

**SALES ASSESSMENT RATIO STUDIES  
AS OF JANUARY 1, 2024**



North Carolina Department of Revenue  
Local Government 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 and N.C.G.S. 105-286. The sales assessment ratios contained in this report are used for the equalization of the public service company property valuations and for mandatory reappraisal advancement.

The studies were conducted in accordance with the Sales Ratio Study seminars instructed by the staff of the Local Government Division. The ratios have sale transactions, which occurred during the period from 1/01/2023 to 12/31/2023.

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 Local Government Division. This report should be viewed as a compilation of the sales-assessment ratios effective as of 1/01/2024.

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

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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 4<sup>th</sup> and 7<sup>th</sup> 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.

**Reappraisal 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.

**2024 List of the Sales Ratio Study Sorted Alphabetically by County**

|    | County     | Reappraisal |        | Effective Tax |       | COD   |
|----|------------|-------------|--------|---------------|-------|-------|
|    |            | Year        | Median | Rate          | Rate  |       |
| 1  | ALAMANCE   | 2023        | 96.62  | .4690         | .4532 | 24.78 |
| 2  | ALEXANDER  | 2023        | 92.73  | .6500         | .6028 | 18.61 |
| 3  | ALLEGHANY  | 2021        | 71.37  | .5970         | .4261 | 47.22 |
| 4  | ANSON      | 2018        | 94.21  | .7770         | .7320 | 15.25 |
| 5  | ASHE       | 2023        | 83.33  | .4400         | .3667 | 30.18 |
| 6  | AVERY      | 2022        | 66.28  | .4000         | .2651 | 48.26 |
| 7  | BEAUFORT   | 2018        | 63.42  | .6250         | .3964 | 39.71 |
| 8  | BERTIE     | 2020        | 80.38  | .9300         | .7475 | 51.73 |
| 9  | BLADEN     | 2022        | 73.05  | .7850         | .5734 | 57.82 |
| 10 | BRUNSWICK  | 2023        | 89.81  | .3420         | .3072 | 15.16 |
| 11 | BUNCOMBE   | 2021        | 66.31  | .5176         | .3432 | 16.74 |
| 12 | BURKE      | 2023        | 85.99  | .5600         | .4815 | 27.36 |
| 13 | CABARRUS   | 2024        | 98.42  | .5760         | .5669 | 3.77  |
| 14 | CALDWELL   | 2021        | 56.83  | .6300         | .3580 | 28.57 |
| 15 | CAMDEN     | 2023        | 88.25  | .7300         | .6442 | 24.85 |
| 16 | CARTERET   | 2020        | 57.35  | .3400         | .1950 | 30.09 |
| 17 | CASWELL    | 2024        | 100.62 | .5850         | .5886 | 16.37 |
| 18 | CATAWBA    | 2023        | 91.50  | .3985         | .3646 | 24.66 |
| 19 | CHATHAM    | 2021        | 65.64  | .7250         | .4759 | 37.87 |
| 20 | CHEROKEE   | 2020        | 56.65  | .6100         | .3456 | 62.23 |
| 21 | CHOWAN     | 2022        | 76.16  | .6950         | .5293 | 43.53 |
| 22 | CLAY       | 2018        | 76.80  | .4300         | .3302 | 74.89 |
| 23 | CLEVELAND  | 2021        | 59.18  | .6875         | .4069 | 40.28 |
| 24 | COLUMBUS   | 2021        | 81.43  | .8050         | .6555 | 30.55 |
| 25 | CRAVEN     | 2023        | 85.51  | .4448         | .3803 | 13.48 |
| 26 | CUMBERLAND | 2017        | 58.18  | .7990         | .4648 | 17.53 |
| 27 | CURRITUCK  | 2021        | 70.88  | .6200         | .4394 | 31.53 |
| 28 | DARE       | 2020        | 60.76  | .4005         | .2434 | 13.14 |
| 29 | DAVIDSON   | 2021        | 70.13  | .5400         | .3787 | 17.61 |
| 30 | DAVIE      | 2021        | 73.77  | .7330         | .5408 | 24.36 |
| 31 | DUPLIN     | 2017        | 65.51  | .7350         | .4815 | 56.85 |
| 32 | DURHAM     | 2019        | 61.05  | .7987         | .4876 | 22.06 |
| 33 | EDGECOMBE  | 2024        | 100.00 | .8900         | .8900 | 7.94  |
| 34 | FORSYTH    | 2021        | 64.55  | .6778         | .4375 | 26.13 |
| 35 | FRANKLIN   | 2024        | 97.54  | .5050         | .4926 | 6.67  |
| 36 | GASTON     | 2023        | 92.61  | .5990         | .5548 | 12.45 |
| 37 | GATES      | 2017        | 71.70  | .8400         | .6022 | 54.32 |
| 38 | GRAHAM     | 2023        | 78.22  | .5900         | .4615 | 47.48 |
| 39 | GRANVILLE  | 2024        | 96.76  | .6310         | .6105 | 17.97 |
| 40 | GREENE     | 2021        | 72.73  | .7860         | .5717 | 34.89 |
| 41 | GUILFORD   | 2022        | 74.08  | .7305         | .5412 | 15.37 |
| 42 | HALIFAX    | 2024        | 99.77  | .7000         | .6984 | 9.42  |
| 43 | HARNETT    | 2022        | 82.70  | .5910         | .4888 | 21.48 |
| 44 | HAYWOOD    | 2021        | 63.13  | .5500         | .3472 | 27.28 |
| 45 | HENDERSON  | 2023        | 88.72  | .4310         | .3824 | 18.49 |
| 46 | HERTFORD   | 2019        | 78.97  | .8400         | .6634 | 44.18 |
| 47 | HOKE       | 2022        | 81.60  | .7300         | .5957 | 12.58 |
| 48 | HYDE       | 2024        | 99.29  | .9200         | .9135 | 11.16 |
| 49 | IREDELL    | 2023        | 92.53  | .5000         | .4627 | 10.61 |
| 50 | JACKSON    | 2021        | 66.05  | .3800         | .2510 | 30.04 |

**2024 List of the Sales Ratio Study Sorted Alphabetically by County**

|     | County       | Reappraisal |        | Effective Tax |       | COD   |
|-----|--------------|-------------|--------|---------------|-------|-------|
|     |              | Year        | Median | Rate          | Rate  |       |
| 51  | JOHNSTON     | 2019        | 64.63  | .6700         | .4330 | 12.52 |
| 52  | JONES        | 2022        | 94.89  | .7400         | .7022 | 29.91 |
| 53  | LEE          | 2023        | 87.66  | .6500         | .5698 | 14.63 |
| 54  | LENOIR       | 2017        | 58.88  | .8450         | .4975 | 29.44 |
| 55  | LINCOLN      | 2023        | 92.73  | .4990         | .4627 | 15.92 |
| 56  | MACON        | 2023        | 97.49  | .2700         | .2632 | 11.98 |
| 57  | MADISON      | 2024        | 94.74  | .3600         | .3411 | 24.22 |
| 58  | MARTIN       | 2017        | 64.96  | .8100         | .5262 | 65.45 |
| 59  | MCDOWELL     | 2023        | 86.11  | .5675         | .4887 | 68.28 |
| 60  | MECKLENBURG  | 2023        | 92.69  | .4831         | .4478 | 10.65 |
| 61  | MITCHELL     | 2022        | 74.89  | .5600         | .4194 | 28.96 |
| 62  | MONTGOMERY   | 2020        | 62.89  | .6150         | .3868 | 47.21 |
| 63  | MOORE        | 2023        | 90.40  | .3100         | .2802 | 21.83 |
| 64  | NASH         | 2024        | 98.32  | .6300         | .6194 | 28.64 |
| 65  | NEW HANOVER  | 2021        | 65.43  | .4500         | .2944 | 14.97 |
| 66  | NORTHAMPTON  | 2023        | 82.24  | .8300         | .6826 | 56.10 |
| 67  | ONSLOW       | 2022        | 78.95  | .6550         | .5171 | 16.51 |
| 68  | ORANGE       | 2021        | 64.45  | .8629         | .5561 | 20.33 |
| 69  | PAMLICO      | 2020        | 68.94  | .6450         | .4446 | 50.03 |
| 70  | PASQUOTANK   | 2022        | 74.62  | .6200         | .4627 | 14.43 |
| 71  | PENDER       | 2019        | 54.87  | .7375         | .4047 | 24.17 |
| 72  | PERQUIMANS   | 2024        | 100.00 | .5200         | .5200 | 50.88 |
| 73  | PERSON       | 2021        | 75.33  | .7225         | .5443 | 30.52 |
| 74  | PITT         | 2024        | 99.98  | .5663         | .5662 | 11.23 |
| 75  | POLK         | 2021        | 67.30  | .5343         | .3596 | 49.66 |
| 76  | RANDOLPH     | 2023        | 83.88  | .5000         | .4194 | 41.60 |
| 77  | RICHMOND     | 2024        | 102.64 | .7500         | .7698 | 22.22 |
| 78  | ROBESON      | 2024        | 97.69  | .7500         | .7327 | 10.55 |
| 79  | ROCKINGHAM   | 2024        | 98.78  | .5801         | .5730 | 20.58 |
| 80  | ROWAN        | 2023        | 87.83  | .5800         | .5094 | 17.49 |
| 81  | RUTHERFORD   | 2023        | 94.89  | .4540         | .4308 | 16.35 |
| 82  | SAMPSON      | 2024        | 97.29  | .6250         | .6081 | 38.62 |
| 83  | SCOTLAND     | 2019        | 68.51  | .9900         | .6783 | 59.62 |
| 84  | STANLY       | 2021        | 72.31  | .6100         | .4411 | 28.90 |
| 85  | STOKES       | 2021        | 67.47  | .7100         | .4790 | 19.15 |
| 86  | SURRY        | 2021        | 82.11  | .5520         | .4533 | 17.43 |
| 87  | SWAIN        | 2021        | 61.18  | .4100         | .2508 | 42.88 |
| 88  | TRANSYLVANIA | 2021        | 60.73  | .6033         | .3664 | 35.61 |
| 89  | TYRRELL      | 2017        | 64.58  | .9500         | .6135 | 64.53 |
| 90  | UNION        | 2021        | 66.97  | .5880         | .3938 | 16.89 |
| 91  | VANCE        | 2024        | 100.07 | .7129         | .7134 | 34.21 |
| 92  | WAKE         | 2024        | 98.63  | .5135         | .5065 | 5.47  |
| 93  | WARREN       | 2017        | 68.97  | .8100         | .5586 | 51.86 |
| 94  | WASHINGTON   | 2021        | 96.89  | .8500         | .8236 | 7.30  |
| 95  | WATAUGA      | 2022        | 69.67  | .3180         | .2216 | 30.48 |
| 96  | WAYNE        | 2019        | 66.93  | .7675         | .5137 | 20.32 |
| 97  | WILKES       | 2019        | 75.76  | .6600         | .5000 | 23.15 |
| 98  | WILSON       | 2024        | 100.73 | .5950         | .5994 | 21.93 |
| 99  | YADKIN       | 2023        | 74.96  | .6500         | .4873 | 26.21 |
| 100 | YANCEY       | 2024        | 97.79  | .5200         | .5085 | 13.41 |

**2024 List of the Sales Ratio Study Sorted Alphabetically by Median**

|    | County      | Reappraisal |        | Effective Tax |       | COD   |
|----|-------------|-------------|--------|---------------|-------|-------|
|    |             | Year        | Median | Rate          | Rate  |       |
| 1  | RICHMOND    | 2024        | 102.64 | .7500         | .7698 | 22.22 |
| 2  | WILSON      | 2024        | 100.73 | .5950         | .5994 | 21.93 |
| 3  | CASWELL     | 2024        | 100.62 | .5850         | .5886 | 16.37 |
| 4  | VANCE       | 2024        | 100.07 | .7129         | .7134 | 34.21 |
| 5  | EDGECOMBE   | 2024        | 100.00 | .8900         | .8900 | 7.94  |
| 6  | PERQUIMANS  | 2024        | 100.00 | .5200         | .5200 | 50.88 |
| 7  | PITT        | 2024        | 99.98  | .5663         | .5662 | 11.23 |
| 8  | HALIFAX     | 2024        | 99.77  | .7000         | .6984 | 9.42  |
| 9  | HYDE        | 2024        | 99.29  | .9200         | .9135 | 11.16 |
| 10 | ROCKINGHAM  | 2024        | 98.78  | .5801         | .5730 | 20.58 |
| 11 | WAKE        | 2024        | 98.63  | .5135         | .5065 | 5.47  |
| 12 | CABARRUS    | 2024        | 98.42  | .5760         | .5669 | 3.77  |
| 13 | NASH        | 2024        | 98.32  | .6300         | .6194 | 28.64 |
| 14 | YANCEY      | 2024        | 97.79  | .5200         | .5085 | 13.41 |
| 15 | ROBESON     | 2024        | 97.69  | .7500         | .7327 | 10.55 |
| 16 | FRANKLIN    | 2024        | 97.54  | .5050         | .4926 | 6.67  |
| 17 | MACON       | 2023        | 97.49  | .2700         | .2632 | 11.98 |
| 18 | SAMPSON     | 2024        | 97.29  | .6250         | .6081 | 38.62 |
| 19 | WASHINGTON  | 2021        | 96.89  | .8500         | .8236 | 7.30  |
| 20 | GRANVILLE   | 2024        | 96.76  | .6310         | .6105 | 17.97 |
| 21 | ALAMANCE    | 2023        | 96.62  | .4690         | .4532 | 24.78 |
| 22 | JONES       | 2022        | 94.89  | .7400         | .7022 | 29.91 |
| 23 | RUTHERFORD  | 2023        | 94.89  | .4540         | .4308 | 16.35 |
| 24 | MADISON     | 2024        | 94.74  | .3600         | .3411 | 24.22 |
| 25 | ANSON       | 2018        | 94.21  | .7770         | .7320 | 15.25 |
| 26 | LINCOLN     | 2023        | 92.73  | .4990         | .4627 | 15.92 |
| 27 | ALEXANDER   | 2023        | 92.73  | .6500         | .6028 | 18.61 |
| 28 | MECKLENBURG | 2023        | 92.69  | .4831         | .4478 | 10.65 |
| 29 | GASTON      | 2023        | 92.61  | .5990         | .5548 | 12.45 |
| 30 | IREDELL     | 2023        | 92.53  | .5000         | .4627 | 10.61 |
| 31 | CATAWBA     | 2023        | 91.50  | .3985         | .3646 | 24.66 |
| 32 | MOORE       | 2023        | 90.40  | .3100         | .2802 | 21.83 |
| 33 | BRUNSWICK   | 2023        | 89.81  | .3420         | .3072 | 15.16 |
| 34 | HENDERSON   | 2023        | 88.72  | .4310         | .3824 | 18.49 |
| 35 | CAMDEN      | 2023        | 88.25  | .7300         | .6442 | 24.85 |
| 36 | ROWAN       | 2023        | 87.83  | .5800         | .5094 | 17.49 |
| 37 | LEE         | 2023        | 87.66  | .6500         | .5698 | 14.63 |
| 38 | MCDOWELL    | 2023        | 86.11  | .5675         | .4887 | 68.28 |
| 39 | BURKE       | 2023        | 85.99  | .5600         | .4815 | 27.36 |
| 40 | CRAVEN      | 2023        | 85.51  | .4448         | .3803 | 13.48 |
| 41 | RANDOLPH    | 2023        | 83.88  | .5000         | .4194 | 41.60 |
| 42 | ASHE        | 2023        | 83.33  | .4400         | .3667 | 30.18 |
| 43 | HARNETT     | 2022        | 82.70  | .5910         | .4888 | 21.48 |
| 44 | NORTHAMPTON | 2023        | 82.24  | .8300         | .6826 | 56.10 |
| 45 | SURRY       | 2021        | 82.11  | .5520         | .4533 | 17.43 |
| 46 | HOKE        | 2022        | 81.60  | .7300         | .5957 | 12.58 |
| 47 | COLUMBUS    | 2021        | 81.43  | .8050         | .6555 | 30.55 |
| 48 | BERTIE      | 2020        | 80.38  | .9300         | .7475 | 51.73 |
| 49 | HERTFORD    | 2019        | 78.97  | .8400         | .6634 | 44.18 |
| 50 | ONSLOW      | 2022        | 78.95  | .6550         | .5171 | 16.51 |

**2024 List of the Sales Ratio Study Sorted Alphabetically by Median**

|     | County       | Reappraisal |        | Effective Tax |       | COD   |
|-----|--------------|-------------|--------|---------------|-------|-------|
|     |              | Year        | Median | Rate          | Rate  |       |
| 51  | GRAHAM       | 2023        | 78.22  | .5900         | .4615 | 47.48 |
| 52  | CLAY         | 2018        | 76.80  | .4300         | .3302 | 74.89 |
| 53  | CHOWAN       | 2022        | 76.16  | .6950         | .5293 | 43.53 |
| 54  | WILKES       | 2019        | 75.76  | .6600         | .5000 | 23.15 |
| 55  | PERSON       | 2021        | 75.33  | .7225         | .5443 | 30.52 |
| 56  | YADKIN       | 2023        | 74.96  | .6500         | .4873 | 26.21 |
| 57  | MITCHELL     | 2022        | 74.89  | .5600         | .4194 | 28.96 |
| 58  | PASQUOTANK   | 2022        | 74.62  | .6200         | .4627 | 14.43 |
| 59  | GUILFORD     | 2022        | 74.08  | .7305         | .5412 | 15.37 |
| 60  | DAVIE        | 2021        | 73.77  | .7330         | .5408 | 24.36 |
| 61  | BLADEN       | 2022        | 73.05  | .7850         | .5734 | 57.82 |
| 62  | GREENE       | 2021        | 72.73  | .7860         | .5717 | 34.89 |
| 63  | STANLY       | 2021        | 72.31  | .6100         | .4411 | 28.90 |
| 64  | GATES        | 2017        | 71.70  | .8400         | .6022 | 54.32 |
| 65  | ALLEGHANY    | 2021        | 71.37  | .5970         | .4261 | 47.22 |
| 66  | CURRITUCK    | 2021        | 70.88  | .6200         | .4394 | 31.53 |
| 67  | DAVIDSON     | 2021        | 70.13  | .5400         | .3787 | 17.61 |
| 68  | WATAUGA      | 2022        | 69.67  | .3180         | .2216 | 30.48 |
| 69  | WARREN       | 2017        | 68.97  | .8100         | .5586 | 51.86 |
| 70  | PAMLICO      | 2020        | 68.94  | .6450         | .4446 | 50.03 |
| 71  | SCOTLAND     | 2019        | 68.51  | .9900         | .6783 | 59.62 |
| 72  | STOKES       | 2021        | 67.47  | .7100         | .4790 | 19.15 |
| 73  | POLK         | 2021        | 67.30  | .5343         | .3596 | 49.66 |
| 74  | UNION        | 2021        | 66.97  | .5880         | .3938 | 16.89 |
| 75  | WAYNE        | 2019        | 66.93  | .7675         | .5137 | 20.32 |
| 76  | BUNCOMBE     | 2021        | 66.31  | .5176         | .3432 | 16.74 |
| 77  | AVERY        | 2022        | 66.28  | .4000         | .2651 | 48.26 |
| 78  | JACKSON      | 2021        | 66.05  | .3800         | .2510 | 30.04 |
| 79  | CHATHAM      | 2021        | 65.64  | .7250         | .4759 | 37.87 |
| 80  | DUPLIN       | 2017        | 65.51  | .7350         | .4815 | 56.85 |
| 81  | NEW HANOVER  | 2021        | 65.43  | .4500         | .2944 | 14.97 |
| 82  | MARTIN       | 2017        | 64.96  | .8100         | .5262 | 65.45 |
| 83  | JOHNSTON     | 2019        | 64.63  | .6700         | .4330 | 12.52 |
| 84  | TYRRELL      | 2017        | 64.58  | .9500         | .6135 | 64.53 |
| 85  | FORSYTH      | 2021        | 64.55  | .6778         | .4375 | 26.13 |
| 86  | ORANGE       | 2021        | 64.45  | .8629         | .5561 | 20.33 |
| 87  | BEAUFORT     | 2018        | 63.42  | .6250         | .3964 | 39.71 |
| 88  | HAYWOOD      | 2021        | 63.13  | .5500         | .3472 | 27.28 |
| 89  | MONTGOMERY   | 2020        | 62.89  | .6150         | .3868 | 47.21 |
| 90  | SWAIN        | 2021        | 61.18  | .4100         | .2508 | 42.88 |
| 91  | DURHAM       | 2019        | 61.05  | .7987         | .4876 | 22.06 |
| 92  | DARE         | 2020        | 60.76  | .4005         | .2434 | 13.14 |
| 93  | TRANSYLVANIA | 2021        | 60.73  | .6033         | .3664 | 35.61 |
| 94  | CLEVELAND    | 2021        | 59.18  | .6875         | .4069 | 40.28 |
| 95  | LENOIR       | 2017        | 58.88  | .8450         | .4975 | 29.44 |
| 96  | CUMBERLAND   | 2017        | 58.18  | .7990         | .4648 | 17.53 |
| 97  | CARTERET     | 2020        | 57.35  | .3400         | .1950 | 30.09 |
| 98  | CALDWELL     | 2021        | 56.83  | .6300         | .3580 | 28.57 |
| 99  | CHEROKEE     | 2020        | 56.65  | .6100         | .3456 | 62.23 |
| 100 | PENDER       | 2019        | 54.87  | .7375         | .4047 | 24.17 |

**2024 List of the Sales Ratio Study Sorted Alphabetically by Rate**

|    | County      | Reappraisal |        | Effective Tax |       | COD   |
|----|-------------|-------------|--------|---------------|-------|-------|
|    |             | Year        | Median | Rate          | Rate  |       |
| 1  | SCOTLAND    | 2019        | 68.51  | .9900         | .6783 | 59.62 |
| 2  | TYRRELL     | 2017        | 64.58  | .9500         | .6135 | 64.53 |
| 3  | BERTIE      | 2020        | 80.38  | .9300         | .7475 | 51.73 |
| 4  | HYDE        | 2024        | 99.29  | .9200         | .9135 | 11.16 |
| 5  | EDGECOMBE   | 2024        | 100.00 | .8900         | .8900 | 7.94  |
| 6  | ORANGE      | 2021        | 64.45  | .8629         | .5561 | 20.33 |
| 7  | WASHINGTON  | 2021        | 96.89  | .8500         | .8236 | 7.30  |
| 8  | LENOIR      | 2017        | 58.88  | .8450         | .4975 | 29.44 |
| 9  | GATES       | 2017        | 71.70  | .8400         | .6022 | 54.32 |
| 10 | HERTFORD    | 2019        | 78.97  | .8400         | .6634 | 44.18 |
| 11 | NORTHAMPTON | 2023        | 82.24  | .8300         | .6826 | 56.10 |
| 12 | MARTIN      | 2017        | 64.96  | .8100         | .5262 | 65.45 |
| 13 | WARREN      | 2017        | 68.97  | .8100         | .5586 | 51.86 |
| 14 | COLUMBUS    | 2021        | 81.43  | .8050         | .6555 | 30.55 |
| 15 | CUMBERLAND  | 2017        | 58.18  | .7990         | .4648 | 17.53 |
| 16 | DURHAM      | 2019        | 61.05  | .7987         | .4876 | 22.06 |
| 17 | GREENE      | 2021        | 72.73  | .7860         | .5717 | 34.89 |
| 18 | BLADEN      | 2022        | 73.05  | .7850         | .5734 | 57.82 |
| 19 | ANSON       | 2018        | 94.21  | .7770         | .7320 | 15.25 |
| 20 | WAYNE       | 2019        | 66.93  | .7675         | .5137 | 20.32 |
| 21 | RICHMOND    | 2024        | 102.64 | .7500         | .7698 | 22.22 |
| 22 | ROBESON     | 2024        | 97.69  | .7500         | .7327 | 10.55 |
| 23 | JONES       | 2022        | 94.89  | .7400         | .7022 | 29.91 |
| 24 | PENDER      | 2019        | 54.87  | .7375         | .4047 | 24.17 |
| 25 | DUPLIN      | 2017        | 65.51  | .7350         | .4815 | 56.85 |
| 26 | DAVIE       | 2021        | 73.77  | .7330         | .5408 | 24.36 |
| 27 | GUILFORD    | 2022        | 74.08  | .7305         | .5412 | 15.37 |
| 28 | CAMDEN      | 2023        | 88.25  | .7300         | .6442 | 24.85 |
| 29 | HOKE        | 2022        | 81.60  | .7300         | .5957 | 12.58 |
| 30 | CHATHAM     | 2021        | 65.64  | .7250         | .4759 | 37.87 |
| 31 | PERSON      | 2021        | 75.33  | .7225         | .5443 | 30.52 |
| 32 | VANCE       | 2024        | 100.07 | .7129         | .7134 | 34.21 |
| 33 | STOKES      | 2021        | 67.47  | .7100         | .4790 | 19.15 |
| 34 | HALIFAX     | 2024        | 99.77  | .7000         | .6984 | 9.42  |
| 35 | CHOWAN      | 2022        | 76.16  | .6950         | .5293 | 43.53 |
| 36 | CLEVELAND   | 2021        | 59.18  | .6875         | .4069 | 40.28 |
| 37 | FORSYTH     | 2021        | 64.55  | .6778         | .4375 | 26.13 |
| 38 | JOHNSTON    | 2019        | 64.63  | .6700         | .4330 | 12.52 |
| 39 | WILKES      | 2019        | 75.76  | .6600         | .5000 | 23.15 |
| 40 | ONSLOW      | 2022        | 78.95  | .6550         | .5171 | 16.51 |
| 41 | ALEXANDER   | 2023        | 92.73  | .6500         | .6028 | 18.61 |
| 42 | LEE         | 2023        | 87.66  | .6500         | .5698 | 14.63 |
| 43 | YADKIN      | 2023        | 74.96  | .6500         | .4873 | 26.21 |
| 44 | PAMLICO     | 2020        | 68.94  | .6450         | .4446 | 50.03 |
| 45 | GRANVILLE   | 2024        | 96.76  | .6310         | .6105 | 17.97 |
| 46 | CALDWELL    | 2021        | 56.83  | .6300         | .3580 | 28.57 |
| 47 | NASH        | 2024        | 98.32  | .6300         | .6194 | 28.64 |
| 48 | BEAUFORT    | 2018        | 63.42  | .6250         | .3964 | 39.71 |
| 49 | SAMPSON     | 2024        | 97.29  | .6250         | .6081 | 38.62 |
| 50 | CURRITUCK   | 2021        | 70.88  | .6200         | .4394 | 31.53 |



**2024 List of the Sales Ratio Study Sorted Alphabetically by Rate**

|     | County       | Reappraisal |        | Effective Tax |       | COD   |
|-----|--------------|-------------|--------|---------------|-------|-------|
|     |              | Year        | Median | Rate          | Rate  |       |
| 51  | PASQUOTANK   | 2022        | 74.62  | .6200         | .4627 | 14.43 |
| 52  | MONTGOMERY   | 2020        | 62.89  | .6150         | .3868 | 47.21 |
| 53  | CHEROKEE     | 2020        | 56.65  | .6100         | .3456 | 62.23 |
| 54  | STANLY       | 2021        | 72.31  | .6100         | .4411 | 28.90 |
| 55  | TRANSYLVANIA | 2021        | 60.73  | .6033         | .3664 | 35.61 |
| 56  | GASTON       | 2023        | 92.61  | .5990         | .5548 | 12.45 |
| 57  | ALLEGHANY    | 2021        | 71.37  | .5970         | .4261 | 47.22 |
| 58  | WILSON       | 2024        | 100.73 | .5950         | .5994 | 21.93 |
| 59  | HARNETT      | 2022        | 82.70  | .5910         | .4888 | 21.48 |
| 60  | GRAHAM       | 2023        | 78.22  | .5900         | .4615 | 47.48 |
| 61  | UNION        | 2021        | 66.97  | .5880         | .3938 | 16.89 |
| 62  | CASWELL      | 2024        | 100.62 | .5850         | .5886 | 16.37 |
| 63  | ROCKINGHAM   | 2024        | 98.78  | .5801         | .5730 | 20.58 |
| 64  | ROWAN        | 2023        | 87.83  | .5800         | .5094 | 17.49 |
| 65  | CABARRUS     | 2024        | 98.42  | .5760         | .5669 | 3.77  |
| 66  | MCDOWELL     | 2023        | 86.11  | .5675         | .4887 | 68.28 |
| 67  | PITT         | 2024        | 99.98  | .5663         | .5662 | 11.23 |
| 68  | BURKE        | 2023        | 85.99  | .5600         | .4815 | 27.36 |
| 69  | MITCHELL     | 2022        | 74.89  | .5600         | .4194 | 28.96 |
| 70  | SURRY        | 2021        | 82.11  | .5520         | .4533 | 17.43 |
| 71  | HAYWOOD      | 2021        | 63.13  | .5500         | .3472 | 27.28 |
| 72  | DAVIDSON     | 2021        | 70.13  | .5400         | .3787 | 17.61 |
| 73  | POLK         | 2021        | 67.30  | .5343         | .3596 | 49.66 |
| 74  | PERQUIMANS   | 2024        | 100.00 | .5200         | .5200 | 50.88 |
| 75  | YANCEY       | 2024        | 97.79  | .5200         | .5085 | 13.41 |
| 76  | BUNCOMBE     | 2021        | 66.31  | .5176         | .3432 | 16.74 |
| 77  | WAKE         | 2024        | 98.63  | .5135         | .5065 | 5.47  |
| 78  | FRANKLIN     | 2024        | 97.54  | .5050         | .4926 | 6.67  |
| 79  | IREDELL      | 2023        | 92.53  | .5000         | .4627 | 10.61 |
| 80  | RANDOLPH     | 2023        | 83.88  | .5000         | .4194 | 41.60 |
| 81  | LINCOLN      | 2023        | 92.73  | .4990         | .4627 | 15.92 |
| 82  | MECKLENBURG  | 2023        | 92.69  | .4831         | .4478 | 10.65 |
| 83  | ALAMANCE     | 2023        | 96.62  | .4690         | .4532 | 24.78 |
| 84  | RUTHERFORD   | 2023        | 94.89  | .4540         | .4308 | 16.35 |
| 85  | NEW HANOVER  | 2021        | 65.43  | .4500         | .2944 | 14.97 |
| 86  | CRAVEN       | 2023        | 85.51  | .4448         | .3803 | 13.48 |
| 87  | ASHE         | 2023        | 83.33  | .4400         | .3667 | 30.18 |
| 88  | HENDERSON    | 2023        | 88.72  | .4310         | .3824 | 18.49 |
| 89  | CLAY         | 2018        | 76.80  | .4300         | .3302 | 74.89 |
| 90  | SWAIN        | 2021        | 61.18  | .4100         | .2508 | 42.88 |
| 91  | DARE         | 2020        | 60.76  | .4005         | .2434 | 13.14 |
| 92  | AVERY        | 2022        | 66.28  | .4000         | .2651 | 48.26 |
| 93  | CATAWBA      | 2023        | 91.50  | .3985         | .3646 | 24.66 |
| 94  | JACKSON      | 2021        | 66.05  | .3800         | .2510 | 30.04 |
| 95  | MADISON      | 2024        | 94.74  | .3600         | .3411 | 24.22 |
| 96  | BRUNSWICK    | 2023        | 89.81  | .3420         | .3072 | 15.16 |
| 97  | CARTERET     | 2020        | 57.35  | .3400         | .1950 | 30.09 |
| 98  | WATAUGA      | 2022        | 69.67  | .3180         | .2216 | 30.48 |
| 99  | MOORE        | 2023        | 90.40  | .3100         | .2802 | 21.83 |
| 100 | MACON        | 2023        | 97.49  | .2700         | .2632 | 11.98 |

**2024 List of the Sales Ratio Study Sorted Alphabetically by Effective Tax Rate**

|    | County      | Reappraisal |        | Effective Tax |       |       |
|----|-------------|-------------|--------|---------------|-------|-------|
|    |             | Year        | Median | Rate          | Rate  | COD   |
| 1  | HYDE        | 2024        | 99.29  | .9200         | .9135 | 11.16 |
| 2  | EDGECOMBE   | 2024        | 100.00 | .8900         | .8900 | 7.94  |
| 3  | WASHINGTON  | 2021        | 96.89  | .8500         | .8236 | 7.30  |
| 4  | RICHMOND    | 2024        | 102.64 | .7500         | .7698 | 22.22 |
| 5  | BERTIE      | 2020        | 80.38  | .9300         | .7475 | 51.73 |
| 6  | ROBESON     | 2024        | 97.69  | .7500         | .7327 | 10.55 |
| 7  | ANSON       | 2018        | 94.21  | .7770         | .7320 | 15.25 |
| 8  | VANCE       | 2024        | 100.07 | .7129         | .7134 | 34.21 |
| 9  | JONES       | 2022        | 94.89  | .7400         | .7022 | 29.91 |
| 10 | HALIFAX     | 2024        | 99.77  | .7000         | .6984 | 9.42  |
| 11 | NORTHAMPTON | 2023        | 82.24  | .8300         | .6826 | 56.10 |
| 12 | SCOTLAND    | 2019        | 68.51  | .9900         | .6783 | 59.62 |
| 13 | HERTFORD    | 2019        | 78.97  | .8400         | .6634 | 44.18 |
| 14 | COLUMBUS    | 2021        | 81.43  | .8050         | .6555 | 30.55 |
| 15 | CAMDEN      | 2023        | 88.25  | .7300         | .6442 | 24.85 |
| 16 | NASH        | 2024        | 98.32  | .6300         | .6194 | 28.64 |
| 17 | TYRRELL     | 2017        | 64.58  | .9500         | .6135 | 64.53 |
| 18 | GRANVILLE   | 2024        | 96.76  | .6310         | .6105 | 17.97 |
| 19 | SAMPSON     | 2024        | 97.29  | .6250         | .6081 | 38.62 |
| 20 | ALEXANDER   | 2023        | 92.73  | .6500         | .6028 | 18.61 |
| 21 | GATES       | 2017        | 71.70  | .8400         | .6022 | 54.32 |
| 22 | WILSON      | 2024        | 100.73 | .5950         | .5994 | 21.93 |
| 23 | HOKE        | 2022        | 81.60  | .7300         | .5957 | 12.58 |
| 24 | CASWELL     | 2024        | 100.62 | .5850         | .5886 | 16.37 |
| 25 | BLADEN      | 2022        | 73.05  | .7850         | .5734 | 57.82 |
| 26 | ROCKINGHAM  | 2024        | 98.78  | .5801         | .5730 | 20.58 |
| 27 | GREENE      | 2021        | 72.73  | .7860         | .5717 | 34.89 |
| 28 | LEE         | 2023        | 87.66  | .6500         | .5698 | 14.63 |
| 29 | CABARRUS    | 2024        | 98.42  | .5760         | .5669 | 3.77  |
| 30 | PITT        | 2024        | 99.98  | .5663         | .5662 | 11.23 |
| 31 | WARREN      | 2017        | 68.97  | .8100         | .5586 | 51.86 |
| 32 | ORANGE      | 2021        | 64.45  | .8629         | .5561 | 20.33 |
| 33 | GASTON      | 2023        | 92.61  | .5990         | .5548 | 12.45 |
| 34 | PERSON      | 2021        | 75.33  | .7225         | .5443 | 30.52 |
| 35 | GUILFORD    | 2022        | 74.08  | .7305         | .5412 | 15.37 |
| 36 | DAVIE       | 2021        | 73.77  | .7330         | .5408 | 24.36 |
| 37 | CHOWAN      | 2022        | 76.16  | .6950         | .5293 | 43.53 |
| 38 | MARTIN      | 2017        | 64.96  | .8100         | .5262 | 65.45 |
| 39 | PERQUIMANS  | 2024        | 100.00 | .5200         | .5200 | 50.88 |
| 40 | ONSLOW      | 2022        | 78.95  | .6550         | .5171 | 16.51 |
| 41 | WAYNE       | 2019        | 66.93  | .7675         | .5137 | 20.32 |
| 42 | ROWAN       | 2023        | 87.83  | .5800         | .5094 | 17.49 |
| 43 | YANCEY      | 2024        | 97.79  | .5200         | .5085 | 13.41 |
| 44 | WAKE        | 2024        | 98.63  | .5135         | .5065 | 5.47  |
| 45 | WILKES      | 2019        | 75.76  | .6600         | .5000 | 23.15 |
| 46 | LENOIR      | 2017        | 58.88  | .8450         | .4975 | 29.44 |
| 47 | FRANKLIN    | 2024        | 97.54  | .5050         | .4926 | 6.67  |
| 48 | HARNETT     | 2022        | 82.70  | .5910         | .4888 | 21.48 |
| 49 | MCDOWELL    | 2023        | 86.11  | .5675         | .4887 | 68.28 |
| 50 | DURHAM      | 2019        | 61.05  | .7987         | .4876 | 22.06 |

**2024 List of the Sales Ratio Study Sorted Alphabetically by Effective Tax Rate**

|     | County       | Reappraisal |        | Effective Tax |       | COD   |
|-----|--------------|-------------|--------|---------------|-------|-------|
|     |              | Year        | Median | Rate          | Rate  |       |
| 51  | YADKIN       | 2023        | 74.96  | .6500         | .4873 | 26.21 |
| 52  | BURKE        | 2023        | 85.99  | .5600         | .4815 | 27.36 |
| 53  | DUPLIN       | 2017        | 65.51  | .7350         | .4815 | 56.85 |
| 54  | STOKES       | 2021        | 67.47  | .7100         | .4790 | 19.15 |
| 55  | CHATHAM      | 2021        | 65.64  | .7250         | .4759 | 37.87 |
| 56  | CUMBERLAND   | 2017        | 58.18  | .7990         | .4648 | 17.53 |
| 57  | LINCOLN      | 2023        | 92.73  | .4990         | .4627 | 15.92 |
| 58  | PASQUOTANK   | 2022        | 74.62  | .6200         | .4627 | 14.43 |
| 59  | IREDELL      | 2023        | 92.53  | .5000         | .4627 | 10.61 |
| 60  | GRAHAM       | 2023        | 78.22  | .5900         | .4615 | 47.48 |
| 61  | SURRY        | 2021        | 82.11  | .5520         | .4533 | 17.43 |
| 62  | ALAMANCE     | 2023        | 96.62  | .4690         | .4532 | 24.78 |
| 63  | MECKLENBURG  | 2023        | 92.69  | .4831         | .4478 | 10.65 |
| 64  | PAMLICO      | 2020        | 68.94  | .6450         | .4446 | 50.03 |
| 65  | STANLY       | 2021        | 72.31  | .6100         | .4411 | 28.90 |
| 66  | CURRITUCK    | 2021        | 70.88  | .6200         | .4394 | 31.53 |
| 67  | FORSYTH      | 2021        | 64.55  | .6778         | .4375 | 26.13 |
| 68  | JOHNSTON     | 2019        | 64.63  | .6700         | .4330 | 12.52 |
| 69  | RUTHERFORD   | 2023        | 94.89  | .4540         | .4308 | 16.35 |
| 70  | ALLEGHANY    | 2021        | 71.37  | .5970         | .4261 | 47.22 |
| 71  | RANDOLPH     | 2023        | 83.88  | .5000         | .4194 | 41.60 |
| 72  | MITCHELL     | 2022        | 74.89  | .5600         | .4194 | 28.96 |
| 73  | CLEVELAND    | 2021        | 59.18  | .6875         | .4069 | 40.28 |
| 74  | PENDER       | 2019        | 54.87  | .7375         | .4047 | 24.17 |
| 75  | BEAUFORT     | 2018        | 63.42  | .6250         | .3964 | 39.71 |
| 76  | UNION        | 2021        | 66.97  | .5880         | .3938 | 16.89 |
| 77  | MONTGOMERY   | 2020        | 62.89  | .6150         | .3868 | 47.21 |
| 78  | HENDERSON    | 2023        | 88.72  | .4310         | .3824 | 18.49 |
| 79  | CRAVEN       | 2023        | 85.51  | .4448         | .3803 | 13.48 |
| 80  | DAVIDSON     | 2021        | 70.13  | .5400         | .3787 | 17.61 |
| 81  | ASHE         | 2023        | 83.33  | .4400         | .3667 | 30.18 |
| 82  | TRANSYLVANIA | 2021        | 60.73  | .6033         | .3664 | 35.61 |
| 83  | CATAWBA      | 2023        | 91.50  | .3985         | .3646 | 24.66 |
| 84  | POLK         | 2021        | 67.30  | .5343         | .3596 | 49.66 |
| 85  | CALDWELL     | 2021        | 56.83  | .6300         | .3580 | 28.57 |
| 86  | HAYWOOD      | 2021        | 63.13  | .5500         | .3472 | 27.28 |
| 87  | CHEROKEE     | 2020        | 56.65  | .6100         | .3456 | 62.23 |
| 88  | BUNCOMBE     | 2021        | 66.31  | .5176         | .3432 | 16.74 |
| 89  | MADISON      | 2024        | 94.74  | .3600         | .3411 | 24.22 |
| 90  | CLAY         | 2018        | 76.80  | .4300         | .3302 | 74.89 |
| 91  | BRUNSWICK    | 2023        | 89.81  | .3420         | .3072 | 15.16 |
| 92  | NEW HANOVER  | 2021        | 65.43  | .4500         | .2944 | 14.97 |
| 93  | MOORE        | 2023        | 90.40  | .3100         | .2802 | 21.83 |
| 94  | AVERY        | 2022        | 66.28  | .4000         | .2651 | 48.26 |
| 95  | MACON        | 2023        | 97.49  | .2700         | .2632 | 11.98 |
| 96  | JACKSON      | 2021        | 66.05  | .3800         | .2510 | 30.04 |
| 97  | SWAIN        | 2021        | 61.18  | .4100         | .2508 | 42.88 |
| 98  | DARE         | 2020        | 60.76  | .4005         | .2434 | 13.14 |
| 99  | WATAUGA      | 2022        | 69.67  | .3180         | .2216 | 30.48 |
| 100 | CARTERET     | 2020        | 57.35  | .3400         | .1950 | 30.09 |

**2024 List of the Sales Ratio Study Sorted Alphabetically by Reappraisal Year**

|    | County     | Reappraisal |        | Effective Tax |       |       |
|----|------------|-------------|--------|---------------|-------|-------|
|    |            | Year        | Median | Rate          | Rate  | COD   |
| 1  | CABARRUS   | 2024        | 98.42  | .5760         | .5669 | 3.77  |
| 2  | CASWELL    | 2024        | 100.62 | .5850         | .5886 | 16.37 |
| 3  | EDGECOMBE  | 2024        | 100.00 | .8900         | .8900 | 7.94  |
| 4  | FRANKLIN   | 2024        | 97.54  | .5050         | .4926 | 6.67  |
| 5  | GRANVILLE  | 2024        | 96.76  | .6310         | .6105 | 17.97 |
| 6  | HALIFAX    | 2024        | 99.77  | .7000         | .6984 | 9.42  |
| 7  | HYDE       | 2024        | 99.29  | .9200         | .9135 | 11.16 |
| 8  | MADISON    | 2024        | 94.74  | .3600         | .3411 | 24.22 |
| 9  | NASH       | 2024        | 98.32  | .6300         | .6194 | 28.64 |
| 10 | PERQUIMANS | 2024        | 100.00 | .5200         | .5200 | 50.88 |
| 11 | PITT       | 2024        | 99.98  | .5663         | .5662 | 11.23 |
| 12 | RICHMOND   | 2024        | 102.64 | .7500         | .7698 | 22.22 |
| 13 | ROBESON    | 2024        | 97.69  | .7500         | .7327 | 10.55 |
| 14 | ROCKINGHAM | 2024        | 98.78  | .5801         | .5730 | 20.58 |
| 15 | SAMPSON    | 2024        | 97.29  | .6250         | .6081 | 38.62 |
| 16 | VANCE      | 2024        | 100.07 | .7129         | .7134 | 34.21 |
| 17 | WAKE       | 2024        | 98.63  | .5135         | .5065 | 5.47  |
| 18 | WILSON     | 2024        | 100.73 | .5950         | .5994 | 21.93 |
| 19 | YANCEY     | 2024        | 97.79  | .5200         | .5085 | 13.41 |

| 2024 Reappraisal County Statistics |        |       |       |       |  |
|------------------------------------|--------|-------|-------|-------|--|
| Minimum                            | 94.74  | .3600 | .3411 | 3.77  |  |
| Maximum                            | 102.64 | .9200 | .9135 | 50.88 |  |
| Average                            | 98.90  | .6279 | .6220 | 18.70 |  |

|    |             |      |       |       |       |       |
|----|-------------|------|-------|-------|-------|-------|
| 1  | ALAMANCE    | 2023 | 96.62 | .4690 | .4532 | 24.78 |
| 2  | ALEXANDER   | 2023 | 92.73 | .6500 | .6028 | 18.61 |
| 3  | ASHE        | 2023 | 83.33 | .4400 | .3667 | 30.18 |
| 4  | BRUNSWICK   | 2023 | 89.81 | .3420 | .3072 | 15.16 |
| 5  | BURKE       | 2023 | 85.99 | .5600 | .4815 | 27.36 |
| 6  | CAMDEN      | 2023 | 88.25 | .7300 | .6442 | 24.85 |
| 7  | CATAWBA     | 2023 | 91.50 | .3985 | .3646 | 24.66 |
| 8  | CRAVEN      | 2023 | 85.51 | .4448 | .3803 | 13.48 |
| 9  | GASTON      | 2023 | 92.61 | .5990 | .5548 | 12.45 |
| 10 | GRAHAM      | 2023 | 78.22 | .5900 | .4615 | 47.48 |
| 11 | HENDERSON   | 2023 | 88.72 | .4310 | .3824 | 18.49 |
| 12 | IREDELL     | 2023 | 92.53 | .5000 | .4627 | 10.61 |
| 13 | LEE         | 2023 | 87.66 | .6500 | .5698 | 14.63 |
| 14 | LINCOLN     | 2023 | 92.73 | .4990 | .4627 | 15.92 |
| 15 | MACON       | 2023 | 97.49 | .2700 | .2632 | 11.98 |
| 16 | MCDOWELL    | 2023 | 86.11 | .5675 | .4887 | 68.28 |
| 17 | MECKLENBURG | 2023 | 92.69 | .4831 | .4478 | 10.65 |

**2024 List of the Sales Ratio Study Sorted Alphabetically by Reappraisal Year**

|    | County      | Reappraisal |        | Effective Tax |       |       |
|----|-------------|-------------|--------|---------------|-------|-------|
|    |             | Year        | Median | Rate          | Rate  | COD   |
| 18 | MOORE       | 2023        | 90.40  | .3100         | .2802 | 21.83 |
| 19 | NORTHAMPTON | 2023        | 82.24  | .8300         | .6826 | 56.10 |
| 20 | RANDOLPH    | 2023        | 83.88  | .5000         | .4194 | 41.60 |
| 21 | ROWAN       | 2023        | 87.83  | .5800         | .5094 | 17.49 |
| 22 | RUTHERFORD  | 2023        | 94.89  | .4540         | .4308 | 16.35 |
| 23 | YADKIN      | 2023        | 74.96  | .6500         | .4873 | 26.21 |

**2023 Reappraisal County Statistics**

|                |       |       |       |       |
|----------------|-------|-------|-------|-------|
| <b>Minimum</b> | 74.96 | .2700 | .2632 | 10.61 |
| <b>Maximum</b> | 97.49 | .8300 | .6826 | 68.28 |
| <b>Average</b> | 88.55 | .5195 | .4567 | 24.75 |

|    |            |      |       |       |       |       |
|----|------------|------|-------|-------|-------|-------|
| 1  | AVERY      | 2022 | 66.28 | .4000 | .2651 | 48.26 |
| 2  | BLADEN     | 2022 | 73.05 | .7850 | .5734 | 57.82 |
| 3  | CHOWAN     | 2022 | 76.16 | .6950 | .5293 | 43.53 |
| 4  | GUILFORD   | 2022 | 74.08 | .7305 | .5412 | 15.37 |
| 5  | HARNETT    | 2022 | 82.70 | .5910 | .4888 | 21.48 |
| 6  | HOKE       | 2022 | 81.60 | .7300 | .5957 | 12.58 |
| 7  | JONES      | 2022 | 94.89 | .7400 | .7022 | 29.91 |
| 8  | MITCHELL   | 2022 | 74.89 | .5600 | .4194 | 28.96 |
| 9  | ONSLow     | 2022 | 78.95 | .6550 | .5171 | 16.51 |
| 10 | PASQUOTANK | 2022 | 74.62 | .6200 | .4627 | 14.43 |
| 11 | WATAUGA    | 2022 | 69.67 | .3180 | .2216 | 30.48 |

**2022 Reappraisal County Statistics**

|                |       |       |       |       |
|----------------|-------|-------|-------|-------|
| <b>Minimum</b> | 66.28 | .3180 | .2216 | 12.58 |
| <b>Maximum</b> | 94.89 | .7850 | .7022 | 57.82 |
| <b>Average</b> | 76.99 | .6204 | .4833 | 29.03 |

|    |           |      |       |       |       |       |
|----|-----------|------|-------|-------|-------|-------|
| 1  | ALLEGHANY | 2021 | 71.37 | .5970 | .4261 | 47.22 |
| 2  | BUNCOMBE  | 2021 | 66.31 | .5176 | .3432 | 16.74 |
| 3  | CALDWELL  | 2021 | 56.83 | .6300 | .3580 | 28.57 |
| 4  | CHATHAM   | 2021 | 65.64 | .7250 | .4759 | 37.87 |
| 5  | CLEVELAND | 2021 | 59.18 | .6875 | .4069 | 40.28 |
| 6  | COLUMBUS  | 2021 | 81.43 | .8050 | .6555 | 30.55 |
| 7  | CURRITUCK | 2021 | 70.88 | .6200 | .4394 | 31.53 |
| 8  | DAVIDSON  | 2021 | 70.13 | .5400 | .3787 | 17.61 |
| 9  | DAVIE     | 2021 | 73.77 | .7330 | .5408 | 24.36 |
| 10 | FORSYTH   | 2021 | 64.55 | .6778 | .4375 | 26.13 |
| 11 | GREENE    | 2021 | 72.73 | .7860 | .5717 | 34.89 |

**2024 List of the Sales Ratio Study Sorted Alphabetically by Reappraisal Year**

|    | County       | Reappraisal |        | Effective Tax |       |       |
|----|--------------|-------------|--------|---------------|-------|-------|
|    |              | Year        | Median | Rate          | Rate  | COD   |
| 12 | HAYWOOD      | 2021        | 63.13  | .5500         | .3472 | 27.28 |
| 13 | JACKSON      | 2021        | 66.05  | .3800         | .2510 | 30.04 |
| 14 | NEW HANOVER  | 2021        | 65.43  | .4500         | .2944 | 14.97 |
| 15 | ORANGE       | 2021        | 64.45  | .8629         | .5561 | 20.33 |
| 16 | PERSON       | 2021        | 75.33  | .7225         | .5443 | 30.52 |
| 17 | POLK         | 2021        | 67.30  | .5343         | .3596 | 49.66 |
| 18 | STANLY       | 2021        | 72.31  | .6100         | .4411 | 28.90 |
| 19 | STOKES       | 2021        | 67.47  | .7100         | .4790 | 19.15 |
| 20 | SURRY        | 2021        | 82.11  | .5520         | .4533 | 17.43 |
| 21 | SWAIN        | 2021        | 61.18  | .4100         | .2508 | 42.88 |
| 22 | TRANSYLVANIA | 2021        | 60.73  | .6033         | .3664 | 35.61 |
| 23 | UNION        | 2021        | 66.97  | .5880         | .3938 | 16.89 |
| 24 | WASHINGTON   | 2021        | 96.89  | .8500         | .8236 | 7.30  |

**2021 Reappraisal County Statistics**

|                |              |              |              |              |
|----------------|--------------|--------------|--------------|--------------|
| <b>Minimum</b> | <b>56.83</b> | <b>.3800</b> | <b>.2508</b> | <b>7.30</b>  |
| <b>Maximum</b> | <b>96.89</b> | <b>.8629</b> | <b>.8236</b> | <b>49.66</b> |
| <b>Average</b> | <b>69.26</b> | <b>.6309</b> | <b>.4414</b> | <b>28.20</b> |

|   |            |      |       |       |       |       |
|---|------------|------|-------|-------|-------|-------|
| 1 | BERTIE     | 2020 | 80.38 | .9300 | .7475 | 51.73 |
| 2 | CARTERET   | 2020 | 57.35 | .3400 | .1950 | 30.09 |
| 3 | CHEROKEE   | 2020 | 56.65 | .6100 | .3456 | 62.23 |
| 4 | DARE       | 2020 | 60.76 | .4005 | .2434 | 13.14 |
| 5 | MONTGOMERY | 2020 | 62.89 | .6150 | .3868 | 47.21 |
| 6 | PAMLICO    | 2020 | 68.94 | .6450 | .4446 | 50.03 |

**2020 Reappraisal County Statistics**

|                |              |              |              |              |
|----------------|--------------|--------------|--------------|--------------|
| <b>Minimum</b> | <b>56.65</b> | <b>.3400</b> | <b>.1950</b> | <b>13.14</b> |
| <b>Maximum</b> | <b>80.38</b> | <b>.9300</b> | <b>.7475</b> | <b>62.23</b> |
| <b>Average</b> | <b>64.50</b> | <b>.5901</b> | <b>.3938</b> | <b>42.41</b> |

|   |          |      |       |       |       |       |
|---|----------|------|-------|-------|-------|-------|
| 1 | DURHAM   | 2019 | 61.05 | .7987 | .4876 | 22.06 |
| 2 | HERTFORD | 2019 | 78.97 | .8400 | .6634 | 44.18 |
| 3 | JOHNSTON | 2019 | 64.63 | .6700 | .4330 | 12.52 |
| 4 | PENDER   | 2019 | 54.87 | .7375 | .4047 | 24.17 |
| 5 | SCOTLAND | 2019 | 68.51 | .9900 | .6783 | 59.62 |
| 6 | WAYNE    | 2019 | 66.93 | .7675 | .5137 | 20.32 |
| 7 | WILKES   | 2019 | 75.76 | .6600 | .5000 | 23.15 |

**2024 List of the Sales Ratio Study Sorted Alphabetically by Reappraisal Year**

| County | Reappraisal<br>Year | Median | Rate | Effective Tax<br>Rate | COD |
|--------|---------------------|--------|------|-----------------------|-----|
|--------|---------------------|--------|------|-----------------------|-----|

**2019 Reappraisal County Statistics**

|                |              |              |              |              |
|----------------|--------------|--------------|--------------|--------------|
| <b>Minimum</b> | <b>54.87</b> | <b>.6600</b> | <b>.4047</b> | <b>12.52</b> |
| <b>Maximum</b> | <b>78.97</b> | <b>.9900</b> | <b>.6783</b> | <b>59.62</b> |
| <b>Average</b> | <b>67.25</b> | <b>.7805</b> | <b>.5258</b> | <b>29.43</b> |

|          |                 |             |              |              |              |              |
|----------|-----------------|-------------|--------------|--------------|--------------|--------------|
| <b>1</b> | <b>ANSON</b>    | <b>2018</b> | <b>94.21</b> | <b>.7770</b> | <b>.7320</b> | <b>15.25</b> |
| <b>2</b> | <b>BEAUFORT</b> | <b>2018</b> | <b>63.42</b> | <b>.6250</b> | <b>.3964</b> | <b>39.71</b> |
| <b>3</b> | <b>CLAY</b>     | <b>2018</b> | <b>76.80</b> | <b>.4300</b> | <b>.3302</b> | <b>74.89</b> |

**2018 Reappraisal County Statistics**

|                |              |              |              |              |
|----------------|--------------|--------------|--------------|--------------|
| <b>Minimum</b> | <b>63.42</b> | <b>.4300</b> | <b>.3302</b> | <b>15.25</b> |
| <b>Maximum</b> | <b>94.21</b> | <b>.7770</b> | <b>.7320</b> | <b>74.89</b> |
| <b>Average</b> | <b>78.14</b> | <b>.6107</b> | <b>.4862</b> | <b>43.28</b> |

|          |                   |             |              |              |              |              |
|----------|-------------------|-------------|--------------|--------------|--------------|--------------|
| <b>1</b> | <b>CUMBERLAND</b> | <b>2017</b> | <b>58.18</b> | <b>.7990</b> | <b>.4648</b> | <b>17.53</b> |
| <b>2</b> | <b>DUPLIN</b>     | <b>2017</b> | <b>65.51</b> | <b>.7350</b> | <b>.4815</b> | <b>56.85</b> |
| <b>3</b> | <b>GATES</b>      | <b>2017</b> | <b>71.70</b> | <b>.8400</b> | <b>.6022</b> | <b>54.32</b> |
| <b>4</b> | <b>LENOIR</b>     | <b>2017</b> | <b>58.88</b> | <b>.8450</b> | <b>.4975</b> | <b>29.44</b> |
| <b>5</b> | <b>MARTIN</b>     | <b>2017</b> | <b>64.96</b> | <b>.8100</b> | <b>.5262</b> | <b>65.45</b> |
| <b>6</b> | <b>TYRRELL</b>    | <b>2017</b> | <b>64.58</b> | <b>.9500</b> | <b>.6135</b> | <b>64.53</b> |
| <b>7</b> | <b>WARREN</b>     | <b>2017</b> | <b>68.97</b> | <b>.8100</b> | <b>.5586</b> | <b>51.86</b> |

**2017 Reappraisal County Statistics**

|                |              |              |              |              |
|----------------|--------------|--------------|--------------|--------------|
| <b>Minimum</b> | <b>58.18</b> | <b>.7350</b> | <b>.4648</b> | <b>17.53</b> |
| <b>Maximum</b> | <b>71.70</b> | <b>.9500</b> | <b>.6135</b> | <b>65.45</b> |
| <b>Average</b> | <b>64.68</b> | <b>.8270</b> | <b>.5349</b> | <b>48.57</b> |

2024-2025  
**PROPERTY TAX RATES AND REAPPRAISAL SCHEDULES FOR NORTH CAROLINA COUNTIES**  
 (All rates per \$100 valuation\*)

| Counties   | Tax Rate | Year of latest reappraisal | Next scheduled reappraisal | Counties     | Tax Rate | Year of latest reappraisal | Next scheduled reappraisal |
|------------|----------|----------------------------|----------------------------|--------------|----------|----------------------------|----------------------------|
| ALAMANCE   | \$.4690  | 2023                       | 2027                       | JOHNSTON     | \$.6700  | 2019                       | 2025                       |
| ALEXANDER  | .6500    | 2023                       | 2031                       | JONES        | .7400    | 2022                       | 2030                       |
| ALLEGHANY  | .5970    | 2021                       | 2027                       | LEE          | .6500    | 2023                       | 2027                       |
| ANSON      | .7770    | 2018                       | 2026                       | LENOIR       | .8450    | 2017                       | 2025                       |
| ASHE       | .4400    | 2023                       | 2027                       | LINCOLN      | .4990    | 2023                       | 2027                       |
| AVERY      | .4000    | 2022                       | 2026                       | MACON        | .2700    | 2023                       | 2027                       |
| BEAUFORT   | .6250    | 2018                       | 2025                       | MADISON      | .3600    | 2024                       | 2032                       |
| BERTIE     | .9300    | 2020                       | 2028                       | MARTIN       | .8100    | 2017                       | 2025                       |
| BLADEN     | .7850    | 2022                       | 2026                       | MCDOWELL     | .5675    | 2023                       | 2027                       |
| BRUNSWICK  | .3420    | 2023                       | 2027                       | MECKLENBURG  | .4831    | 2023                       | 2027                       |
| BUNCOMBE   | .5176    | 2021                       | 2025                       | MITCHELL     | .5600    | 2022                       | 2026                       |
| BURKE      | .5600    | 2023                       | 2027                       | MONTGOMERY   | .6150    | 2020                       | 2028                       |
| CABARRUS   | .5760    | 2024                       | 2028                       | MOORE        | .3100    | 2023                       | 2027                       |
| CALDWELL   | .6300    | 2021                       | 2025                       | NASH         | .6300    | 2024                       | 2032                       |
| CAMDEN     | .7300    | 2023                       | 2031                       | NEW HANOVER  | .4500    | 2021                       | 2025                       |
| CARTERET   | .3400    | 2020                       | 2025                       | NORTHAMPTON  | .8300    | 2023                       | 2031                       |
| CASWELL    | .5850    | 2024                       | 2028                       | ONSLOW       | .6550    | 2022                       | 2026                       |
| CATAWBA    | .3985    | 2023                       | 2027                       | ORANGE       | .8629    | 2021                       | 2025                       |
| CHATHAM    | .7250    | 2021                       | 2025                       | PAMLICO      | .6450    | 2020                       | 2026                       |
| CHEROKEE   | .6100    | 2020                       | 2028                       | PASQUOTANK   | .6200    | 2022                       | 2030                       |
| CHOWAN     | .6950    | 2022                       | 2026                       | PENDER       | .7375    | 2019                       | 2026                       |
| CLAY       | .4300    | 2018                       | 2026                       | PERQUIMANS   | .5200    | 2024                       | 2032                       |
| CLEVELAND  | .6875    | 2021                       | 2025                       | PERSON       | .7225    | 2021                       | 2025                       |
| COLUMBUS   | .8050    | 2021                       | 2029                       | PITT         | .5663    | 2024                       | 2028                       |
| CRAVEN     | .4448    | 2023                       | 2028                       | POLK         | .5343    | 2021                       | 2025                       |
| CUMBERLAND | .7990    | 2017                       | 2025                       | RANDOLPH     | .5000    | 2023                       | 2027                       |
| CURRITUCK  | .6200    | 2021                       | 2029                       | RICHMOND     | .7500    | 2024                       | 2028                       |
| DARE       | .4005    | 2020                       | 2025                       | ROBESON      | .7500    | 2024                       | 2030                       |
| DAVIDSON   | .5400    | 2021                       | 2026                       | ROCKINGHAM   | .5801    | 2024                       | 2028                       |
| DAVIE      | .7330    | 2021                       | 2025                       | ROWAN        | .5800    | 2023                       | 2027                       |
| DUPLIN     | .7350    | 2017                       | 2025                       | RUTHERFORD   | .4540    | 2023                       | 2027                       |
| DURHAM     | .7987    | 2019                       | 2025                       | SAMPSON      | .6250    | 2024                       | 2028                       |
| EDGECOMBE  | .8900    | 2024                       | 2032                       | SCOTLAND     | .9900    | 2019                       | 2027                       |
| FORSYTH    | .6778    | 2021                       | 2025                       | STANLY       | .6100    | 2021                       | 2025                       |
| FRANKLIN   | .5050    | 2024                       | 2030                       | STOKES       | .7100    | 2021                       | 2025                       |
| GASTON     | .5990    | 2023                       | 2027                       | SURRY        | .5520    | 2021                       | 2025                       |
| GATES      | .8400    | 2017                       | 2025                       | SWAIN        | .4100    | 2021                       | 2029                       |
| GRAHAM     | .5900    | 2023                       | 2027                       | TRANSYLVANIA | .6033    | 2021                       | 2025                       |
| GRANVILLE  | .6310    | 2024                       | 2030                       | TYRRELL      | .9500    | 2017                       | 2025                       |
| GREENE     | .7860    | 2021                       | 2029                       | UNION        | .5880    | 2021                       | 2025                       |
| GUILFORD   | .7305    | 2022                       | 2026                       | VANCE        | .7129    | 2024                       | 2032                       |
| HALIFAX    | .7000    | 2024                       | 2028                       | WAKE         | .5135    | 2024                       | 2028                       |
| HARNETT    | .5910    | 2022                       | 2026                       | WARREN       | .8100    | 2017                       | 2025                       |
| HAYWOOD    | .5500    | 2021                       | 2025                       | WASHINGTON   | .8500    | 2021                       | 2029                       |
| HENDERSON  | .4310    | 2023                       | 2027                       | WATAUGA      | .3180    | 2022                       | 2027                       |
| HERTFORD   | .8400    | 2019                       | 2027                       | WAYNE        | .7675    | 2019                       | 2025                       |
| HOKE       | .7300    | 2022                       | 2030                       | WILKES       | .6600    | 2019                       | 2025                       |
| HYDE       | .9200    | 2024                       | 2030                       | WILSON       | .5950    | 2024                       | 2032                       |
| IREDELL    | .5000    | 2023                       | 2027                       | YADKIN       | .6500    | 2023                       | 2027                       |
| JACKSON    | .3800    | 2021                       | 2025                       | YANCEY       | .5200    | 2024                       | 2032                       |

Property subject to taxation must be assessed at 100% of appraised value.  
 Reappraisals are effective January 1 of year shown. Real property must be reappraised every 8 years but counties may elect to reappraise more frequently.  
 Year shown for next scheduled reappraisal is the year indicated based on the Octennial Reappraisal Budget Reserve provided to NCDOR as of July 2024.