE	2013	100.53	.6800	.6836	22.08
41 HALIFAX	2007	100.00	.6800	.6800	32.12
42 PITT	2012	101.03	.6800	.6870	11.71
43 YADKIN	2009	106.06	.6790	.7201	26.78
44 NASH	2009	100.62	.6700	.6742	16.81
45 STANLY	2013	98.70	.6700	.6613	10.47
46 WAYNE	2011	100.02	.6665	.6666	10.77
47 DAVIE	2013	99.83	.6600	.6589	9.30
48 UNION	2008	117.86	.6600	.7779	14.51
49 WARREN	2009	107.70	.6600	.7108	24.22
50 CASWELL	2008	97.95	.6590	.6455	17.98

2013 List of the Sales Ratio Study sorted by County Tax Rate

County	Revaluation		Rate	Effective	
	Year	Median		Tax Rate	COD
51 GATES	2009	124.79	.6400	.7987	35.06
52 HYDE	2009	116.63	.6400	.7464	30.80
53 PASQUOTANK	2006	119.77	.6300	.7546	38.75
54 PAMLICO	2012	94.99	.6250	.5937	19.33
55 ROWAN	2011	104.16	.6225	.6484	17.30
56 CHATHAM	2009	104.11	.6219	.6475	24.14
57 RANDOLPH	2007	104.54	.6100	.6377	21.32
58 RUTHERFORD	2012	100.00	.6070	.6070	42.99
59 ALEXANDER	2007	102.35	.6050	.6192	24.65
60 CALDWELL	2013	101.72	.6000	.6103	14.85
61 STOKES	2013	99.65	.6000	.5979	6.32
62 LINCOLN	2011	107.23	.5980	.6412	17.90
63 CAMDEN	2007	122.25	.5900	.7213	39.65
64 ONSLOW	2010	104.87	.5850	.6135	15.91
65 SURRY	2012	99.59	.5820	.5796	12.53
66 MONTGOMERY	2012	105.59	.5700	.6019	26.74
67 BUNCOMBE	2013	96.91	.5690	.5514	18.49
68 NEW HANOVER	2012	100.41	.5540	.5563	9.51
69 MCDOWELL	2011	96.00	.5500	.5280	33.46
70 HAYWOOD	2011	102.42	.5413	.5544	22.91
71 ALAMANCE	2009	107.64	.5400	.5813	19.93
72 DAVIDSON	2007	106.54	.5400	.5753	11.40
73 WAKE	2008	109.30	.5340	.5837	9.71
74 BEAUFORT	2010	107.76	.5300	.5711	31.17
75 CATAWBA	2011	103.14	.5300	.5466	12.58
76 CHEROKEE	2012	102.05	.5200	.5307	31.64
77 MADISON	2012	91.33	.5200	.4749	39.47
78 POLK	2009	100.84	.5175	.5218	31.33
79 HENDERSON	2011	103.08	.5136	.5294	23.30
80 PENDER	2011	100.93	.5120	.5168	31.77
81 YANCEY	2008	105.10	.5000	.5255	29.75
82 CURRITUCK	2013	96.43	.4850	.4677	12.21
83 IREDELL	2011	104.78	.4850	.5082	14.97
84 ALLEGHANY	2007	120.00	.4700	.5640	41.28
85 CRAVEN	2010	113.02	.4675	.5284	15.05
86 MOORE	2007	106.00	.4650	.4929	19.00
87 GRAHAM	2010	100.00	.4600	.4600	17.54
88 BRUNSWICK	2011	107.84	.4425	.4772	38.43
89 PERQUIMANS	2008	120.24	.4400	.5291	26.64
90 TRANSYLVANIA	2009	102.67	.4369	.4486	14.73
91 DARE	2013	94.15	.4300	.4048	10.12
92 AVERY	2010	113.91	.4050	.4613	36.56
93 ASHE	2011	101.67	.4000	.4067	34.80
94 MITCHELL	2009	112.67	.4000	.4507	37.50
95 CLAY	2010	136.72	.3600	.4922	55.76
96 SWAIN	2013	99.91	.3600	.3597	3.90
97 WATAUGA	2006	102.96	.3130	.3223	39.01
98 CARTERET	2011	108.42	.2900	.3144	24.61
99 JACKSON	2008	139.78	.2800	.3914	34.99
100 MACON	2007	130.01	.2790	.3627	30.60

2013 List of the Sales Ratio Study sorted by Effective Tax Rate

County	Revaluation		Rate	Effective	COD
	Year	Median		Tax Rate	
1 SCOTLAND	2011	108.18	1.0300	1.1143	27.27
2 VANCE	2008	138.89	.7820	1.0861	52.81
3 NORTHAMPTON	2011	106.25	.9200	.9775	25.62
4 GASTON	2007	105.80	.8700	.9205	20.97
5 HERTFORD	2011	106.91	.8400	.8980	28.34
6 GRANVILLE	2010	108.18	.8300	.8979	35.67
7 ORANGE	2009	103.82	.8580	.8908	12.95
8 EDGECOMBE	2009	102.73	.8600	.8835	14.78
9 FRANKLIN	2012	97.35	.8725	.8494	15.47
10 SAMPSON	2011	106.24	.7850	.8340	50.48
11 LENOIR	2009	103.78	.8000	.8302	21.09
12 BERTIE	2012	97.90	.8400	.8224	25.79
13 MECKLENBURG	2011	100.00	.8157	.8157	11.16
14 GREENE	2013	103.04	.7860	.8099	29.00
15 ANSON	2010	105.47	.7670	.8090	23.85
16 DURHAM	2008	103.93	.7744	.8048	12.42
17 COLUMBUS	2013	99.89	.8050	.8041	21.15
18 RICHMOND	2008	99.08	.8100	.8025	15.59
19 GATES	2009	124.79	.6400	.7987	35.06
20 WILSON	2008	108.56	.7300	.7925	16.60
21 JOHNSTON	2011	101.43	.7800	.7912	8.54
22 UNION	2008	117.86	.6600	.7779	14.51
23 CHOWAN	2006	113.44	.6850	.7771	26.81
24 WASHINGTON	2013	98.24	.7900	.7761	8.21
25 TYRRELL	2009	112.46	.6900	.7760	37.74
26 CUMBERLAND	2009	103.73	.7400	.7676	20.22
27 HARNETT	2009	105.74	.7250	.7666	16.03
28 GUILFORD	2012	99.36	.7700	.7651	11.09
29 CLEVELAND	2008	105.29	.7200	.7581	45.55
30 ROBESON	2010	98.19	.7700	.7561	31.27
31 PASQUOTANK	2006	119.77	.6300	.7546	38.75
32 HYDE	2009	116.63	.6400	.7464	30.80
33 BLADEN	2007	99.69	.7400	.7377	47.36
34 MARTIN	2009	102.25	.7200	.7362	21.64
35 ROCKINGHAM	2011	105.04	.6960	.7311	38.57
36 DUPLIN	2009	101.12	.7200	.7281	38.18
37 CAMDEN	2007	122.25	.5900	.7213	39.65
38 YADKIN	2009	106.06	.6790	.7201	26.78
39 PERSON	2013	101.67	.7000	.7117	17.93
40 WARREN	2009	107.70	.6600	.7108	24.22
41 LEE	2013	98.37	.7200	.7083	9.29
42 FORSYTH	2013	98.21	.7168	.7040	11.21
43 CABARRUS	2012	99.65	.7000	.6976	7.76
44 HOKE	2006	94.61	.7300	.6907	11.60
45 JONES	2006	85.92	.8000	.6874	47.12
46 PITT	2012	101.03	.6800	.6870	11.71
47 BURKE	2013	100.53	.6800	.6836	22.08
48 WILKES	2013	98.64	.6900	.6806	18.74
49 HALIFAX	2007	100.00	.6800	.6800	32.12
50 NASH	2009	100.62	.6700	.6742	16.81

2013 List of the Sales Ratio Study sorted by Effective Tax Rate

County	Revaluation		Rate	Effective	COD
	Year	Median		Tax Rate	
51 WAYNE	2011	100.02	.6665	.6666	10.77
52 STANLY	2013	98.70	.6700	.6613	10.47
53 DAVIE	2013	99.83	.6600	.6589	9.30
54 ROWAN	2011	104.16	.6225	.6484	17.30
55 CHATHAM	2009	104.11	.6219	.6475	24.14
56 CASWELL	2008	97.95	.6590	.6455	17.98
57 LINCOLN	2011	107.23	.5980	.6412	17.90
58 RANDOLPH	2007	104.54	.6100	.6377	21.32
59 ALEXANDER	2007	102.35	.6050	.6192	24.65
60 ONSLOW	2010	104.87	.5850	.6135	15.91
61 CALDWELL	2013	101.72	.6000	.6103	14.85
62 RUTHERFORD	2012	100.00	.6070	.6070	42.99
63 MONTGOMERY	2012	105.59	.5700	.6019	26.74
64 STOKES	2013	99.65	.6000	.5979	6.32
65 PAMLICO	2012	94.99	.6250	.5937	19.33
66 WAKE	2008	109.30	.5340	.5837	9.71
67 ALAMANCE	2009	107.64	.5400	.5813	19.93
68 SURRY	2012	99.59	.5820	.5796	12.53
69 DAVIDSON	2007	106.54	.5400	.5753	11.40
70 BEAUFORT	2010	107.76	.5300	.5711	31.17
71 ALLEGHANY	2007	120.00	.4700	.5640	41.28
72 NEW HANOVER	2012	100.41	.5540	.5563	9.51
73 HAYWOOD	2011	102.42	.5413	.5544	22.91
74 BUNCOMBE	2013	96.91	.5690	.5514	18.49
75 CATAWBA	2011	103.14	.5300	.5466	12.58
76 CHEROKEE	2012	102.05	.5200	.5307	31.64
77 HENDERSON	2011	103.08	.5136	.5294	23.30
78 PERQUIMANS	2008	120.24	.4400	.5291	26.64
79 CRAVEN	2010	113.02	.4675	.5284	15.05
80 MCDOWELL	2011	96.00	.5500	.5280	33.46
81 YANCEY	2008	105.10	.5000	.5255	29.75
82 POLK	2009	100.84	.5175	.5218	31.33
83 PENDER	2011	100.93	.5120	.5168	31.77
84 IREDELL	2011	104.78	.4850	.5082	14.97
85 MOORE	2007	106.00	.4650	.4929	19.00
86 CLAY	2010	136.72	.3600	.4922	55.76
87 BRUNSWICK	2011	107.84	.4425	.4772	38.43
88 MADISON	2012	91.33	.5200	.4749	39.47
89 CURRITUCK	2013	96.43	.4850	.4677	12.21
90 AVERY	2010	113.91	.4050	.4613	36.56
91 GRAHAM	2010	100.00	.4600	.4600	17.54
92 MITCHELL	2009	112.67	.4000	.4507	37.50
93 TRANSYLVANIA	2009	102.67	.4369	.4486	14.73
94 ASHE	2011	101.67	.4000	.4067	34.80
95 DARE	2013	94.15	.4300	.4048	10.12
96 JACKSON	2008	139.78	.2800	.3914	34.99
97 MACON	2007	130.01	.2790	.3627	30.60
98 SWAIN	2013	99.91	.3600	.3597	3.90
99 WATAUGA	2006	102.96	.3130	.3223	39.01
100 CARTERET	2011	108.42	.2900	.3144	24.61

2013 List of the Sales Ratio Study sorted by Reappraisal Year

County	Revaluation Year	Median	Rate	Effective Tax Rate	COD
1 BUNCOMBE	2013	96.91	.5690	.5514	18.49
2 BURKE	2013	100.53	.6800	.6836	22.08
3 CALDWELL	2013	101.72	.6000	.6103	14.85
4 COLUMBUS	2013	99.89	.8050	.8041	21.15
5 CURRITUCK	2013	96.43	.4850	.4677	12.21
6 DARE	2013	94.15	.4300	.4048	10.12
7 DAVIE	2013	99.83	.6600	.6589	9.30
8 FORSYTH	2013	98.21	.7168	.7040	11.21
9 GREENE	2013	103.04	.7860	.8099	29.00
10 LEE	2013	98.37	.7200	.7083	9.29
11 PERSON	2013	101.67	.7000	.7117	17.93
12 STANLY	2013	98.70	.6700	.6613	10.47
13 STOKES	2013	99.65	.6000	.5979	6.32
14 SWAIN	2013	99.91	.3600	.3597	3.90
15 WASHINGTON	2013	98.24	.7900	.7761	8.21
16 WILKES	2013	98.64	.6900	.6806	18.74

2013 Reappraisal County Stats				
Minimum	94.15	0.3600	0.3597	3.90
Maximum	103.04	0.8050	0.8099	29.00
Average	99.12	0.6414	0.6369	13.95

1 BERTIE	2012	97.90	.8400	.8224	25.79
2 CABARRUS	2012	99.65	.7000	.6976	7.76
3 CHEROKEE	2012	102.05	.5200	.5307	31.64
4 FRANKLIN	2012	97.35	.8725	.8494	15.47
5 GUILFORD	2012	99.36	.7700	.7651	11.09
6 MADISON	2012	91.33	.5200	.4749	39.47
7 MONTGOMERY	2012	105.59	.5700	.6019	26.74
8 NEW HANOVER	2012	100.41	.5540	.5563	9.51
9 PAMLICO	2012	94.99	.6250	.5937	19.33
10 PITT	2012	101.03	.6800	.6870	11.71
11 RUTHERFORD	2012	100.00	.6070	.6070	42.99
12 SURRY	2012	99.59	.5820	.5796	12.53

2012 Reappraisal County Stats				
Minimum	91.33	0.5200	0.4749	7.76
Maximum	105.59	0.8725	0.8494	42.99
Average	99.10	0.6534	0.6471	21.17

2013 List of the Sales Ratio Study sorted by Reappraisal Year

County	Revaluation Year	Median	Rate	Effective Tax Rate	COD
1 ASHE	2011	101.67	.4000	.4067	34.80
2 BRUNSWICK	2011	107.84	.4425	.4772	38.43
3 CARTERET	2011	108.42	.2900	.3144	24.61
4 CATAWBA	2011	103.14	.5300	.5466	12.58
5 HAYWOOD	2011	102.42	.5413	.5544	22.91
6 HENDERSON	2011	103.08	.5136	.5294	23.30
7 HERTFORD	2011	106.91	.8400	.8980	28.34
8 IREDELL	2011	104.78	.4850	.5082	14.97
9 JOHNSTON	2011	101.43	.7800	.7912	8.54
10 LINCOLN	2011	107.23	.5980	.6412	17.90
11 MCDOWELL	2011	96.00	.5500	.5280	33.46
12 MECKLENBURG	2011	100.00	.8157	.8157	11.16
13 NORTHAMPTON	2011	106.25	.9200	.9775	25.62
14 PENDER	2011	100.93	.5120	.5168	31.77
15 ROCKINGHAM	2011	105.04	.6960	.7311	38.57
16 ROWAN	2011	104.16	.6225	.6484	17.30
17 SAMPSON	2011	106.24	.7850	.8340	50.48
18 SCOTLAND	2011	108.18	1.0300	1.1143	27.27
19 WAYNE	2011	100.02	.6665	.6666	10.77

2011 Reappraisal County Stats				
Minimum	96.00	0.2900	0.3144	8.54
Maximum	108.42	1.0300	1.1143	50.48
Average	103.88	0.6325	0.6579	24.88

1 ANSON	2010	105.47	.7670	.8090	23.85
2 AVERY	2010	113.91	.4050	.4613	36.56
3 BEAUFORT	2010	107.76	.5300	.5711	31.17
4 CLAY	2010	136.72	.3600	.4922	55.76
5 CRAVEN	2010	113.02	.4675	.5284	15.05
6 GRAHAM	2010	100.00	.4600	.4600	17.54
7 GRANVILLE	2010	108.18	.8300	.8979	35.67
8 ONSLOW	2010	104.87	.5850	.6135	15.91
9 ROBESON	2010	98.19	.7700	.7561	31.27

2010 Reappraisal County Stats				
Minimum	98.19	0.3600	0.4600	15.05
Maximum	136.72	0.8300	0.8979	55.76
Average	109.79	0.5749	0.6210	29.20

2013 List of the Sales Ratio Study sorted by Reappraisal Year

County	Revaluation Year	Median	Rate	Effective Tax Rate	COD
1 ALAMANCE	2009	107.64	.5400	.5813	19.93
2 CHATHAM	2009	104.11	.6219	.6475	24.14
3 CUMBERLAND	2009	103.73	.7400	.7676	20.22
4 DUPLIN	2009	101.12	.7200	.7281	38.18
5 EDGEcombe	2009	102.73	.8600	.8835	14.78
6 GATES	2009	124.79	.6400	.7987	35.06
7 HARNETT	2009	105.74	.7250	.7666	16.03
8 HYDE	2009	116.63	.6400	.7464	30.80
9 LENOIR	2009	103.78	.8000	.8302	21.09
10 MARTIN	2009	102.25	.7200	.7362	21.64
11 MITCHELL	2009	112.67	.4000	.4507	37.50
12 NASH	2009	100.62	.6700	.6742	16.81
13 ORANGE	2009	103.82	.8580	.8908	12.95
14 POLK	2009	100.84	.5175	.5218	31.33
15 TRANSYLVANIA	2009	102.67	.4369	.4486	14.73
16 TYRRELL	2009	112.46	.6900	.7760	37.74
17 WARREN	2009	107.70	.6600	.7108	24.22
18 YADKIN	2009	106.06	.6790	.7201	26.78

2009 Reappraisal County Stats				
Minimum	100.62	0.4000	0.4486	12.95
Maximum	124.79	0.8600	0.8908	38.18
Average	106.63	0.6621	0.7044	24.66

1 CASWELL	2008	97.95	.6590	.6455	17.98
2 CLEVELAND	2008	105.29	.7200	.7581	45.55
3 DURHAM	2008	103.93	.7744	.8048	12.42
4 JACKSON	2008	139.78	.2800	.3914	34.99
5 PERQUIMANS	2008	120.24	.4400	.5291	26.64
6 RICHMOND	2008	99.08	.8100	.8025	15.59
7 UNION	2008	117.86	.6600	.7779	14.51
8 VANCE	2008	138.89	.7820	1.0861	52.81
9 WAKE	2008	109.30	.5340	.5837	9.71
10 WILSON	2008	108.56	.7300	.7925	16.60
11 YANCEY	2008	105.10	.5000	.5255	29.75

2008 Reappraisal County Stats				
Minimum	97.95	0.2800	0.3914	9.71
Maximum	139.78	0.8100	1.0861	52.81
Average	113.27	0.6263	0.6997	25.14

2013 List of the Sales Ratio Study sorted by Reappraisal Year

County	Revaluation Year	Median	Rate	Effective Tax Rate	COD
1 ALEXANDER	2007	102.35	.6050	.6192	24.65
2 ALLEGHANY	2007	120.00	.4700	.5640	41.28
3 BLADEN	2007	99.69	.7400	.7377	47.36
4 CAMDEN	2007	122.25	.5900	.7213	39.65
5 DAVIDSON	2007	106.54	.5400	.5753	11.40
6 GASTON	2007	105.80	.8700	.9205	20.97
7 HALIFAX	2007	100.00	.6800	.6800	32.12
8 MACON	2007	130.01	.2790	.3627	30.60
9 MOORE	2007	106.00	.4650	.4929	19.00
10 RANDOLPH	2007	104.54	.6100	.6377	21.32

2007 Reappraisal County Stats				
Minimum	99.69	0.2790	0.3627	11.40
Maximum	130.01	0.8700	0.9205	47.36
Average	109.72	0.5849	0.6311	28.84

1 CHOWAN	2006	113.44	.6850	.7771	26.81
2 HOKE	2006	94.61	.7300	.6907	11.60
3 JONES	2006	85.92	.8000	.6874	47.12
4 PASQUOTANK	2006	119.77	.6300	.7546	38.75
5 WATAUGA	2006	102.96	.3130	.3223	39.01

2006 Reappraisal County Stats				
Minimum	85.92	0.3130	0.3223	11.60
Maximum	119.77	0.8000	0.7771	47.12
Average	103.34	0.6316	0.6464	32.66

2013-2014
PROPERTY TAX RATES AND REVALUATION SCHEDULES FOR NORTH CAROLINA COUNTIES
 (All rates per \$100 valuation*)

Counties	Tax Rate	Year of latest revaluation	Next scheduled revaluation	Counties	Tax Rate	Year of latest revaluation	Next scheduled revaluation
ALAMANCE	\$.5400	2009	2017	JOHNSTON	\$.7800	2011	2019
ALEXANDER	.6050	2007	2015	JONES	.8000	2006	2014
ALLEGHANY	.4700	2007	2015	LEE	.7200	2013	2017
ANSON	.7670	2010	2018	LENOIR	.8000	2009	2017
ASHE	.4000	2011	2015	LINCOLN	.5980	2011	2019
AVERY	.4050	2010	2014	MACON	.2790	2007	2015
BEAUFORT	.5300	2010	2018	MADISON	.5200	2012	2020
BERTIE	.8400	2012	2020	MARTIN	.7200	2009	2017
BLADEN	.7400	2007	2015	MCDOWELL	.5500	2011	2019
BRUNSWICK	.4425	2011	2015	MECKLENBURG	.8157	2011	2019
BUNCOMBE	.5690	2013	2021	MITCHELL	.4000	2009	2014
BURKE	.6800	2013	2017	MONTGOMERY	.5700	2012	2020
CABARRUS	.7000	2012	2016	MOORE	.4650	2007	2015
CALDWELL	.6000	2013	2021	NASH	.6700	2009	2017
CAMDEN	.5900	2007	2015	NEW HANOVER	.5540	2012	2017
CARTERET	.2900	2011	2015	NORTHAMPTON	.9200	2011	2015
CASWELL	.6590	2008	2016	ONslow	.5850	2010	2014
CATAWBA	.5300	2011	2015	ORANGE	.8580	2009	2017
CHATHAM	.6219	2009	2015	PAMLICO	.6250	2012	2020
CHEROKEE	.5200	2012	2016	PASQUOTANK	.6300	2006	2014
CHOWAN	.6850	2006	2014	PENDER	.5120	2011	2019
CLAY	.3600	2010	2018	PERQUIMANS	.4400	2008	2016
CLEVELAND	.7200	2008	2014	PERSON	.7000	2013	2017
COLUMBUS	.8050	2013	2021	PITT	.6800	2012	2016
CRAVEN	.4675	2010	2016	POLK	.5175	2009	2017
CUMBERLAND	.7400	2009	2017	RANDOLPH	.6100	2007	2014
CURRITUCK	.4850	2013	2021	RICHMOND	.8100	2008	2016
DARE	.4300	2013	2018	ROBESON	.7700	2010	2018
DAVIDSON	.5400	2007	2015	ROCKINGHAM	.6960	2011	2019
DAVIE	.6600	2013	2017	ROWAN	.6225	2011	2015
DUPLIN	.7200	2009	2017	RUTHERFORD	.6070	2012	2016
DURHAM	.7744	2008	2016	SAMPSON	.7850	2011	2019
EDGECOMBE	.8600	2009	2017	SCOTLAND	1.0300	2011	2019
FORSYTH	.7168	2013	2017	STANLY	.6700	2013	2017
FRANKLIN	.8725	2012	2018	STOKES	.6000	2013	2017
GASTON	.8700	2007	2015	SURRY	.5820	2012	2016
GATES	.6400	2009	2017	SWAIN	.3600	2013	2021
GRAHAM	.4600	2010	2015	TRANSYLVANIA	.4369	2009	2016
GRANVILLE	.8300	2010	2018	TYRRELL	.6900	2009	2017
GREENE	.7860	2013	2021	UNION	.6600	2008	2015
GUILFORD	.7700	2012	2020	VANCE	.7820	2008	2016
HALIFAX	.6800	2007	2015	WAKE	.5340	2008	2016
HARNETT	.7250	2009	2017	WARREN	.6600	2009	2017
HAYWOOD	.5413	2011	2017	WASHINGTON	.7900	2013	2021
HENDERSON	.5136	2011	2015	WATAUGA	.3130	2006	2014
HERTFORD	.8400	2011	2019	WAYNE	.6665	2011	2019
HOKE	.7300	2006	2014	WILKES	.6900	2013	2017
HYDE	.6400	2009	2017	WILSON	.7300	2008	2016
IREDELL	.4850	2011	2015	YADKIN	.6790	2009	2017
JACKSON	.2800	2008	2016	YANCEY	.5000	2008	2016

Property subject to taxation must be assessed at 100% of appraised value.
 Revaluations are effective January 1 of year shown. Real property must be revalued every 8 years but counties may elect to revalue more frequently.
 Year shown for next scheduled revaluation is the year indicated by the most recent county resolution provided to NCDOR as of October 2013.

