

SALES ASSESSMENT RATIO STUDIES AS OF JANUARY 1, 2025



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 1/01/2024 to 12/31/2024.

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 1/01/2025.

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 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.

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.

2025 List of the Sales Ratio Study Sorted Alphabetically by County						
	County	Year	Median	Rate	Rate	COD
1	ALAMANCE	2023	92.96	.4940	.4592	33.50
2	ALEXANDER	2023	84.48	.6500	.5491	27.74
3	ALLEGHANY	2021	81.47	.5970	.4864	14.25
4	ANSON	2018	90.91	.7770	.7064	13.97
5	ASHE	2023	77.80	.4400	.3423	29.18
6	AVERY	2022	65.45	.4000	.2618	35.82
7	BEAUFORT	2025	99.58	.4450	.4431	18.25
8	BERTIE	2020	71.28	.9300	.6629	43.69
9	BLADEN	2022	70.49	.7850	.5533	64.15
10	BRUNSWICK	2023	89.85	.3420	.3073	16.48
11	BUNCOMBE	2021	61.72	.5466	.3374	20.68
12	BURKE	2023	78.91	.5550	.4379	26.37
13	CABARRUS	2024	94.06	.5760	.5418	8.17
14	CALDWELL	2025	95.96	.4975	.4774	9.49
15	CAMDEN	2023	84.63	.7300	.6178	27.25
16	CARTERET	2025	98.33	.2250	.2212	7.33
17	CASWELL	2024	104.97	.6270	.6582	17.57
18	CATAWBA	2023	87.65	.3985	.3493	19.20
19	CHATHAM	2025	95.06	.6000	.5704	13.75
20	CHEROKEE	2020	58.15	.6100	.3547	50.90
21	CHOWAN	2022	70.18	.6950	.4877	34.78
22	CLAY	2018	54.15	.4300	.2328	67.51
23	CLEVELAND	2025	94.82	.5450	.5168	15.42
24	COLUMBUS	2021	88.08	.8050	.7090	37.16
25	CRAVEN	2023	81.47	.4448	.3624	14.25
26	CUMBERLAND	2025	100.90	.4990	.5035	5.32
27	CURRITUCK	2021	64.63	.6200	.4007	34.63
28	DARE	2025	99.07	.2632	.2607	2.55
29	DAVIDSON	2021	67.55	.5400	.3648	17.04
30	DAVIE	2025	100.07	.6486	.6490	7.44
31	DUPLIN	2025	98.08	.5800	.5689	22.95
32	DURHAM	2025	100.23	.5542	.5555	6.17
33	EDGECOMBE	2024	93.68	.8900	.8338	16.54
34	FORSYTH	2025	101.16	.5352	.5414	15.63
35	FRANKLIN	2024	94.62	.5050	.4778	9.63
36	GASTON	2023	88.66	.5990	.5311	14.02
37	GATES	2025	96.99	.6700	.6498	10.84
38	GRAHAM	2023	71.97	.5900	.4246	45.82
39	GRANVILLE	2024	97.33	.6310	.6142	22.40
40	GREENE	2021	70.62	.7860	.5551	39.50
41	GUILFORD	2022	68.31	.7305	.4990	17.48
42	HALIFAX	2024	95.92	.7000	.6714	28.19
43	HARNETT	2022	78.78	.5910	.4656	24.58
44	HAYWOOD	2021	59.27	.5500	.3260	25.36
45	HENDERSON	2023	87.30	.4310	.3763	15.50
46	HERTFORD	2019	77.22	.8400	.6486	35.69
47	HOKE	2022	78.38	.7300	.5722	12.62
48	HYDE	2024	83.33	.9200	.7667	48.51
49	IREDELL	2023	90.90	.5000	.4545	11.30
50	JACKSON	2025	100.04	.3100	.3101	2.33

2025 List of the Sales Ratio Study Sorted Alphabetically by County						
	County	Year	Median	Rate	Rate	COD
51	JOHNSTON	2025	98.78	.5200	.5137	6.38
52	JONES	2022	91.90	.7400	.6801	27.65
53	LEE	2023	86.33	.6500	.5611	14.93
54	LENOIR	2025	99.31	.6750	.6703	13.43
55	LINCOLN	2023	87.76	.4990	.4379	14.69
56	MACON	2023	84.46	.2700	.2280	26.00
57	MADISON	2024	95.41	.3600	.3435	18.78
58	MARTIN	2025	99.49	.7200	.7163	4.20
59	MCDOWELL	2023	77.07	.5675	.4374	62.93
60	MECKLENBURG	2023	88.78	.4927	.4374	9.63
61	MITCHELL	2022	75.39	.5600	.4222	27.70
62	MONTGOMERY	2020	60.28	.6150	.3707	45.27
63	MOORE	2023	86.79	.2950	.2560	20.41
64	NASH	2024	89.02	.6300	.5608	27.90
65	NEW HANOVER	2025	99.81	.3060	.3054	6.11
66	NORTHAMPTON	2023	80.57	.8250	.6647	24.84
67	ONSLOW	2022	76.10	.6550	.4985	14.61
68	ORANGE	2025	98.96	.6383	.6317	8.94
69	PAMLICO	2020	62.65	.6450	.4041	56.74
70	PASQUOTANK	2022	77.40	.6200	.4799	14.38
71	PENDER	2019	54.32	.7375	.4006	30.01
72	PERQUIMANS	2024	87.42	.5200	.4546	37.10
73	PERSON	2025	99.77	.6300	.6286	11.64
74	PITT	2024	95.99	.5663	.5436	15.67
75	POLK	2025	100.47	.4277	.4297	13.06
76	RANDOLPH	2023	75.55	.5000	.3777	32.05
77	RICHMOND	2024	102.90	.7300	.7512	29.94
78	ROBESON	2024	95.87	.7500	.7190	14.19
79	ROCKINGHAM	2024	91.02	.5801	.5280	26.30
80	ROWAN	2023	85.57	.5800	.4963	17.90
81	RUTHERFORD	2023	89.63	.4540	.4069	18.61
82	SAMPSON	2024	95.99	.6850	.6575	15.67
83	SCOTLAND	2019	67.16	.9900	.6649	53.94
84	STANLY	2025	96.66	.5100	.4930	11.54
85	STOKES	2025	99.72	.6250	.6232	4.11
86	SURRY	2025	98.57	.5130	.5056	6.19
87	SWAIN	2021	61.11	.4100	.2506	46.91
88	TRANSYLVANIA	2025	98.93	.4105	.4061	11.47
89	TYRRELL	2025	100.34	.8700	.8730	22.26
90	UNION	2025	99.85	.4342	.4335	14.36
91	VANCE	2024	85.32	.7129	.6083	35.49
92	WAKE	2024	95.39	.5171	.4933	8.64
93	WARREN	2025	98.43	.5796	.5705	10.92
94	WASHINGTON	2021	95.29	.8500	.8100	8.66
95	WATAUGA	2022	66.17	.3180	.2104	26.81
96	WAYNE	2025	99.75	.6259	.6243	8.34
97	WILKES	2025	98.53	.4200	.4138	5.33
98	WILSON	2024	92.93	.5950	.5530	21.89
99	YADKIN	2023	73.48	.6500	.4776	25.52
100	YANCEY	2024	91.88	.5200	.4778	16.04

2025 List of the Sales Ratio Study Sorted Alphabetically by Median						
	County	Reappraisal	Median	Rate	Effective Tax	COD
		Year			Rate	
1	CASWELL	2024	104.97	.6270	.6582	17.57
2	RICHMOND	2024	102.90	.7300	.7512	29.94
3	FORSYTH	2025	101.16	.5352	.5414	15.63
4	CUMBERLAND	2025	100.90	.4990	.5035	5.32
5	POLK	2025	100.47	.4277	.4297	13.06
6	TYRRELL	2025	100.34	.8700	.8730	22.26
7	DURHAM	2025	100.23	.5542	.5555	6.17
8	DAVIE	2025	100.07	.6486	.6490	7.44
9	JACKSON	2025	100.04	.3100	.3101	2.33
10	UNION	2025	99.85	.4342	.4335	14.36
11	NEW HANOVER	2025	99.81	.3060	.3054	6.11
12	PERSON	2025	99.77	.6300	.6286	11.64
13	WAYNE	2025	99.75	.6259	.6243	8.34
14	STOKES	2025	99.72	.6250	.6232	4.11
15	BEAUFORT	2025	99.58	.4450	.4431	18.25
16	MARTIN	2025	99.49	.7200	.7163	4.20
17	LENOIR	2025	99.31	.6750	.6703	13.43
18	DARE	2025	99.07	.2632	.2607	2.55
19	ORANGE	2025	98.96	.6383	.6317	8.94
20	TRANSYLVANIA	2025	98.93	.4105	.4061	11.47
21	JOHNSTON	2025	98.78	.5200	.5137	6.38
22	SURRY	2025	98.57	.5130	.5056	6.19
23	WILKES	2025	98.53	.4200	.4138	5.33
24	WARREN	2025	98.43	.5796	.5705	10.92
25	CARTERET	2025	98.33	.2250	.2212	7.33
26	DUPLIN	2025	98.08	.5800	.5689	22.95
27	GRANVILLE	2024	97.33	.6310	.6142	22.40
28	GATES	2025	96.99	.6700	.6498	10.84
29	STANLY	2025	96.66	.5100	.4930	11.54
30	PITT	2024	95.99	.5663	.5436	15.67
31	SAMPSON	2024	95.99	.6850	.6575	15.67
32	CALDWELL	2025	95.96	.4975	.4774	9.49
33	HALIFAX	2024	95.92	.7000	.6714	28.19
34	ROBESON	2024	95.87	.7500	.7190	14.19
35	MADISON	2024	95.41	.3600	.3435	18.78
36	WAKE	2024	95.39	.5171	.4933	8.64
37	WASHINGTON	2021	95.29	.8500	.8100	8.66
38	CHATHAM	2025	95.06	.6000	.5704	13.75
39	CLEVELAND	2025	94.82	.5450	.5168	15.42
40	FRANKLIN	2024	94.62	.5050	.4778	9.63
41	CABARRUS	2024	94.06	.5760	.5418	8.17
42	EDGECOMBE	2024	93.68	.8900	.8338	16.54
43	ALAMANCE	2023	92.96	.4940	.4592	33.50
44	WILSON	2024	92.93	.5950	.5530	21.89
45	JONES	2022	91.90	.7400	.6801	27.65
46	YANCEY	2024	91.88	.5200	.4778	16.04
47	ROCKINGHAM	2024	91.02	.5801	.5280	26.30
48	ANSON	2018	90.91	.7770	.7064	13.97
49	IREDELL	2023	90.90	.5000	.4545	11.30
50	BRUNSWICK	2023	89.85	.3420	.3073	16.48

2025 List of the Sales Ratio Study Sorted Alphabetically by Median						
	Reappraisal		Effective Tax			
	County	Year	Median	Rate	Rate	COD
51	RUTHERFORD	2023	89.63	.4540	.4069	18.61
52	NASH	2024	89.02	.6300	.5608	27.90
53	MECKLENBURG	2023	88.78	.4927	.4374	9.63
54	GASTON	2023	88.66	.5990	.5311	14.02
55	COLUMBUS	2021	88.08	.8050	.7090	37.16
56	LINCOLN	2023	87.76	.4990	.4379	14.69
57	CATAWBA	2023	87.65	.3985	.3493	19.20
58	PERQUIMANS	2024	87.42	.5200	.4546	37.10
59	HENDERSON	2023	87.30	.4310	.3763	15.50
60	MOORE	2023	86.79	.2950	.2560	20.41
61	LEE	2023	86.33	.6500	.5611	14.93
62	ROWAN	2023	85.57	.5800	.4963	17.90
63	VANCE	2024	85.32	.7129	.6083	35.49
64	CAMDEN	2023	84.63	.7300	.6178	27.25
65	ALEXANDER	2023	84.48	.6500	.5491	27.74
66	MACON	2023	84.46	.2700	.2280	26.00
67	HYDE	2024	83.33	.9200	.7667	48.51
68	ALLEGHANY	2021	81.47	.5970	.4864	14.25
69	CRAVEN	2023	81.47	.4448	.3624	14.25
70	NORTHAMPTON	2023	80.57	.8250	.6647	24.84
71	BURKE	2023	78.91	.5550	.4379	26.37
72	HARNETT	2022	78.78	.5910	.4656	24.58
73	HOKE	2022	78.38	.7300	.5722	12.62
74	ASHE	2023	77.80	.4400	.3423	29.18
75	PASQUOTANK	2022	77.40	.6200	.4799	14.38
76	HERTFORD	2019	77.22	.8400	.6486	35.69
77	MCDOWELL	2023	77.07	.5675	.4374	62.93
78	ONSLOW	2022	76.10	.6550	.4985	14.61
79	RANDOLPH	2023	75.55	.5000	.3777	32.05
80	MITCHELL	2022	75.39	.5600	.4222	27.70
81	YADKIN	2023	73.48	.6500	.4776	25.52
82	GRAHAM	2023	71.97	.5900	.4246	45.82
83	BERTIE	2020	71.28	.9300	.6629	43.69
84	GREENE	2021	70.62	.7860	.5551	39.50
85	BLADEN	2022	70.49	.7850	.5533	64.15
86	CHOWAN	2022	70.18	.6950	.4877	34.78
87	GUILFORD	2022	68.31	.7305	.4990	17.48
88	DAVIDSON	2021	67.55	.5400	.3648	17.04
89	SCOTLAND	2019	67.16	.9900	.6649	53.94
90	WATAUGA	2022	66.17	.3180	.2104	26.81
91	AVERY	2022	65.45	.4000	.2618	35.82
92	CURRITUCK	2021	64.63	.6200	.4007	34.63
93	PAMLICO	2020	62.65	.6450	.4041	56.74
94	BUNCOMBE	2021	61.72	.5466	.3374	20.68
95	SWAIN	2021	61.11	.4100	.2506	46.91
96	MONTGOMERY	2020	60.28	.6150	.3707	45.27
97	HAYWOOD	2021	59.27	.5500	.3260	25.36
98	CHEROKEE	2020	58.15	.6100	.3547	50.90
99	PENDER	2019	54.32	.7375	.4006	30.01
100	CLAY	2018	54.15	.4300	.2328	67.51

2025 List of the Sales Ratio Study Sorted Alphabetically by Rate						
	Reappraisal		Effective Tax			
	County	Year	Median	Rate	Rate	COD
1	SCOTLAND	2019	67.16	.9900	.6649	53.94
2	BERTIE	2020	71.28	.9300	.6629	43.69
3	HYDE	2024	83.33	.9200	.7667	48.51
4	EDGECOMBE	2024	93.68	.8900	.8338	16.54
5	TYRRELL	2025	100.34	.8700	.8730	22.26
6	WASHINGTON	2021	95.29	.8500	.8100	8.66
7	HERTFORD	2019	77.22	.8400	.6486	35.69
8	NORTHAMPTON	2023	80.57	.8250	.6647	24.84
9	COLUMBUS	2021	88.08	.8050	.7090	37.16
10	GREENE	2021	70.62	.7860	.5551	39.50
11	BLADEN	2022	70.49	.7850	.5533	64.15
12	ANSON	2018	90.91	.7770	.7064	13.97
13	ROBESON	2024	95.87	.7500	.7190	14.19
14	JONES	2022	91.90	.7400	.6801	27.65
15	PENDER	2019	54.32	.7375	.4006	30.01
16	GUILFORD	2022	68.31	.7305	.4990	17.48
17	CAMDEN	2023	84.63	.7300	.6178	27.25
18	HOKE	2022	78.38	.7300	.5722	12.62
19	RICHMOND	2024	102.90	.7300	.7512	29.94
20	MARTIN	2025	99.49	.7200	.7163	4.20
21	VANCE	2024	85.32	.7129	.6083	35.49
22	HALIFAX	2024	95.92	.7000	.6714	28.19
23	CHOWAN	2022	70.18	.6950	.4877	34.78
24	SAMPSON	2024	95.99	.6850	.6575	15.67
25	LENOIR	2025	99.31	.6750	.6703	13.43
26	GATES	2025	96.99	.6700	.6498	10.84
27	ONSLOW	2022	76.10	.6550	.4985	14.61
28	ALEXANDER	2023	84.48	.6500	.5491	27.74
29	LEE	2023	86.33	.6500	.5611	14.93
30	YADKIN	2023	73.48	.6500	.4776	25.52
31	DAVIE	2025	100.07	.6486	.6490	7.44
32	PAMLICO	2020	62.65	.6450	.4041	56.74
33	ORANGE	2025	98.96	.6383	.6317	8.94
34	GRANVILLE	2024	97.33	.6310	.6142	22.40
35	NASH	2024	89.02	.6300	.5608	27.90
36	PERSON	2025	99.77	.6300	.6286	11.64
37	CASWELL	2024	104.97	.6270	.6582	17.57
38	WAYNE	2025	99.75	.6259	.6243	8.34
39	STOKES	2025	99.72	.6250	.6232	4.11
40	CURRITUCK	2021	64.63	.6200	.4007	34.63
41	PASQUOTANK	2022	77.40	.6200	.4799	14.38
42	MONTGOMERY	2020	60.28	.6150	.3707	45.27
43	CHEROKEE	2020	58.15	.6100	.3547	50.90
44	CHATHAM	2025	95.06	.6000	.5704	13.75
45	GASTON	2023	88.66	.5990	.5311	14.02
46	ALLEGHANY	2021	81.47	.5970	.4864	14.25
47	WILSON	2024	92.93	.5950	.5530	21.89
48	HARNETT	2022	78.78	.5910	.4656	24.58
49	GRAHAM	2023	71.97	.5900	.4246	45.82
50	ROCKINGHAM	2024	91.02	.5801	.5280	26.30

2025 List of the Sales Ratio Study Sorted Alphabetically by Rate						
	Reappraisal		Effective Tax			
	County	Year	Median	Rate	Rate	COD
51	DUPLIN	2025	98.08	.5800	.5689	22.95
52	ROWAN	2023	85.57	.5800	.4963	17.90
53	WARREN	2025	98.43	.5796	.5705	10.92
54	CABARRUS	2024	94.06	.5760	.5418	8.17
55	MCDOWELL	2023	77.07	.5675	.4374	62.93
56	PITT	2024	95.99	.5663	.5436	15.67
57	MITCHELL	2022	75.39	.5600	.4222	27.70
58	BURKE	2023	78.91	.5550	.4379	26.37
59	DURHAM	2025	100.23	.5542	.5555	6.17
60	HAYWOOD	2021	59.27	.5500	.3260	25.36
61	BUNCOMBE	2021	61.72	.5466	.3374	20.68
62	CLEVELAND	2025	94.82	.5450	.5168	15.42
63	DAVIDSON	2021	67.55	.5400	.3648	17.04
64	FORSYTH	2025	101.16	.5352	.5414	15.63
65	JOHNSTON	2025	98.78	.5200	.5137	6.38
66	PERQUIMANS	2024	87.42	.5200	.4546	37.10
67	YANCEY	2024	91.88	.5200	.4778	16.04
68	WAKE	2024	95.39	.5171	.4933	8.64
69	SURRY	2025	98.57	.5130	.5056	6.19
70	STANLY	2025	96.66	.5100	.4930	11.54
71	FRANKLIN	2024	94.62	.5050	.4778	9.63
72	IREDELL	2023	90.90	.5000	.4545	11.30
73	RANDOLPH	2023	75.55	.5000	.3777	32.05
74	CUMBERLAND	2025	100.90	.4990	.5035	5.32
75	LINCOLN	2023	87.76	.4990	.4379	14.69
76	CALDWELL	2025	95.96	.4975	.4774	9.49
77	ALAMANCE	2023	92.96	.4940	.4592	33.50
78	MECKLENBURG	2023	88.78	.4927	.4374	9.63
79	RUTHERFORD	2023	89.63	.4540	.4069	18.61
80	BEAUFORT	2025	99.58	.4450	.4431	18.25
81	CRAVEN	2023	81.47	.4448	.3624	14.25
82	ASHE	2023	77.80	.4400	.3423	29.18
83	UNION	2025	99.85	.4342	.4335	14.36
84	HENDERSON	2023	87.30	.4310	.3763	15.50
85	CLAY	2018	54.15	.4300	.2328	67.51
86	POLK	2025	100.47	.4277	.4297	13.06
87	WILKES	2025	98.53	.4200	.4138	5.33
88	TRANSYLVANIA	2025	98.93	.4105	.4061	11.47
89	SWAIN	2021	61.11	.4100	.2506	46.91
90	AVERY	2022	65.45	.4000	.2618	35.82
91	CATAWBA	2023	87.65	.3985	.3493	19.20
92	MADISON	2024	95.41	.3600	.3435	18.78
93	BRUNSWICK	2023	89.85	.3420	.3073	16.48
94	WATAUGA	2022	66.17	.3180	.2104	26.81
95	JACKSON	2025	100.04	.3100	.3101	2.33
96	NEW HANOVER	2025	99.81	.3060	.3054	6.11
97	MOORE	2023	86.79	.2950	.2560	20.41
98	MACON	2023	84.46	.2700	.2280	26.00
99	DARE	2025	99.07	.2632	.2607	2.55
100	CARTERET	2025	98.33	.2250	.2212	7.33

2025 List of the Sales Ratio Study Sorted Alphabetically by Effective Tax Rate						
	Reappraisal		Effective Tax			
	County	Year	Median	Rate	Rate	COD
1	TYRRELL	2025	100.34	.8700	.8730	22.26
2	EDGECOMBE	2024	93.68	.8900	.8338	16.54
3	WASHINGTON	2021	95.29	.8500	.8100	8.66
4	HYDE	2024	83.33	.9200	.7667	48.51
5	RICHMOND	2024	102.90	.7300	.7512	29.94
6	ROBESON	2024	95.87	.7500	.7190	14.19
7	MARTIN	2025	99.49	.7200	.7163	4.20
8	COLUMBUS	2021	88.08	.8050	.7090	37.16
9	ANSON	2018	90.91	.7770	.7064	13.97
10	JONES	2022	91.90	.7400	.6801	27.65
11	HALIFAX	2024	95.92	.7000	.6714	28.19
12	LENOIR	2025	99.31	.6750	.6703	13.43
13	SCOTLAND	2019	67.16	.9900	.6649	53.94
14	NORTHAMPTON	2023	80.57	.8250	.6647	24.84
15	BERTIE	2020	71.28	.9300	.6629	43.69
16	CASWELL	2024	104.97	.6270	.6582	17.57
17	SAMPSON	2024	95.99	.6850	.6575	15.67
18	GATES	2025	96.99	.6700	.6498	10.84
19	DAVIE	2025	100.07	.6486	.6490	7.44
20	HERTFORD	2019	77.22	.8400	.6486	35.69
21	ORANGE	2025	98.96	.6383	.6317	8.94
22	PERSON	2025	99.77	.6300	.6286	11.64
23	WAYNE	2025	99.75	.6259	.6243	8.34
24	STOKES	2025	99.72	.6250	.6232	4.11
25	CAMDEN	2023	84.63	.7300	.6178	27.25
26	GRANVILLE	2024	97.33	.6310	.6142	22.40
27	VANCE	2024	85.32	.7129	.6083	35.49
28	HOKE	2022	78.38	.7300	.5722	12.62
29	WARREN	2025	98.43	.5796	.5705	10.92
30	CHATHAM	2025	95.06	.6000	.5704	13.75
31	DUPLIN	2025	98.08	.5800	.5689	22.95
32	LEE	2023	86.33	.6500	.5611	14.93
33	NASH	2024	89.02	.6300	.5608	27.90
34	DURHAM	2025	100.23	.5542	.5555	6.17
35	GREENE	2021	70.62	.7860	.5551	39.50
36	BLADEN	2022	70.49	.7850	.5533	64.15
37	WILSON	2024	92.93	.5950	.5530	21.89
38	ALEXANDER	2023	84.48	.6500	.5491	27.74
39	PITT	2024	95.99	.5663	.5436	15.67
40	CABARRUS	2024	94.06	.5760	.5418	8.17
41	FORSYTH	2025	101.16	.5352	.5414	15.63
42	GASTON	2023	88.66	.5990	.5311	14.02
43	ROCKINGHAM	2024	91.02	.5801	.5280	26.30
44	CLEVELAND	2025	94.82	.5450	.5168	15.42
45	JOHNSTON	2025	98.78	.5200	.5137	6.38
46	SURRY	2025	98.57	.5130	.5056	6.19
47	CUMBERLAND	2025	100.90	.4990	.5035	5.32
48	GUILFORD	2022	68.31	.7305	.4990	17.48
49	ONSLOW	2022	76.10	.6550	.4985	14.61
50	ROWAN	2023	85.57	.5800	.4963	17.90

2025 List of the Sales Ratio Study Sorted Alphabetically by Effective Tax Rate						
	Reappraisal		Effective Tax			
	County	Year	Median	Rate	Rate	COD
51	WAKE	2024	95.39	.5171	.4933	8.64
52	STANLY	2025	96.66	.5100	.4930	11.54
53	CHOWAN	2022	70.18	.6950	.4877	34.78
54	ALLEGHANY	2021	81.47	.5970	.4864	14.25
55	PASQUOTANK	2022	77.40	.6200	.4799	14.38
56	FRANKLIN	2024	94.62	.5050	.4778	9.63
57	YANCEY	2024	91.88	.5200	.4778	16.04
58	YADKIN	2023	73.48	.6500	.4776	25.52
59	CALDWELL	2025	95.96	.4975	.4774	9.49
60	HARNETT	2022	78.78	.5910	.4656	24.58
61	ALAMANCE	2023	92.96	.4940	.4592	33.50
62	PERQUIMANS	2024	87.42	.5200	.4546	37.10
63	IREDELL	2023	90.90	.5000	.4545	11.30
64	BEAUFORT	2025	99.58	.4450	.4431	18.25
65	BURKE	2023	78.91	.5550	.4379	26.37
66	LINCOLN	2023	87.76	.4990	.4379	14.69
67	MECKLENBURG	2023	88.78	.4927	.4374	9.63
68	MCDOWELL	2023	77.07	.5675	.4374	62.93
69	UNION	2025	99.85	.4342	.4335	14.36
70	POLK	2025	100.47	.4277	.4297	13.06
71	GRAHAM	2023	71.97	.5900	.4246	45.82
72	MITCHELL	2022	75.39	.5600	.4222	27.70
73	WILKES	2025	98.53	.4200	.4138	5.33
74	RUTHERFORD	2023	89.63	.4540	.4069	18.61
75	TRANSYLVANIA	2025	98.93	.4105	.4061	11.47
76	PAMLICO	2020	62.65	.6450	.4041	56.74
77	CURRITUCK	2021	64.63	.6200	.4007	34.63
78	PENDER	2019	54.32	.7375	.4006	30.01
79	RANDOLPH	2023	75.55	.5000	.3777	32.05
80	HENDERSON	2023	87.30	.4310	.3763	15.50
81	MONTGOMERY	2020	60.28	.6150	.3707	45.27
82	DAVIDSON	2021	67.55	.5400	.3648	17.04
83	CRAVEN	2023	81.47	.4448	.3624	14.25
84	CHEROKEE	2020	58.15	.6100	.3547	50.90
85	CATAWBA	2023	87.65	.3985	.3493	19.20
86	MADISON	2024	95.41	.3600	.3435	18.78
87	ASHE	2023	77.80	.4400	.3423	29.18
88	BUNCOMBE	2021	61.72	.5466	.3374	20.68
89	HAYWOOD	2021	59.27	.5500	.3260	25.36
90	JACKSON	2025	100.04	.3100	.3101	2.33
91	BRUNSWICK	2023	89.85	.3420	.3073	16.48
92	NEW HANOVER	2025	99.81	.3060	.3054	6.11
93	AVERY	2022	65.45	.4000	.2618	35.82
94	DARE	2025	99.07	.2632	.2607	2.55
95	MOORE	2023	86.79	.2950	.2560	20.41
96	SWAIN	2021	61.11	.4100	.2506	46.91
97	CLAY	2018	54.15	.4300	.2328	67.51
98	MACON	2023	84.46	.2700	.2280	26.00
99	CARTERET	2025	98.33	.2250	.2212	7.33
100	WATAUGA	2022	66.17	.3180	.2104	26.81

2025 List of the Sales Ratio Study Sorted Alphabetically by Reappraisal Year						
	County	Reappraisal Year	Median	Rate	Effective Tax Rate	COD
1	BEAUFORT	2025	99.58	.4450	.4431	18.25
2	CALDWELL	2025	95.96	.4975	.4774	9.49
3	CARTERET	2025	98.33	.2250	.2212	7.33
4	CHATHAM	2025	95.06	.6000	.5704	13.75
5	CLEVELAND	2025	94.82	.5450	.5168	15.42
6	CUMBERLAND	2025	100.90	.4990	.5035	5.32
7	DARE	2025	99.07	.2632	.2607	2.55
8	DAVIE	2025	100.07	.6486	.6490	7.44
9	DUPLIN	2025	98.08	.5800	.5689	22.95
10	DURHAM	2025	100.23	.5542	.5555	6.17
11	FORSYTH	2025	101.16	.5352	.5414	15.63
12	GATES	2025	96.99	.6700	.6498	10.84
13	JACKSON	2025	100.04	.3100	.3101	2.33
14	JOHNSTON	2025	98.78	.5200	.5137	6.38
15	LENOIR	2025	99.31	.6750	.6703	13.43
16	MARTIN	2025	99.49	.7200	.7163	4.20
17	NEW HANOVER	2025	99.81	.3060	.3054	6.11
18	ORANGE	2025	98.96	.6383	.6317	8.94
19	PERSON	2025	99.77	.6300	.6286	11.64
20	POLK	2025	100.47	.4277	.4297	13.06
21	STANLY	2025	96.66	.5100	.4930	11.54
22	STOKES	2025	99.72	.6250	.6232	4.11
23	SURRY	2025	98.57	.5130	.5056	6.19
24	TRANSYLVANIA	2025	98.93	.4105	.4061	11.47
25	TYRRELL	2025	100.34	.8700	.8730	22.26
26	UNION	2025	99.85	.4342	.4335	14.36
27	WARREN	2025	98.43	.5796	.5705	10.92
28	WAYNE	2025	99.75	.6259	.6243	8.34
29	WILKES	2025	98.53	.4200	.4138	5.33

2025 Reappraisal County Statistics				
Minimum	94.82	.2250	.2212	2.33
Maximum	101.16	.8700	.8730	22.95
Average	98.89	.5268	.5209	10.20

1	CABARRUS	2024	94.06	.5760	.5418	8.17
2	CASWELL	2024	104.97	.6270	.6582	17.57
3	EDGECOMBE	2024	93.68	.8900	.8338	16.54
4	FRANKLIN	2024	94.62	.5050	.4778	9.63
5	GRANVILLE	2024	97.33	.6310	.6142	22.40
6	HALIFAX	2024	95.92	.7000	.6714	28.19
7	HYDE	2024	83.33	.9200	.7667	48.51
8	MADISON	2024	95.41	.3600	.3435	18.78
9	NASH	2024	89.02	.6300	.5608	27.90
10	PERQUIMANS	2024	87.42	.5200	.4546	37.10
11	PITT	2024	95.99	.5663	.5436	15.67

2025 List of the Sales Ratio Study Sorted Alphabetically by Reappraisal Year						
	County	Reappraisal Year	Median	Rate	Effective Tax Rate	COD
12	RICHMOND	2024	102.90	.7300	.7512	29.94
13	ROBESON	2024	95.87	.7500	.7190	14.19
14	ROCKINGHAM	2024	91.02	.5801	.5280	26.30
15	SAMPSON	2024	95.99	.6850	.6575	15.67
16	VANCE	2024	85.32	.7129	.6083	35.49
17	WAKE	2024	95.39	.5171	.4933	8.64
18	WILSON	2024	92.93	.5950	.5530	21.89
19	YANCEY	2024	91.88	.5200	.4778	16.04

2024 Reappraisal County Statistics					
Minimum	83.33	.3600	.3435	8.17	
Maximum	104.97	.9200	.8338	48.51	
Average	93.85	.6324	.5923	22.03	

1	ALAMANCE	2023	92.96	.4940	.4592	33.50
2	ALEXANDER	2023	84.48	.6500	.5491	27.74
3	ASHE	2023	77.80	.4400	.3423	29.18
4	BRUNSWICK	2023	89.85	.3420	.3073	16.48
5	BURKE	2023	78.91	.5550	.4379	26.37
6	CAMDEN	2023	84.63	.7300	.6178	27.25
7	CATAWBA	2023	87.65	.3985	.3493	19.20
8	CRAVEN	2023	81.47	.4448	.3624	14.25
9	GASTON	2023	88.66	.5990	.5311	14.02
10	GRAHAM	2023	71.97	.5900	.4246	45.82
11	HENDERSON	2023	87.30	.4310	.3763	15.50
12	IREDELL	2023	90.90	.5000	.4545	11.30
13	LEE	2023	86.33	.6500	.5611	14.93
14	LINCOLN	2023	87.76	.4990	.4379	14.69
15	MACON	2023	84.46	.2700	.2280	26.00
16	MCDOWELL	2023	77.07	.5675	.4374	62.93
17	MECKLENBURG	2023	88.78	.4927	.4374	9.63
18	MOORE	2023	86.79	.2950	.2560	20.41
19	NORTHAMPTON	2023	80.57	.8250	.6647	24.84
20	RANDOLPH	2023	75.55	.5000	.3777	32.05
21	ROWAN	2023	85.57	.5800	.4963	17.90
22	RUTHERFORD	2023	89.63	.4540	.4069	18.61
23	YADKIN	2023	73.48	.6500	.4776	25.52

2023 Reappraisal County Statistics					
Minimum	71.97	.2700	.2280	9.63	
Maximum	92.96	.8250	.6647	62.93	
Average	84.02	.5199	.4345	23.83	

2025 List of the Sales Ratio Study Sorted Alphabetically by Reappraisal Year						
	County	Reappraisal Year	Median	Rate	Effective Tax Rate	COD
1	AVERY	2022	65.45	.4000	.2618	35.82
2	BLADEN	2022	70.49	.7850	.5533	64.15
3	CHOWAN	2022	70.18	.6950	.4877	34.78
4	GUILFORD	2022	68.31	.7305	.4990	17.48
5	HARNETT	2022	78.78	.5910	.4656	24.58
6	HOKE	2022	78.38	.7300	.5722	12.62
7	JONES	2022	91.90	.7400	.6801	27.65
8	MITCHELL	2022	75.39	.5600	.4222	27.70
9	ONSLOW	2022	76.10	.6550	.4985	14.61
10	PASQUOTANK	2022	77.40	.6200	.4799	14.38
11	WATAUGA	2022	66.17	.3180	.2104	26.81

2022 Reappraisal County Statistics					
Minimum	65.45	.3180	.2104	12.62	
Maximum	91.90	.7850	.6801	64.15	
Average	74.41	.6204	.4664	27.33	

1	ALLEGHANY	2021	81.47	.5970	.4864	14.25
2	BUNCOMBE	2021	61.72	.5466	.3374	20.68
3	COLUMBUS	2021	88.08	.8050	.7090	37.16
4	CURRITUCK	2021	64.63	.6200	.4007	34.63
5	DAVIDSON	2021	67.55	.5400	.3648	17.04
6	GREENE	2021	70.62	.7860	.5551	39.50
7	HAYWOOD	2021	59.27	.5500	.3260	25.36
8	SWAIN	2021	61.11	.4100	.2506	46.91
9	WASHINGTON	2021	95.29	.8500	.8100	8.66

2021 Reappraisal County Statistics					
Minimum	59.27	.4100	.2506	8.66	
Maximum	95.29	.8500	.8100	46.91	
Average	72.19	.6338	.4711	27.13	

1	BERTIE	2020	71.28	.9300	.6629	43.69
2	CHEROKEE	2020	58.15	.6100	.3547	50.90
3	MONTGOMERY	2020	60.28	.6150	.3707	45.27
4	PAMLICO	2020	62.65	.6450	.4041	56.74

2020 Reappraisal County Statistics					
Minimum	58.15	.6100	.3547	43.69	
Maximum	71.28	.9300	.6629	56.74	
Average	63.09	.7000	.4481	49.15	

1	HERTFORD	2019	77.22	.8400	.6486	35.69
2	PENDER	2019	54.32	.7375	.4006	30.01
3	SCOTLAND	2019	67.16	.9900	.6649	53.94

2025 List of the Sales Ratio Study Sorted Alphabetically by Reappraisal Year					
County	Reappraisal Year	Median	Rate	Effective Tax Rate	COD

2019 Reappraisal County Statistics					
Minimum	54.32	.7375	.4006	30.01	
Maximum	77.22	.9900	.6649	53.94	
Average	66.23	.8558	.5714	39.88	

1	ANSON	2018	90.91	.7770	.7064	13.97
2	CLAY	2018	54.15	.4300	.2328	67.51

2018 Reappraisal County Statistics					
Minimum	54.15	.4300	.2328	13.97	
Maximum	90.91	.7770	.7064	67.51	
Average	72.53	.6035	.4696	40.74	

2025-2026
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	\$.4940	2023	2027	JOHNSTON	\$.5200	2025	2029
ALEXANDER	.6500	2023	2027	JONES	.7400	2022	2030
ALLEGHANY	.5970	2021	2027	LEE	.6500	2023	2027
ANSON	.7770	2018	2026	LENOIR	.6750	2025	2033
ASHE	.4400	2023	2027	LINCOLN	.4990	2023	2027
AVERY	.4000	2022	2027	MACON	.2700	2023	2027
BEAUFORT	.4450	2025	2031	MADISON	.3600	2024	2032
BERTIE	.9300	2020	2028	MARTIN	.7200	2025	2033
BLADEN	.7850	2022	2026	MCDOWELL	.5675	2023	2027
BRUNSWICK	.3420	2023	2027	MECKLENBURG	.4927	2023	2027
BUNCOMBE	.5466	2021	2026	MITCHELL	.5600	2022	2027
BURKE	.5550	2023	2027	MONTGOMERY	.6150	2020	2028
CABARRUS	.5760	2024	2028	MOORE	.2950	2023	2027
CALDWELL	.4975	2025	2029	NASH	.6300	2024	2032
CAMDEN	.7300	2023	2031	NEW HANOVER	.3060	2025	2029
CARTERET	.2250	2025	2029	NORTHAMPTON	.8250	2023	2031
CASWELL	.6270	2024	2028	ONSLow	.6550	2022	2026
CATAWBA	.3985	2023	2027	ORANGE	.6383	2025	2029
CHATHAM	.6000	2025	2029	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	.5450	2025	2029	PERSON	.6300	2025	2029
COLUMBUS	.8050	2021	2029	PITT	.5663	2024	2028
CRAVEN	.4448	2023	2028	POLK	.4277	2025	2029
CUMBERLAND	.4990	2025	2033	RANDOLPH	.5000	2023	2027
CURRITUCK	.6200	2021	2029	RICHMOND	.7300	2024	2028
DARE	.2632	2025	2030	ROBESON	.7500	2024	2030
DAVIDSON	.5400	2021	2026	ROCKINGHAM	.5801	2024	2029
DAVIE	.6486	2025	2029	ROWAN	.5800	2023	2027
DUPLIN	.5800	2025	2030	RUTHERFORD	.4540	2023	2027
DURHAM	.5542	2025	2029	SAMPSON	.6850	2024	2028
EDGECOMBE	.8900	2024	2032	SCOTLAND	.9900	2019	2026
FORSYTH	.5352	2025	2029	STANLY	.5100	2025	2029
FRANKLIN	.5050	2024	2030	STOKES	.6250	2025	2029
GASTON	.5990	2023	2027	SURRY	.5130	2025	2029
GATES	.6700	2025	2033	SWAIN	.4100	2021	2029
GRAHAM	.5900	2023	2027	TRANSYLVANIA	.4105	2025	2029
GRANVILLE	.6310	2024	2030	TYRRELL	.8700	2025	2033
GREENE	.7860	2021	2029	UNION	.4342	2025	2029
GUILFORD	.7305	2022	2026	VANCE	.7129	2024	2032
HALIFAX	.7000	2024	2028	WAKE	.5171	2024	2027
HARNETT	.5910	2022	2026	WARREN	.5796	2025	2033
HAYWOOD	.5500	2021	2027	WASHINGTON	.8500	2021	2029
HENDERSON	.4310	2023	2027	WATAUGA	.3180	2022	2027
HERTFORD	.8400	2019	2027	WAYNE	.6259	2025	2033
HOKE	.7300	2022	2030	WILKES	.4200	2025	2029
HYDE	.9200	2024	2030	WILSON	.5950	2024	2029
IREDELL	.5000	2023	2027	YADKIN	.6500	2023	2027
JACKSON	.3100	2025	2029	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.