## 2007-2008 TAX RATES AND EFFECTIVE TAX RATES

(No special district rates are included in either county or municipal rates)

Effective rates are adjusted county and municipal rates which aid in comparison of jurisdictions. As counties are on various revaluation cycles, the ratio of assessed value to the actual value differ. These differences are adjusted by applying the sales assessment ratio (the ratio of selling price of property to the assessed value of property) to the tax rate to obtain an effective rate.

Year of	Sales Assess		County	Municipal	Combined	Equalized County	Equalized Municipal	Equalized Combined
Latest	Ratio <sup>1</sup>	Counties and	Rate	Rate	Rate	Rate	Rate	Rate
Revaluation	2007	Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
2001	0040	A 1	<b>7</b> 000		<b>7</b> 000	5240		
2001	.9049	Alamance	.5800	2400	.5800	.5248	0150	<b>542</b> (
	.9049	Alamance Burlington:	.5800	.2400	.8200		.2172	.7420
	.9049	In Alamance	.5800	.6250	1.2050		.5656	1.0904
	.9049 .9272	In Alamance In Guilford	.5800 .6914	.6250 .6250	1.2050 1.3164		.5050 .5795	1.0904
	.9212 .9049	Elon		.3700	.9500		.3348	.859
	.9049	Eion Gibsonville:	.5800	.3/00	.9500		.3348	.039
	.9049	In Alamance	.5800	.5150	1.0950		.4660	.9909
	.9272	In Guilford	.6914	.5150	1.2064		.4775	1.1180
	.9049	Graham	.5800	.4800	1.0600		.4344	.9592
	.9049	Greenlevel	.5800	.3400	.9200		.3077	.832
	.9049	Haw River	.5800	.4800	1.0600		.4344	.959
	22 0 22	Mebane:			2,000		* 10 1 1	0,0,1
	.9049	In Alamance	.5800	.5000	1.0800		.4525	.9773
	.8314	In Orange	.9500	.5000	1.4500		.4157	1.205
	.9049	Ossipee	.5800	.1500	.7300		.1357	.660
	.9049	Swepsonville	.5800	•••	.6800		•••	.615.
2007*	.9706	Alexander	.5350		.5350	.5193		
	.9706	Taylorsville	.5350	.3500	.8850		.3397	.8590
2007	1.0000	Alleghany	.4300		.4300	.4300		
	1.0000	Sparta	.4300	.2600	.6900		.2600	.6900
2002	.7633	Anson	.8940		.8940	.6824		
	.7633	Ansonville	.8940	.2500	1.1440		.1908	.8732
	.7633	Lilesville	.8940	.4800	1.3740		.3664	1.0488
	.7633	McFarlan	.8940	.2400	1.1340		.1832	.8650
	.7633	Morven	.8940	.4400	1.3340		.3359	1.0182
	.7633	Peachland	.8940	.3000	1.1940		.2290	.9114
	.7633	Polkton	.8940	.2500	1.1440		.1908	.8732
	.7633	Wadesboro	.8940	.5800	1.4740		.4427	1.1251

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Revaluation	2007	Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
2006*	.8708	Ashe	.3950		.3950	.3440		
	.8708	Jefferson	.3950	.3300	.7250		.2874	.6313
	.8708	Lansing	.3950	.3700	.7650		.3222	.6662
	.8708	West Jefferson	.3950	.4300	.8250		.3744	.7184
2006*	.8233	Avery	.3900		.3900	.3211		
	.8233	Banner Elk	.3900	.3800	0.7700		.3129	.6339
	.8233	Beech Mountain: In Avery	.3900	.5500	.9400		.4528	.7739
	.8403	In Watauga	.3130	.5500	.8630		.4622	.7252
	.8233	Crossnore	.3900	.2400	.6300		.1976	.5187
	.8233	Elk Park	.3900	.2800	.6700		.2305	.5516
	.8233	Grandfather Village	.3900	.2000	.3900		.2505	
	.8233	Newland	.3900	.3300	.7200		.2717	.5928
	.0200	Seven Devils:			200		,2,1,	
	.8233	In Avery	.3900	.5100	.9000		.4199	.7410
	.8403	In Watauga	.3130	.5100	.8230		.4286	.6916
	.8233	Sugar Mountain	.3900	.3300	.7200			
2002	.6759	Beaufort	.6000		.6000	.4055		
	.6759	Aurora	.6000	.5500	1.1500		.3717	.7773
	.6759	Bath	.6000	.2700	.8700		.1825	.5880
	.6759	Belhaven	.6000	.5200	1.1200		.3515	.7570
	.6759	Chocowinity	.6000	.4500	1.0500		.3042	.7097
	.6759	Pantego	.6000	.1600	.7600		.1081	.5137
	.6759	Washington	.6000	.6000	1.2000		.4055	.8111
	.6759	Washington Park	.6000	.3200	.9200		.2163	.6218
2004	.8662	Bertie	.7800		.7800	.6756		
	.8662	Askewville	.7800	.1500	.9300		.1299	.8056
	.8662	Aulander	.7800	.7600	1.5400		.6583	1.3339
	.8662	Colerain	.7800	.4500	1.2300		.3898	1.0654
	.8662	Kelford	.7800	.3600	1.1400		.3118	.9875
	.8662	Lewiston-Woodville	.7800	.5500	1.3300		.4764	1.1520
	.8662	Powellsville	.7800	.2400	1.0200		.2079	.8835
	.8662	Roxobel	.7800	.3600	1.1400		.3118	.9875
	.8662	Windsor	.7800	.1500	.9300		.1299	.8056

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Revaluation	2007	Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
2007	1.0000	Bladen	.7400		.7400	.7400		
	1.0000	Bladenboro	.7400	.5700	1.3100		.5700	1.3100
	1.0000	Clarkton	.7400	.5700	1.3100		.5700	1.3100
	1.0000	Dublin	.7400	.4900	1.2300		.4900	1.2300
	1.0000	East Arcadia	.7400	.3600	1.1000		.3600	1.1000
	1.0000	Elizabethtown	.7400	.6250	1.3650		.6250	1.3650
	1.0000	Tar Heel	.7400	.3000	1.0400		.3000	1.0400
	1.0000	White Lake	.7400	.2300	0.9700		.2300	.9700
2007*	.9929	Brunswick	.3050		.3050	.3028		
	.9929	<b>Bald Head Island</b>	.3050	.2400	0.5450		.2383	.5411
	.9929	Belville	.3050	.0911	.3961		.0905	.3933
	.9929	<b>Boiling Spring Lakes</b>	.3050	.1200	.4250		.1191	.4220
	.9929	Bolivia	.3050	.0500	.3550		.0496	.3525
	.9929	Calabash	.3050	.0700	.3750		.0695	.3723
	.9929	Carolina Shores	.3050	.0800	.3850		.0794	.3823
	.9929	Caswell Beach	.3050	.1100	.4150		.1092	.4121
	.9929	Holden Beach	.3050	.0690	.3740		.0685	.3713
	.9929	Leland	.3050	.1166	.4216		.1158	.4186
	.9929	Navassa	.3050	.2000	.5050		.1986	.5014
	.9929	Northwest	.3050	.1500	.4550		.1489	.4518
	.9929	Oak Island	.3050	.1245	.4295		.1236	.4265
	.9929	Ocean Isle Beach	.3050	.0800	.3850		.0794	.3823
	.9929	Sandy Creek	.3050	.3000	.6050		.2979	.6007
	.9929	Shallotte	.3050	.2800	.5850		.2780	.5808
	.9929	Southport	.3050	.1500	.4550		.1489	.4518
	.9929	St James	.3050	.0500	.3550		.0496	.3525
	.9929	<b>Sunset Beach</b>	.3050	.1150	.4200		.1142	.4170
	.9929	Varnamtown	.3050	.0500	0.3550		.0496	.3525
2006*	.8740	Buncombe	.5250		.5250	.4589		
	.8740	Asheville	.5250	.4200	0.9450		.3671	.8259
	.8740	<b>Biltmore Forest</b>	.5250	.2950	.8200		.2578	.7167
	.8740	<b>Black Mountain</b>	.5250	.3200	.8450		.2797	.7385
	.8740	Montreat	.5250	.3700	.8950		.3234	.7822
	.8740	Weaverville	.5250	.3800	.9050		.3321	.7910
	.8740	Woodfin	.5250	.2650	0.7900		.2316	.6905

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Revaluation	2007	Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
2007*	1.0000	Burke	.5200		.5200	.5200		
2007	1.0000	Connelly Springs	.5200	.0500	.5700	.5200	.0500	.5700
	1.0000	Drexel	.5200	.3200	.8400		.3200	.8400
	1.0000	Glen Alpine	.5200	.2700	.7900		.2700	.7900
	1.0000	Hickory:	.5200	.2700	.7500		.2700	.1700
	1.0000	In Burke	.5200	.5000	1.0200		.5000	1.0200
	.8888	In Caldwell	.6599	.5000	1.1599		.4444	1.0309
	.9773	In Catawba	.5350	.5000	1.0350		.4887	1.0115
	1.0000	Hildebran	.5200	.1500	.6700		.1500	.6700
		Long View:						
	1.0000	In Burke	.5200	.4000	.9200		.4000	.9200
	.9773	In Catawba	.5350	.4000	.9350		.3909	.9138
	1.0000	Morganton	.5200	.4600	0.9800		.4600	.9800
		Rhodhiss:						
	1.0000	In Burke	.5200	.5500	1.0700		.5500	1.0700
	.8888	In Caldwell	.5399	.5500	1.0899		.4888	.9687
	1.0000	<b>Rutherford College</b>	.5200	.1000	.6200		.1000	.6200
	1.0000	Valdese	.5200	.4000	0.9200		.4000	.9200
2004*	.8993	Cabarrus	.6300		.6300	.5666		
	.8993	Concord	.6300	.4475	1.0775		.4024	.9690
	.8993	Harrisburg	.6300	.1350	.7650		.1214	.6880
		Kannapolis:						
	.8993	In Cabarrus	.6300	.4970	1.1270		.4470	1.0135
	.9978	In Rowan	.5950	.4970	1.0920		.4959	1.0896
		Locust:						
	.8993	In Cabarrus	.6300	.3600	0.9900		.3237	.8903
	.9057	In Stanly	.6700	.3600	1.0300		.3261	.9329
	.8993	Midland	.6300	.1500	.7800		.1349	.7015
	.8993	<b>Mount Pleasant</b>	.6300	.4400	1.0700		.3957	.9623
2005*	.8888	Caldwell	.6599		.6599	.5865		
		Blowing Rock:						
	.8888	In Caldwell	.6599	.2800	.9399		.2489	.8354
	.8403	In Watauga	.3130	.2800	.5930		.2353	.4983
	.8888	Cajah Mountain	.6599	•••	.7274		•••	.6465
	.8888	Cedar Rock	.6599	.1000	.7599		.0889	.6754
	.8888	Gamewell	.6599	•••	.7274		•••	.6465
	.8888	Granite Falls	.6599	.4200	1.0799		.3733	.9598

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Latest	Ratio <sup>1</sup>	Counties and	Rate	Rate	Rate	Rate	Rate	Rate
Revaluation	2007	Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
		Caldwell (continued)						
		Hickory:						
	.8888	In Caldwell	.6599	.5000	1.1599		.4444	1.0309
	1.0000	In Burke	.5200	.5000	1.0200		.5000	1.0200
	.9773	In Catawba	.5350	.5000	1.0350		.4887	1.0115
	.8888	Hudson	.6599	.3500	1.0099		.3111	.8976
	.8888	Lenoir	.6599	.5400	1.1999		.4800	1.0665
		Rhodhiss:						
	.8888	In Caldwell	.6599	.5500	1.2099		.4888	1.0754
	1.0000	In Burke	.6599	.5500	1.2099		.5500	1.2099
	.8888	Sawmills	.6599	.1500	0.8099		.1333	.7198
2007	1.0000	Camden	.5900		.5900	.5900		
		Elizabeth City:						
	1.0000	In Camden	.5900	.4100	1.0000		.4100	1.0000
	.8508	In Pasquotank	.5000	.4100	0.9100		.3488	.7742
2007*	1.0000	Carteret	.2300		.2300	.2300		
	1.0000	Atlantic Beach	.2300	.1500	.3800		.1500	.3800
	1.0000	Beaufort	.2300	.1900	.4200		.1900	.4200
	1.0000	Bogue	.2300	.0500	.2800		.0500	.2800
	1.0000	Cape Carteret	.2300	.1550	.3850		.1550	.3850
	1.0000	Cedar Point	.2300	.0500	.2800		.0500	.2800
	1.0000	Emerald Isle	.2300	.0670	.2970		.0670	.2970
	1.0000	Indian Beach	.2300	.0600	.2900		.0600	.2900
	1.0000	Morehead City	.2300	.2200	.4500		.2200	.4500
	1.0000	Newport	.2300	.2700	.5000		.2700	.5000
	1.0000	Peletier	.2300	.0500	.2800		.0500	.2800
	1.0000	Pine Knoll Shores	.2300	.0850	.3150		.0850	.3150
2004*	.8884	Caswell	.6720		.6720	.5970		
	.8884	Milton	.6720	.2000	.8720		.1777	.7747
	.8884	Yanceyville	.6720	.3400	1.0120		.3021	.8991
2007*	.9773	Catawba	.5350		.5350	.5229		
	.9773	Brookford	.5350	.5200	1.0550		.5082	1.0311
	.9773	Catawba	.5350	.4800	1.0150		.4691	.9920
	.9773	Claremont	.5350	.4600	.9950		.4496	.9724
	.9773	Conover	.5350	.4000	.9350		.3909	.9138

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Revaluation	2007	Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
		Catawba (continued) Hickory:						
	.9773	In Catawba	.5350	.5000	1.0350		.4887	1.0115
	1.0000	In Burke	.5200	.5000	1.0200		.5000	1.0200
	.8888	In Caldwell	.6599	.5000	1.1599		.4444	1.0309
		Long View:						
	.9773	In Catawba	.5350	.4000	.9350		.3909	.9138
	1.0000	In Burke	.5200	.4000	.9200		.4000	.9200
	.9773	Maiden	.5350	.4000	.9350		.3909	.9138
	.9773	Newton	.5350	.4600	.9950		.4496	.9724
2005*	.8990	Chatham	.6170		.6170	.5547		
		Cary:						
	.8990	In Chatham	.6170	.4200	1.0370		.3776	.9323
	.8132	In Wake	.6780	.4200	1.0980		.3415	.8929
	.8990	Goldston	.6170	.1200	.7370		.1079	.6626
	.8990	Pittsboro	.6170	.3730	.9900		.3353	.8900
	.8990	Siler City	.6170	.4500	1.0670		.4046	.9592
2004*	.6324	Cherokee	.5200		.5200	.3288		_
	.6324	Andrews	.5200	.5200	1.0400		.3288	.6577
	.6324	Murphy	.5200	.4500	.9700		.2846	.6134
2006	0.8865	Chowan	.5600		.5600	.4964		
	.8865	Edenton	.5600	.2900	.8500		.2571	.7535
2002	.5611	Clay	.4300		.4300	.2413		
	.5611	Hayesville	.4300	.3300	.7600		.1852	.4264
2004*	.8452	Cleveland	.7300		.7300	.6170		
	.8452	Belwood	.7300	•••	.7800		•••	.6593
	.8452	<b>Boiling Springs</b>	.7300	.3000	1.0300		.2536	.8706
	.8452	Casar	.7300	.0500	.7800		.0423	.6593
	.8452	Earl	.7300	.1700	.9000		.1437	.7607
	.8452	Fallston	.7300	.0500	.7800		.0423	.6593
	.8452	Grover	.7300	.3800	1.1100		.3212	.9382
		Kings Mountain:						
	.8452	In Cleveland	.7300	.4000	1.1300		.3381	.9551
	.9687	In Gaston	.8400	.4000	1.2400		.3875	1.2012
	.8452	Kingstown	.7300	.3500	1.0800		.2958	.9128

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		Cleveland (continued)						
	.8452	Lattimore	.7300	.1800	.9100		.1521	.7691
	.8452	Lawndale	.7300	.2300	.9600		.1944	.8114
	.8452	Mooresboro	.7300	•••	.7700		•••	.6508
	.8452	Patterson Springs	.7300	•••	.7800		•••	.6593
	.8452	Polkville	.7300	.0500	.7800		.0423	.6593
	.8452	Shelby	.7300	.4350	1.1650		.3677	.9847
	.8452	Waco	.7300	.1200	.8500		.1014	.7184
2005	.8370	Columbus	.8150		.8150	.6822		
	.8370	Boardman	.8150	.0500	.8650		.0419	.7240
	.8370	Bolton	.8150	.5600	1.3750		.4687	1.1509
	.8370	Brunswick	.8150	.5200	1.3350		.4352	1.1174
	.8370	Cerro Gordo	.8150	.2000	1.0150		.1674	.8496
	.8370	Chadbourn	.8150	.5800	1.3950		.4855	1.1676
	.8370	Fair Bluff	.8150	.6000	1.4150		.5022	1.1844
	.8370	Lake Waccamaw	.8150	.2000	1.0150		.1674	.8496
	.8370	Sandyfield	.8150	.3500	1.1650		.2930	.9751
	.8370	Tabor City	.8150	.6600	1.4750		.5524	1.2346
	.8370	Whiteville	.8150	.4200	1.2350		.3515	1.0337
2002	.6861	Craven	.6100		.6100	.4185		
	.6861	Bridgeton	.6100	.5000	1.1100		.3431	.7616
	.6861	<b>Cove City</b>	.6100	.1500	.7600		.1029	.5214
	.6861	Dover	.6100	.3000	0.9100		.2058	.6244
	.6861	Havelock	.6100	.4900	1.1000		.3362	.7547
	.6861	New Bern	.6100	.5050	1.1150		.3465	.7650
	.6861	River Bend	.6100	.2500	.8600		.1715	.5900
	.6861	Trent Woods	.6100	.2700	.8800		.1852	.6038
	.6861	Vanceboro	.6100	.4800	1.0900		.3293	.7478
2003*	.8600	Cumberland	.8800		.8800	.7568		
	.8600	Eastover	.8800	.2050	1.0850			
	.8600	Falcon	.8800	.1500	1.0300		.1290	.8858
	.8600	Fayetteville	.8800	.5300	1.4100		.4558	1.2126
	.8600	Godwin	.8800	.1700	1.0500		.1462	.9030
	.8600	<b>Hope Mills</b>	.8800	.4600	1.3400		.3956	1.1524
	.8600	Linden	.8800	.1500	1.0300		.1290	.8858
	.8600	Spring Lake	.8800	.6600	1.5400		.5676	1.3244
	.8600	Stedman	.8800	.3700	1.2500		.3182	1.0750
	.8600	Wade	.8800	.2350	1.1150		.2021	.9589
2005	.7383	Currituck	.3200		.3200	.2363		

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Revaluation	2007	Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
2005*	.8308	Dare	.2600		.2600	.2160		
	.8308	Duck	.2600	.0900	.3500		.0748	.2908
	.8308	Kill Devil Hills	.2600	.2000	.4600		.1662	.3822
	.8308	Kitty Hawk	.2600	.1800	.4400		.1495	.3656
	.8308	Manteo	.2600	.2150	.4750		.1786	.3946
	.8308	Nags Head	.2600	.1475	.4075		.1225	.3386
	.8308	<b>Southern Shores</b>	.2600	.0975	.3575		.0810	.2970
2007	1.0000	Davidson	.5400		.5400	.5400		
	1.0000	Denton	.5400	.5500	1.0900		.5500	1.0900
		High Point:						
	1.0000	In Davidson	.5400	.6330	1.1730		.6330	1.1730
	.9368	In Forsyth	.6960	.6330	1.3290		.5930	1.2450
	.9272	In Guilford	.6914	.6330	1.3244		.5869	1.2280
	.9676	In Randolph	.5350	.6330	1.1680		.6125	1.1302
	1.0000	Lexington	.5400	.5350	1.0750		.5350	1.0750
	1.0000	Midway	.5400	.0500	.5900		.0500	.5900
		Thomasville:						
	1.0000	In Davidson	.5400	.5600	1.1000		.5600	1.1000
	.9676	In Randolph	.5350	.5600	1.0950		.5419	1.0595
	1.0000	Wallburg	.5400	.0500	.5900		.0500	.5900
2005*	.9400	Davie	.6600		.6600	.6204		
	.9400	Bermuda Run	.6600	.1500	.8100		.1410	.7614
	.9400	Cooleemee	.6600	.3800	1.0400		.3572	.9776
	.9400	Mocksville	.6600	.3000	.9600		.2820	.9024
2001	.7100	Duplin	.7900		.7900	.5609		
	.7100	Beulaville	.7900	.5100	1.3000		.3621	.9230
	.7100	Calypso	.7900	.4700	1.2600		.3337	.8946
		Faison:						
	.7100	In Duplin	.7900	.5300	1.3200		.3763	.9372
	.8542	In Sampson	.8100	.5300	1.3400		.4527	1.1446
	.7100	Greenevers	.7900	.2500	1.0400		.1775	.7384
		Harrells:						
	.7100	In Duplin	.7900	.1300	0.9200		.0923	.6532
	.8542	In Sampson	.8100	.1300	0.9400		.1110	.8029

Year of	Sales Assess		County	Municipal	Combined	Equalized County	Equalized Municipal	Equalized Combined
Latest	Ratio <sup>1</sup>	Counties and	Rate	Rate	Rate	Rate	Rate	Rate
Revaluation	2007	Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
		Duplin (continued)						
	.7100	Kenansville	.7900	.4950	1.2850		.3515	.9124
	.7100	Magnolia	.7900	.6500	1.4400		.4615	1.0224
		<b>Mount Olive:</b>						
	.7100	In Duplin	.7900	.5900	1.3800		.4189	.9798
	.8795	In Wayne	.7640	.5900	1.3540		.5189	1.1908
	.7100	Rose Hill	.7900	.6650	1.4550		.4722	1.0331
	.7100	Teachey	.7900	.4500	1.2400		.3195	.8804
		Wallace:						
	.7100	In Duplin	.7900	.6600	1.4500		.4686	1.0295
	.6167	In Pender	.6500	.6600	1.3100		.4070	.8079
	.7100	Warsaw	.7900	.5900	1.3800		.4189	.9798
2001*	.8654	Durham	.8340		.8340	.7217		
		Chapel Hill:						
	.8654	In Durham	.8340	.5220	1.3560		.4517	1.1735
	.8314	In Orange	.9500	.5220	1.4720		.4340	1.2238
		Durham:						
	.8654	In Durham	.8340	.6130	1.4470		.5305	1.2522
	.8314	In Orange	.9500	.6130	1.5630		.5096	1.2995
	.8132	In Wake	.6780	.6130	1.2910		.4985	1.0498
		Morrisville:						
	.8654	In Durham	.8340	.4677	1.3017		.4047	1.1265
	.8132	In Wake	.6780	.4677	1.1457		.3803	.9317
		Raleigh:						
	.8654	In Durham	.8340	.4350	1.2690		.3764	1.0982
	.8132	In Wake	.6780	.4350	1.1130		.3537	.9051
2001	.7703	Edgecombe	.9400		.9400	.7241		
	.7703	Conetoe	.9400	.1700	1.1100		.1310	.8550
	.7703	Leggett	.9400	.2500	1.1900		.1926	.9167
	.7703	Macclesfield	.9400	.4500	1.3900		.3466	1.0707
	.7703	Pinetops	.9400	.3600	1.3000		.2773	1.0014
	.7703	Princeville	.9400	.7800	1.7200		.6008	1.3249
		<b>Rocky Mount:</b>						
	.7703	In Edgecombe	.9400	.5500	1.4900		.4237	1.1477
	.8278	In Nash	.7000	.5500	1.2500		.4553	1.0348

Year of Latest Revaluation	Sales Assess Ratio <sup>1</sup> 2007	Counties and Municipalities	County Rate [\$]	Municipal Rate [\$]	Combined Rate [\$]	Equalized County Rate [\$]	Equalized Municipal Rate [\$]	Equalized Combined Rate [\$]
		Edgecombe (continued)						
		Sharpsburg:						
	.7703	In Edgecombe	.9400	.4500	1.3900		.3466	1.0707
	.8278	In Nash	.7000	.4500	1.1500		.3725	.9520
	.8763	In Wilson	.7600	.4500	1.2100		.3943	1.0603
	.7703	Speed	.9400	.3000	1.2400		.2311	.9552
	.7703	Tarboro	.9400	.4200	1.3600		.3235	1.0476
		Whitakers:						
	.7703	In Edgecombe	.9400	.6900	1.6300		.5315	1.2556
	.8278	In Nash	.7000	.6900	1.3900		.5712	1.1506
2005*	.9368	Forsyth	.6960		.6960	.6520		
	.9368	Bethania	.6960	.3500	1.0460		.3279	.9799
	.9368	Clemmons	.6960	.0985	.7945		.0923	.7443
		High Point:						
	.9368	In Forsyth	.6960	.6330	1.3290		.5930	1.2450
	1.0000	In Davidson	.5400	.6330	1.1730		.6330	1.1730
	.9272	In Guilford	.6914	.6330	1.3244		.5869	1.2280
	.9676	In Randolph	.5350	.6330	1.1680		.6125	1.1302
		Kernersville:						
	.9368	In Forsyth	.6960	.5500	1.2460		.5152	1.1673
	.9272	In Guilford	.6914	.5500	1.2414		.5100	1.1510
		King:						
	.9368	In Forsyth	.6960	.3599	1.0559		.3372	.9892
	.9183	In Stokes	.6000	.3599	.9599		.3305	.8815
	.9368	Lewisville	.6960	.1770	.8730		.1658	.8178
	.9368	Rural Hall	.6960	.2300	.9260		.2155	.8675
		Tobaccoville						
	.9368	In Forsyth	.6960	.0500	.7460		.0468	.6989
	.9183	In Stokes	.6000	.0500	.6500		.0459	.5969
	.9368	Walkertown	.6960	.2000	.8960		.1874	.8394
	.9368	Winston-Salem	.6960	.4900	1.1860		.4590	1.1110

Year of Latest Revaluation	Sales Assess Ratio <sup>1</sup> 2007	Counties and Municipalities	County Rate [\$]	Municipal Rate [\$]	Combined Rate [\$]	Equalized County Rate [\$]	Equalized Municipal Rate [\$]	Equalized Combined Rate [\$]
2004*	.9000	Franklin	.8225		.8225	.7403		
2004	.9000	Bunn	.8225	.6900	1.5125	.7403	.6210	1.3613
	.9000	Centerville	.8225	•••	.8800		•••	.7920
	.9000	Franklinton	.8225	.6800	1.5025		.6120	1.3523
	.9000	Louisburg	.8225	.4850	1.3075		.4365	1.1768
		Wake Forest						
	.9000	In Franklin	.8225	.5500	1.3725		.4950	1.2353
	.8132	In Wake	.6780	.5500	1.2280		.4473	.9986
	.9000	Youngsville	.8225	.5400	1.3625		.4860	1.2263
2007*	.9687	Gaston	.8400		.8400	.8137		
	.9687	Belmont	.8400	.4750	1.3150		.4601	1.2738
	.9687	<b>Bessemer City</b>	.8400	.4100	1.2500		.3972	1.2109
	.9687	Cherryville	.8400	.4400	1.2800		.4262	1.2399
	.9687	Cramerton	.8400	.4250	1.2650		.4117	1.2254
	.9687	Dallas	.8400	.3800	1.2200		.3681	1.1818
	.9687	Gastonia	.8400	.5300	1.3700		.5134	1.3271
	.9687	High Shoals Kings Mountain:	.8400	.4000	1.2400		.3875	1.2012
	.9687	In Gaston	.8400	.4000	1.2400		.3875	1.2012
	.8452	In Cleveland	.7300	.4000	1.1300		.3381	.9551
	.9687	Lowell	.8400	.4000	1.2400		.3875	1.2012
	.9687	McAdenville	.8400	.3000	1.1400		.2906	1.1043
	.9687	Mount Holly	.8400	.5400	1.3800		.5231	1.3368
	.9687	Ranlo	.8400	.3700	1.2100		.3584	1.1721
	.9687	Spencer Mountain	.8400	.1300	0.9700		.1259	.9396
	.9687	Stanley	.8400	.5400	1.3800		.5231	1.3368
2001	.4998	Gates	.9750		.9750	.4873		
	.4998	Gatesville	.9750	.2200	1.1950		.1100	.5973
2002	.5401	Graham	.6050		.6050	.3268		
	.5401	Lake Santeetlah	.6050	.1400	.7450		.0756	.4024
	.5401	Robbinsville	.6050	.5000	1.1050		.2701	.5968
2002	.8811	Granville	.7550		.7550	.6652		
	.8811	Butner	.7550	.2500	1.0050			
	.8811	Creedmoor	.7550	.7250	1.4800		.6388	1.3040
	.8811	Oxford	.7550	.5500	1.3050		.4846	1.1498
	.8811	Stem	.7550	.4500	1.2050		.3965	1.0617
	.8811	Stovall	.7550	.4900	1.2450		.4317	1.0970

Year of Latest	Sales Assess Ratio <sup>1</sup>	Counties and	County Rate	Municipal Rate	Combined Rate	Equalized County Rate	Equalized Municipal Rate	Equalized Combined Rate
Revaluation	2007	Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
2005	.9648	Greene	.7460		.7460	.7197		
2002	.9648	Hookerton	.7460	.5000	1.2460	.,15,	.4824	1.2021
	.9648	Snow Hill	.7460	.3500	1.0960		.3377	1.0574
	.9648	Walstonburg	.7460	.5000	1.2460		.4824	1.2021
2004	.9272	Guilford	.6914		.6914	.6411		
		Archdale:						
	.9272	In Guilford	.6914	.2900	0.9814		.2689	.9100
	.9676	In Randolph	.5350	.2900	.8250		.2806	.7983
		Burlington						
	.9272	In Guilford	.6914	.6250	1.3164		.5795	1.2206
	.9049	In Alamance	.5800	.6250	1.2050		.5656	1.0904
		Gibsonville:						
	.9272	In Guilford	.6914	.5150	1.2064		.4775	1.1186
	.9049	In Alamance	.5800	.5150	1.0950		.4660	.9909
	.9272	Greensboro	.6914	.6350	1.3264		.5888	1.2298
		High Point:						
	.9272	In Guilford	.6914	.6330	1.3244		.5869	1.2280
	1.0000	In Davidson	.5400	.6330	1.1730		.6330	1.1730
	.9368	In Forsyth	.6960	.6330	1.3290		.5930	1.2450
	.9676	In Randolph	.5350	.6330	1.1680		.6125	1.1302
	.9272	Jamestown	.6914	.3500	1.0414		.3245	.9656
		Kernersville:						
	.9272	In Guilford	.6914	.5500	1.2414		.5100	1.1510
	.9368	In Forsyth	.6960	.5500	1.2460		.5152	1.1673
	.9272	Oak Ridge	.6914	.0863	.7777		.0800	.7211
	.9272	Pleasant Garden	.6914	.0500	.7414		.0464	.6874
	.9272	Sedalia	.6914	.2000	.8914		.1854	.8265
	.9272	Stokesdale	.6914	•••	.7687		•••	.7127
	.9272	Summerfield	.6914	.0390	.7304		.0362	.6772
	.9272	Whitsett	.6914	•••	.7546		•••	.6997
2007	.9831	Halifax	.6800		.6800	.6685		
	.9831	Enfield	.6800	.7500	1.4300		.7373	1.4058
	.9831	Halifax	.6800	.5000	1.1800		.4916	1.1601
	.9831	Hobgood	.6800	.5000	1.1800		.4916	1.1601
	.9831	Littleton	.6800	.6100	1.2900		.5997	1.2682
	.9831	Roanoke Rapids	.6800	.5740	1.2540		.5643	1.2328
	.9831	Scotland Neck	.6800	.6000	1.2800		.5899	1.2584
	.9831	Weldon	.6800	.7000	1.3800		.6882	1.3567

Year of Latest Revaluation	Sales Assess Ratio <sup>1</sup> 2007	Counties and Municipalities	County Rate [\$]	Municipal Rate [\$]	Combined Rate [\$]	Equalized County Rate [\$]	Equalized Municipal Rate [\$]	Equalized Combined Rate [\$]
2003*	.8377	Harnett	.7350		.7350	.6157		
	9255	Angier:	7250	<b>5200</b>	1.2650		4440	1.0507
	.8377	In Harnett	.7350	.5300	1.2650		.4440	1.0597
	.8132	In Wake Benson	.6780	.5300	1.2080		.4310	.9823
	.8377	In Harnett	.7350	.5300	1.2650			
	.8926	In Johnston Broadway:	.7800	.5300	1.3100			
	.8377	In Harnett	.7350	.4400	1.1750		.3686	.9843
	1.0000	In Lee	.7500	.4400	1.1900		.4400	1.1900
	.8377	Coats	.7350	.6200	1.3550		.5194	1.1351
	.8377	Dunn	.7350	.5200	1.2550		.4356	1.0513
	.8377	Erwin	.7350	.4800	1.2150		.4021	1.0178
	.8377	Lillington	.7350	.5600	1.2950		.4691	1.0848
2006*	.8636	Haywood	.4970		.4970	.4292		
	.8636	Canton	.4970	.5800	1.0770		.5009	.9301
	.8636	Clyde	.4970	.4300	0.9270		.3713	.8006
	.8636	Maggie Valley	.4970	.4200	.9170		.3627	.7919
	.8636	Waynesville	.4970	.4000	.8970		.3454	.7746
2007*	.9794	Henderson	.4620		.4620	.4525		
	.9794	Flat Rock	.4620	.0750	.5370		.0735	.5259
	.9794	Fletcher	.4620	.2700	.7320		.2644	.7169
	.9794	Hendersonville	.4620	.3800	.8420		.3722	.8247
	.9794	Laurel Park	.4620	.2700	.7320		.2644	.7169
	.9794	Mills River	.4620	.0750	.5370		.0735	.5259
		Saluda:						
	.9794	In Henderson	.4620	.5400	1.0020		.5289	.9814
	.6216	In Polk	.6800	.5400	1.2200		.3357	.7584
2003	.8231	Hertford	.9100		.9100	.7490		
	.8231	Ahoskie	.9100	.7700	1.6800		.6338	1.3828
	.8231	Cofield	.9100	.4500	1.3600		.3704	1.1194
	.8231	Como	.9100	.3000	1.2100		.2469	.9960
	.8231	Harrellsville	.9100	.3500	1.2600		.2881	1.0371
	.8231	Murfreesboro	.9100	.6800	1.5900		.5597	1.3087
	.8231	Winton	.9100	.5800	1.4900		.4774	1.2264

Year of	Sales Assess		County	Municipal	Combined	Equalized County	Equalized Municipal	Equalized Combined
Latest	Ratio <sup>1</sup>	Counties and	Rate	Rate	Rate	Rate	Rate	Rate
Revaluation	2007	Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
•006	0.4	** 1	=000		<b>=</b> 000	<==0		
2006	.9654	Hoke	.7000	4000	.7000	.6758	4624	1 1202
	.9654	Raeford	.7000	.4800	1.1800		.4634	1.1392
	0 < 7.4	Red Springs	<b>-</b> 000	<000	4 2000		<b>=</b> 00=	4 4= 40
	.9654	In Hoke	.7000	.6200	1.3200		.5985	1.2743
	.8972	In Robeson	.8000	.6200	1.4200		.5563	1.2740
2003	.6632	Hyde	.7150		.7150	.4742		
2007*	.9940	Iredell	.4450		.4450	.4423		
		Davidson:						
	.9940	In Iredell	.4450	.3450	.7900		.3429	.7853
	See Notes	In Mecklenburg	.8387	.3450	1.1837		NA	NA
	.9940	Harmony	.4450	.1000	.5450		.0994	.5417
	.9940	Love Valley	.4450	.2500	.6950		.2485	.6908
	.9940	Mooresville	.4450	.5500	0.9950		.5467	.9890
	.9940	Statesville	.4450	.3800	.8250		.3777	.8201
	.9940	Troutman	.4450	.4800	.9250		.4771	.9195
2004*	.8757	Jackson	.3600		.3600	.3153		
	.8757	Dillsboro	.3600	.2700	.6300		.2364	.5517
	.8757	Forest Hills	.3600	.1000	.4600		.0876	.4028
		Highlands:						
	.8757	In Jackson	.3600	.1350	.4950		.1182	.4335
	1.0000	In Macon	.2450	.1350	.3800		.1350	.3800
	.8757	Sylva	.3600	.4200	.7800		.3678	.6830
	.8757	Webster	.3600	.0800	.4400		.0701	.3853
2003	.8926	Johnston	.7800		.7800	.6962		
		Benson					.0000	.0000
	.8926	In Johnston	.7800	.5300	1.3100			
	.8377	In Harnett	.7350	.5300	1.2650			
	.8926	Clayton	.7800	.5400	1.3200		.4820	1.1782
	.8926	Four Oaks	.7800	.3300	1.1100		.2946	.9908
		Kenly:						
	.8926	In Johnston	.7800	.6100	1.3900		.5445	1.2407
	.8763	In Wilson	.7600	.6100	1.3700		.5345	1.2005
	.8926	Micro	.7800	.5000	1.2800		.4463	1.1425
	.8926	Pine Level	.7800	.4400	1.2200		.3927	1.0890
	.8926	Princeton	.7800	.5500	1.3300		.4909	1.1872
	.8926	Selma	.7800	.4900	1.2700		.4374	1.1336
	.8926	Smithfield	.7800	.5700	1.3500		.5088	1.2050

Year of	Sales Assess		County	Municipal	Combined	Equalized County	Equalized Municipal	Equalized Combined
Latest	Ratio <sup>1</sup>	Counties and	Rate	Rate	Rate	Rate	Rate	Rate
Revaluation	2007	Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
		Johnston (continued)						
	.8926	Wilson's Mills	.7800	.2700	1.0500		.2410	.9372
		Zebulon						
	.8926	In Johnston	.7800	.5500	1.3300		.4909	1.1872
	.8132	In Wake	.6780	.5500	1.2280		.4473	.9986
2006	.8682	Jones	.6800		.6800	.5904		
	.8682	Maysville	.6800	.5400	1.2200		.4688	1.0592
	.8682	Pollocksville	.6800	.3300	1.0100		.2865	.8769
	.8682	Trenton	.6800	.3700	1.0500		.3212	.9116
2007*	1.0000	Lee	.7500		.7500	.7500		
		Broadway:						
	1.0000	In Lee	.7500	.4400	1.1900		.4400	1.1900
	.8377	In Harnett	.7350	.4400	1.1750		.3686	.9843
	1.0000	Sanford	.7500	.5500	1.3000		.5500	1.3000
2001	.9193	Lenoir	.8400		.8400	.7722		
		Grifton:						
	.9193	In Lenoir	.8400	.5500	1.3900		.5056	1.2778
	.8806	In Pitt	.7100	.5500	1.2600		.4843	1.1096
	.9193	Kinston	.8400	.6000	1.4400		.5516	1.3238
	.9193	La Grange	.8400	.5000	1.3400		.4597	1.2319
	.9193	Pink Hill	.8400	.5800	1.4200		.5332	1.3054
2004*	.8407	Lincoln	.6100		.6100	.5128		
	.8407	Lincolnton	.6100	.5600	1.1700		.4708	.9836
2007*	1.0000	Macon	.2450		.2450	.2450		
	1.0000	Franklin	.2450	.2500	.4950		.2500	.4950
		Highlands:						
	1.0000	In Macon	.2450	.1350	.3800		.1350	.3800
	.8757	In Jackson	.3600	.1350	0.4950		.1182	.4335
2004	.7220	Madison	.5100		.5100	.3682		
	.7220	<b>Hot Springs</b>	.5100	.5100	1.0200		.3682	.7364
	.7220	Mars Hill	.5100	.4600	.9700		.3321	.7003
	.7220	Marshall	.5100	.4900	1.0000		.3538	.7220

Year of	Sales Assess		County	Municipal	Combined	Equalized County	Equalized Municipal	Equalized Combined
Latest	Ratio <sup>1</sup>	Counties and	Rate	Rate	Rate	Rate	Rate	Rate
Revaluation	2007	Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
2001	.8149	Martin	.7850		.7850	.6397		
	.8149	<b>Bear Grass</b>	.7850	.2700	1.0550		.2200	.8597
	.8149	Everetts	.7850	.4800	1.2650		.3912	1.0308
	.8149	Hamilton	.7850	.5700	1.3550		.4645	1.1042
	.8149	Hassell	.7850	.2500	1.0350		.2037	.8434
	.8149	Jamesville	.7850	.7000	1.4850		.5704	1.2101
	.8149	Oak City	.7850	.4500	1.2350		.3667	1.0064
	.8149	Parmele	.7850	.6800	1.4650		.5541	1.1938
	.8149	Robersonville	.7850	.6000	1.3850		.4889	1.1286
	.8149	Williamston	.7850	.8000	1.5850		.6519	1.2916
2003	.8511	McDowell	.5500		.5500	.4681		
	.8511	Marion	.5500	.5100	1.0600		.4341	.9022
	.8511	Old Fort	.5500	.4500	1.0000		.3830	.8511
2003*	See Notes	Mecklenburg	.8387		.8387	NA		
	See Notes	Charlotte	.8387	.4586	1.2973		NA	NA
	See Notes	Cornelius	.8387	.2750	1.1137		NA	NA
		Davidson:						
	See Notes	In Mecklenburg	.8387	.3450	1.1837		NA	NA
	.9940	In Iredell	.4450	.3450	.7900		.3429	.7853
	See Notes	Huntersville	.8387	.2900	1.1287		NA	NA
	See Notes	Matthews	.8387	.3075	1.1462		NA	NA
		Mint Hill						
	See Notes	In Mecklenburg	.8387	.2750	1.1137		NA	NA
	.8403	In Union	.7111	.2750	.9861		.2311	.8286
	See Notes	Pineville	.8387	.3000	1.1387		NA	NA
		Stallings						
	NA	In Mecklenburg	.8387	.2500	1.0887		NA	NA
	.8403	In Union	.7111	.2500	.9611		.2101	.8076
		Weddington						
	See Notes	In Mecklenburg	.8387	.0300	.8687		NA	NA
	.8403	In Union	.7111	.0300	0.7411		.0252	.6227
2001	.5952	Mitchell	.5200		.5200	.3095		
	.5952	Bakersville	.5200	.4900	1.0100		.2916	.6012
	.5952	Spruce Pine	.5200	.4300	0.9500		.2559	.5654

Year of	Sales Assess		County	Municipal	Combined	Equalized County	Equalized Municipal	Equalized Combined
Latest	Ratio <sup>1</sup>	Counties and	Rate	Rate	Rate	Rate	Rate	Rate
Revaluation	2007	Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
2004	.7700	Montgomery	.5800		.5800	.4466		
2004	.7700	Biscoe	.5800	.5500	1.1300	.4400	.4235	.8701
	.7700	Candor	.5800	.5800	1.1600		.4466	.8932
	.7700	Mount Gilead	.5800	.5800	1.1600		.4466	.8932
	.7700	Star Star	.5800	.6100	1.1900		.4697	.9163
	.7700	Troy	.5800	.4800	1.0600		.3696	.8162
2007*	1.0000	Moore	.4450	.1000	.4450	.4450	.5070	.0102
2007	1.0000	Aberdeen	.4450	.4300	.8750	.4450	.4300	.8750
	1.0000	Cameron	.4450	.5600	1.0050		.5600	1.0050
	1.0000	Carthage	.4450	.4000	.8450		.4000	.8450
	1.0000	Foxfire Village	.4450	.3200	.7650		.3200	.7650
	1.0000	Pinebluff	.4450	.4000	.8450		.4000	.8450
	1.0000	Pinehurst	.4450	.2800	.7250		.2800	.7250
	1.0000	Robbins	.4450	.6600	1.1050		.6600	1.1050
	1.0000	Southern Pines	.4450	.3400	.7850		.3400	.7850
	1.0000	Taylortown	.4450	.4000	.8450		.4000	.8450
	1.0000	Vass	.4450	.4800	0.9250		.4800	.9250
	1.0000	Whispering Pines	.4450	.3100	0.7550		.3100	.7550
2001	.8278	Nash	.7000		.7000	.5795		
	.8278	Bailey	.7000	.6100	1.3100		.5050	1.0844
	.8278	Castalia	.7000	.2000	.9000		.1656	.7450
	.8278	Dortches	.7000	•••	.7000		•••	.5795
	.8278	Middlesex	.7000	.5500	1.2500		.4553	1.0348
	.8278	Momeyer	.7000	.0900	.7900		.0745	.6540
	.8278	Nashville	.7000	.6300	1.3300		.5215	1.1010
	.8278	Red Oak	.7000	•••	.7700		•••	.6374
		<b>Rocky Mount:</b>						
	.8278	In Nash	.7000	.5500	1.2500		.4553	1.0348
	.7703	In Edgecombe Sharpsburg:	.9400	.5500	1.4900		.4237	1.1477
	.8278	In Nash	.7000	.4500	1.1500		.3725	.9520
	.7703	In Edgecombe	.9400	.4500	1.3900		.3466	1.0707
	.8763	In Wilson	.7600	.4500	1.2100		.3943	1.0603
	.8278	<b>Spring Hope</b>	.7000	.6200	1.3200		.5132	1.0927
		Whitakers:						
	.8278	In Nash	.7000	.6900	1.3900		.5712	1.1506
	.7703	In Edgecombe	.9400	.6900	1.6300		.5315	1.2556

Year of	Sales Assess		County	Municipal	Combined	Equalized County	Equalized Municipal	Equalized Combined
Latest	Ratio <sup>1</sup>	Counties and	Rate	Rate	Rate	Rate	Rate	Rate
Revaluation	2007	Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
2007*	.9703	New Hanover	.4200		.4200	.4075		
2007	.9703	Carolina Beach	.4200	.1750	0.5950	.4075	.1698	.5773
	.9703	Kure Beach	.4200	.1350	.5550		.1310	.5385
	.9703	Wilmington	.4200	.3000	0.7200		.2911	.6986
	.9703	Wrightsville Beach	.4200	.0634	0.4834		.0615	.4690
2007*	.9807	Northampton	.7800		.7800	.7649	.0012	***************************************
2007	.9807	Conway	.7800	.4400	1.2200	., 015	.4315	1.1965
	.9807	Garysburg	.7800	.6000	1.3800		.5884	1.3534
	.9807	Gaston	.7800	.5000	1.2800		.4904	1.2553
	.9807	Jackson	.7800	.5500	1.3300		.5394	1.3043
	.9807	Lasker	.7800	.2500	1.0300		.2452	1.0101
	.9807	Rich Square	.7800	.6300	1.4100		.6178	1.3828
	.9807	Seaboard	.7800	.5000	1.2800		.4904	1.2553
	.9807	Severn	.7800	.3900	1.1700		.3825	1.1474
	.9807	Woodland	.7800	.6500	1.4300		.6375	1.4024
2006*	.8937	Onslow	.5030		.5030	.4495		
	.8937	Holly Ridge	.5030	.3800	.8830		.3396	.7891
	.8937	Jacksonville	.5030	.6260	1.1290		.5595	1.0090
	.8937	North Topsail Beach	.5030	.1600	.6630		.1430	.5925
	.8937	Richlands	.5030	.3800	.8830		.3396	.7891
	9027	Surf City:	5020	2100	0.0120		2770	7266
	.8937	In Onslow In Pender	.5030	.3100	0.8130		.2770	.7266
	.6167		.6500	.3100	0.9600		.1912	.5920
2005*	.8937 .8314	Swansboro	.5030 .9500	.3530	0.8560 .9500	.7898	.3155	.7650
2005"	.8314	Orange Carrboro	.9500 .9500	.6537	1.6037	./090	.5435	1.3333
	.0314	Chapel Hill:	.9500	.0557	1.0037		.5435	1.3333
	.8314	In Orange	.9500	.5220	1.4720		.4340	1.2238
	.8654	In Durham Durham:	.8340	.5220	1.3560		.4517	1.1735
	.8314	In Orange	.9500	.6130	1.5630		.5096	1.2995
	.8654	In Durham	.8340	.6130	1.4470		.5305	1.2522
	.8132	In Wake	.6780	.6130	1.2910		.4985	1.0498
	.8314	Hillsborough	.9500	.6910	1.6410		.5745	1.3643
		Mebane:						
	.8314	In Orange	.9500	.5000	1.4500		.4157	1.2055
	.9049	In Alamance	.5800	.5000	1.0800		.4525	.9773

Year of Latest Revaluation	Sales Assess Ratio <sup>1</sup> 2007	Counties and	County Rate	Municipal Rate	Combined Rate	Equalized County Rate	Equalized Municipal Rate	Equalized Combined Rate
Revaluation	2007	Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
2004	.4252	Pamlico	.6525		.6525	.2774		
	.4252	Alliance	.6525	•••	.6525		•••	.2774
	.4252	Arapahoe	.6525	•••	.6875		<b>#VALUE!</b>	.2923
	.4252	Bayboro	.6525	.2250	.8775		.0957	.3731
	.4252	Grantsboro	.6525	.0500	.7025		.0213	.2987
	.4252	Mesic	.6525	.2300	.8825		.0978	.3752
	.4252	Minnesott Beach	.6525	.1800	.8325		.0765	.3540
	.4252	Oriental	.6525	.2000	.8525		.0850	.3625
	.4252	Stonewall	.6525	.1500	.8025		.0638	.3412
	.4252	Vandemere	.6525	.2000	0.8525		.0850	.3625
2006	.8508	Pasquotank	.5000		.5000	.4254		
		Elizabeth City:						
	.8508	In Pasquotank	.5000	.4100	.9100		.3488	.7742
	1.0000	In Camden	.5900	.4100	1.0000		.4100	1.0000
2003	.6167	Pender	.6500		.6500	.4009		
	.6167	Atkinson	.6500	.3700	1.0200		.2282	.6290
	.6167	Burgaw	.6500	.5700	1.2200		.3515	.7524
	.6167	Saint Helena	.6500	.0500	.7000		.0308	.4317
		<b>Surf City:</b>						
	.6167	In Pender	.6500	.3100	0.9600		.1912	.5920
	.8937	In Onslow	.5030	.3100	.8130		.2770	.7266
	.6167	Topsail Beach	.6500	.2700	0.9200		.1665	.5674
		Wallace:						
	.6167	In Pender	.6500	.6600	1.3100		.4070	.8079
	.7100	In Duplin	.7900	.6600	1.4500		.4686	1.0295
	.6167	Watha	.6500	.0500	0.7000		.0308	.4317
2000	.5880	Perquimans	.6700		.6700	.3940		
	.5880	Hertford	.6700	.4900	1.1600		.2881	.6821
	.5880	Winfall	.6700	.4800	1.1500		.2822	.6762
2005*	.9085	Person	.7000		.7000	.6360		
	.9085	Roxboro	.7000	.6140	1.3140		.5578	1.1938
2004*	.8806	Pitt	.7100		.7100	.6252		
	.8806	Ayden	.7100	.5200	1.2300		.4579	1.0831
	.8806	Bethel	.7100	.5900	1.3000		.5196	1.1448
	.8806	Falkland	.7100	.4500	1.1600		.3963	1.0215
	.8806	Farmville	.7100	.4900	1.2000		.4315	1.0567
	.8806	Fountain	.7100	.6000	1.3100		.5284	1.1536

Year of	Sales Assess		County	Municipal	Combined	Equalized County	Equalized Municipal	Equalized Combined
Latest	Ratio <sup>1</sup>	Counties and	Rate	Rate	Rate	Rate	Rate	Rate
Revaluation	2007	Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
		Pitt (continued)						
	.8806	Greenville	.7100	.5600	1.2700		.4931	1.1184
		Grifton:						
	.8806	In Pitt	.7100	.5500	1.2600		.4843	1.1096
	.9193	In Lenoir	.8400	.5500	1.3900		.5056	1.2778
	.8806	Grimesland	.7100	.4500	1.1600		.3963	1.0215
	.8806	Simpson	.7100	.4500	1.1600		.3963	1.0215
	.8806	Winterville	.7100	.4500	1.1600		.3963	1.0215
2001	.6216	Polk	.6800		.6800	.4227		
	.6216	Columbus	.6800	.4920	1.1720		.3058	.7285
		Saluda:						
	.6216	In Polk	.6800	.5400	1.2200		.3357	.7584
	.9794	In Henderson	.4620	.5400	1.0020		.5289	.9814
	.6216	Tryon	.6800	.6175	1.2975		.3838	.8065
2007*	.9676	Randolph	.5350		.5350	.5177		
		Archdale:						
	.9676	In Randolph	.5350	.2900	.8250		.2806	.7983
	.9272	In Guilford	.6914	.2900	0.9814		.2689	.9100
	.9676	Asheboro	.5350	.5500	1.0850		.5322	1.0498
	.9676	Franklinville	.5350	.4000	.9350		.3870	.9047
		High Point:						
	.9676	In Randolph	.5350	.6330	1.1680		.6125	1.1302
	1.0000	In Davidson	.5400	.6330	1.1730		.6330	1.1730
	.9368	In Forsyth	.6960	.6330	1.3290		.5930	1.2450
	.9272	In Guilford	.6914	.6330	1.3244		.5869	1.2280
	.9676	Liberty	.5350	.5125	1.0475		.4959	1.0136
	.9676	Ramseur	.5350	.5000	1.0350		.4838	1.0015
	.9676	Randleman	.5350	.5800	1.1150		.5612	1.0789
	.9676	Seagrove	.5350	.4000	.9350		.3870	.9047
	.9676	Staley	.5350	.1250	.6600		.1210	.6386
		Thomasville:						
	.9676	In Randolph	.5350	.5700	1.1050		.5515	1.0692
	1.0000	In Davidson	.5400	.5700	1.1100		.5700	1.1100
	.9676	Trinity	.5350	.1000	.6350		.0968	.6144

Year of	Sales Assess		County	Municipal	Combined	Equalized County	Equalized Municipal	Equalized Combined
Latest	Ratio <sup>1</sup>	Counties and	Rate	Rate	Rate	Rate	Rate	Rate
Revaluation	2007	Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
2004*	.8653	Richmond	.9300		.9300	.8047		
	.8653	<b>Dobbins Heights</b>	.9300	.5000	1.4300		.4327	1.2374
	.8653	Ellerbe	.9300	.5000	1.4300		.4327	1.2374
	.8653	Hamlet	.9300	.6600	1.5900		.5711	1.3758
	.8653	Hoffman	.9300	.2000	1.1300		.1731	.9778
	.8653	Norman	.9300	•••	.9300		•••	.8047
	.8653	Rockingham	.9300	.4800	1.4100		.4153	1.2201
2005*	.8972	Robeson	.8000		.8000	.7178		
	.8972	Fairmont	.8000	.6900	1.4900		.6191	1.3368
	.8972	Lumber Bridge	.8000	.3000	1.1000		.2692	.9869
	.8972	Lumberton	.8000	.6300	1.4300		.5652	1.2830
	.8972	Marietta	.8000	•••	.8000		•••	.7178
		<b>Maxton:</b>						
	.8972	In Robeson	.8000	.8000	1.6000		.7178	1.4355
	.9159	In Scotland	1.0600	.8000	1.8600		.7327	1.7036
	.8972	McDonald	.8000	.0500	.8500		.0449	.7626
	.8972	Orrum	.8000	•••	.9000		•••	.8075
	.8972	Parkton	.8000	.4700	1.2700		.4217	1.1394
	.8972	Pembroke	.8000	.6200	1.4200		.5563	1.2740
	.8972	Proctorville	.8000	.2000	1.0000		.1794	.8972
	.8972	Raynham	.8000	.2000	1.0000		.1794	.8972
		Red Springs						
	.8972	In Robeson	.8000	.6200	1.4200		.5563	1.2740
	.9654	In Hoke	.7000	.6200	1.3200		.5985	1.2743
	.8972	Rennert	.8000	.1000	.9000		.0897	.8075
	.8972	Rowland	.8000	.7300	1.5300		.6550	1.3727
	.8972	St Pauls	.8000	.6000	1.4000		.5383	1.2561
2003*	.8976	Rockingham	.7050	•0000	.7050	.6328		1,201
2000	.8976	Eden	.7050	.5700	1.2750	.0020	.5116	1.1444
	.8976	Madison	.7050	.7300	1.4350		.6552	1.2881
	.8976	Mayodan	.7050	.5300	1.2350		.4757	1.1085
	.8976	Reidsville	.7050	.7300	1.4350		.6552	1.2881
	.8976	Stoneville	.7050	.6700	1.3750		.6014	1.2342
	.8976	Wentworth	.7050	.0700	0.8050		.0014	.7226

Year of	Sales Assess Ratio <sup>1</sup>	Counties and	County	Municipal	Combined	Equalized County	Equalized Municipal	Equalized Combined
Latest		Counties and	Rate	Rate	Rate	Rate	Rate	Rate
Revaluation	2007	Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
2007	.9978	Rowan	.5950		.5950	.5937		
	.9978	<b>China Grove</b>	.5950	.3800	0.9750		.3792	.9729
	.9978	Cleveland	.5950	.1900	.7850		.1896	.7833
	.9978	East Spencer	.5950	.6300	1.2250		.6286	1,2223
	.9978	Faith	.5950	.4100	1.0050		.4091	1.0028
	.9978	Granite Quarry Kannapolis:	.5950	.3300	.9250		.3293	.9230
	.9978	In Rowan	.5950	.4970	1.0920		.4959	1.0896
	.8993	In Cabarrus	.6300	.4970	1.1270		.4470	1.0135
	.9978	Landis	.5950	.4000	.9950		.3991	.9928
	.9978	Rockwell	.5950	.2500	.8450		.2495	.8431
	.9978	Salisbury	.5950	.5900	1.1850		.5887	1.1824
	.9978	Spencer	.5950	.6000	1.1950		.5987	1.1924
2007*	.9364	Rutherford	.5300		.5300	.4963		
	.9364	Bostic	.5300	.2500	.7800		.2341	.7304
	.9364	Chimney Rock	.5300	.1150	.6450		.1077	.6040
	.9364	Ellenboro	.5300	.2200	.7500		.2060	.7023
	.9364	Forest City	.5300	.2900	.8200		.2716	.7678
	.9364	Lake Lure	.5300	.2100	.7400		.1966	.6929
	.9364	Ruth	.5300	.2600	.7900		.2435	.7398
	.9364	Rutherfordton	.5300	.5200	1.0500		.4869	.9832
	.9364	Spindale	.5300	.5100	1.0400		.4776	.9739
2003	.8542	Sampson	.8100		.8100	.6919		
	.8542	Autryville	.8100	.5000	1.3100		.4271	1.1190
	.8542	Clinton Faison:	.8100	.4100	1.2200		.3502	1.0421
	.8542	In Sampson	.8100	.5300	1.3400		.4527	1.1446
	.7100	In Duplin	.7900	.5300	1.3200		.3763	.9372
	.8542	Garland Harrells:	.8100	.7200	1.5300		.6150	1.3069
	.8542	In Sampson	.8100	.1300	0.9400		.1110	.8029
	.7100	In Duplin	.7900	.1300	0.9200		.0923	.6532
	.8542	Newton Grove	.8100	.3600	1.1700		.3075	.9994
	.8542	Roseboro	.8100	.7100	1.5200		.6065	1.2984
	.8542	Salemburg	.8100	.3200	1.1300		.2733	.9652
	.8542	Turkey	.8100	.2500	1.0600		.2136	.9055

Year of	Sales Assess		County	Municipal	Combined	Equalized County	Equalized Municipal	Equalized Combined
Latest	Ratio <sup>1</sup>	Counties and	Rate	Rate	Rate	Rate	Rate	Rate
Revaluation	2007	Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
		~ -						
2003	.9159	Scotland	1.0600		1.0600	.9709		
	.9159	East Laurinburg	1.0600	•••	1.0800		•••	.9892
	.9159	Gibson	1.0600	.6800	1.7400		.6228	1.5937
	.9159	Laurinburg Maxton:	1.0600	.4000	1.4600		.3664	1.3372
	.9159	In Scotland	1.0600	.8000	1.8600		.7327	1.7036
	.8972	In Robeson	.8000	.8000	1.6000		.7178	1.4355
	.9159	Wagram	1.0600	.6500	1.7100		.5953	1.5662
2005*	.9057	Stanly	.6700		.6700	.6068		
	.9057	Albemarle	.6700	.5600	1.2300		.5072	1.1140
	.9057	Badin	.6700	.3600	1.0300		.3261	.9329
		Locust:						
	.9057	In Stanly	.6700	.3600	1.0300		.3261	.9329
	.8993	In Cabarrus	.6300	.3600	0.9900		.3237	.8903
	.9057	Misenheimer	.6700	.2200	.8900		.1993	.8061
	.9057	New London	.6700	.1600	.8300		.1449	.7517
	.9057	Norwood	.6700	.4000	1.0700		.3623	.9691
	.9057	Oakboro	.6700	.4100	1.0800		.3713	.9782
	.9057	Red Cross	.6700	.1600	.8300		.1449	.7517
	.9057	Richfield	.6700	.1500	.8200		.1359	.7427
	.9057	Stanfield	.6700	.3800	1.0500		.3442	.9510
2005*	.9183	Stokes	.6000		.6000	.5510		
	.9183	Danbury	.6000	.2500	.8500		.2296	.7806
		King:						
	.9183	In Stokes	.6000	.3599	.9599		.3305	.8815
	.9368	In Forsyth	.6960	.3599	1.0559		.3372	.9892
		Tobaccoville						
	.9183	In Stokes	.6000	.0500	.6500		.0459	.5969
	.9368	In Forsyth	.6960	.0500	.7460		.0468	.6989
	.9183	Walnut Cove	.6000	.4000	1.0000		.3673	.9183

Year of	Sales Assess		County	Municipal	Combined	Equalized County	Equalized Municipal	Equalized Combined
Latest	Ratio <sup>1</sup>	Counties and	Rate	Rate	Rate	Rate	Rate	Rate
Revaluation	2007	Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
2004*	.9025	Surry	.6300		.6300	.5686		
	.9025	Dobson	.6300	.3800	1.0100		.3430	.9115
		Elkin:						
	.9025	In Surry	.6300	.4750	1.1050		.4287	.9973
	.9866	In Wilkes	.5700	.4750	1.0450		.4686	1.0310
	.9025	Mount Airy	.6300	.6300	1.2600		.5686	1.1372
	.9025	Pilot Mountain	.6300	.5600	1.1900		.5054	1.0740
2005*	.7265	Swain	.3300		.3300	.2397		
	.7265	<b>Bryson City</b>	.3300	.3300	0.6600		.2397	.4795
2002*	.7671	Transylvania	.5400		.5400	.4142		
	.7671	Brevard	.5400	.4950	1.0350		.3797	.7939
	.7671	Rosman	.5400	.4600	1.0000		.3529	.7671
2005*	.7426	Tyrrell	.7400		.7400	.5495		
	.7426	Columbia	.7400	.5000	1.2400		.3713	.9208
2004*	.8403	Union	.7111		.7111	.5975		
	.8403	Fairview	.7111	.0200	.7311		.0168	.6143
	.8403	Hemby Bridge	.7111	.0300	.7411		.0252	.6227
	.8403	Indian Trail	.7111	.1500	.8611		.1260	.7236
	.8403	Lake Park	.7111	.2300	.9411		.1933	.7908
	.8403	Marshville	.7111	.3800	1.0911		.3193	.9169
	.8403	Marvin	.7111	.0500	.7611		.0420	.6396
	.8403	Mineral Springs	.7111	.0270	.7381		.0227	.6202
		Mint Hill						
	.8403	In Union	.7111	.2750	.9861		.2311	.8286
	See Notes	In Mecklenburg	.8387	.2750	1.1137		NA	NA
	.8403	Monroe	.7111	.5500	1.2611		.4622	1.0597
		Stallings						
	.8403	In Union	.7111	.2500	.9611		.2101	.8076
	See Notes	In Mecklenburg	.8387	.2500	1.0887		NA	NA
	.8403	Unionville	.7111	.0200	.7311		.0168	.6143
	.8403	Waxhaw	.7111	.3400	1.0511		.2857	.8832
		Weddington						
	.8403	In Union	.7111	.0300	.7411		.0252	.6227
	See Notes	In Mecklenburg	.8387	.0300	.8687		NA	NA
	.8403	Wesley Chapel	.7111	.0200	.7311		.0168	.6143
	.8403	Wingate	.7111	.3900	1.1011		.3277	.9253

Year of	Sales Assess		County	Municipal	Combined	Equalized County	Equalized Municipal	Equalized Combined
Latest	Ratio <sup>1</sup>	Counties and	Rate	Rate	Rate	Rate	Rate	Rate
Revaluation	2007	Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
2000	.7421	Vance	.9200		.9200	.6827		
	.7421	Henderson	.9200	.6700	1.5900		.4972	1.1799
	.7421	Kittrell	.9200	.1000	1.0200		.0742	.7569
	.7421	Middleburg	.9200	.2500	1.1700		.1855	.8683
2000	.8132	Wake	.6780		.6780	.5513		
		Angier:						
	.8132	In Wake	.6780	.5300	1.2080		.4310	.9823
	.8377	In Harnett	.7350	.5300	1.2650		.4440	1.0597
	.8132	Apex	.6780	.4000	1.0780		.3253	.8766
		Cary:						
	.8132	In Wake	.6780	.4200	1.0980		.3415	.8929
	.8990	In Chatham	.6170	.4200	1.0370		.3776	.9323
		Durham:						
	.8132	In Wake	.6780	.6130	1.2910		.4985	1.0498
	.8654	In Durham	.8340	.6130	1.4470		.5305	1.2522
	.8314	In Orange	.9500	.6130	1.5630		.5096	1.2995
	.8132	Fuquay-Varina	.6780	.5200	1.1980		.4229	.9742
	.8132	Garner	.6780	.5750	1.2530		.4676	1.0189
	.8132	Holly Springs	.6780	.5300	1.2080		.4310	.9823
	.8132	Knightdale	.6780	.5000	1.1780		.4066	.9579
		Morrisville:						
	.8132	In Wake	.6780	.4677	1.1457		.3803	.9317
	.8654	In Durham	.8340	.4677	1.3017		.4047	1.1265
	10001	Raleigh:	100 10	V	20027		•••	2,7200
	.8132	In Wake	.6780	.4350	1.1130		.3537	.9051
	.8654	In Durham	.8340	.4350	1.2690		.3764	1.0982
	.8132	Rolesville	.6780	.5150	1.1930		.4188	.9701
	.0102	Wake Forest	•0700	.2120	1.1750		.1100	.,,,,,
	.8132	In Wake	.6780	.5500	1.2280		.4473	.9986
	.9000	In Wake In Franklin	.8225	.5500	1.3725		.4950	1.2353
	.8132	Wendell	.6780	.6400	1.3180		.5204	1.0718
	.0132	Zebulon	.0700	.0700	1.5100		.3404	1.0/10
	.8132	In Wake	.6780	.5500	1.2280		.4473	.9986
	.8132 .8926	In Wake In Johnston	.7800	.5500	1.3300		.4909	.9980 1.1872
	.8920	in jounsion	./800	.5500	1.3300		.4909	1.18/2

Year of	Sales Assess		County	Municipal	Combined	Equalized County	Equalized Municipal	Equalized Combined
Latest	Ratio <sup>1</sup>	Counties and	Rate	Rate	Rate	Rate	Rate	Rate
Revaluation	2007	Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
2001	.4142	Warren	.8400		.8400	.3479		
2001	.4142	Macon	.8400	.3000	1.1400		.1243	.4722
	.4142	Norlina	.8400	.6400	1.4800		.2651	.6130
	.4142	Warrenton	.8400	.6700	1.5100		.2775	.6254
2005	.8207	Washington	.7900	• • • • • • • • • • • • • • • • • • • •	.7900	.6484	,	
	.8207	Creswell	.7900	.3900	1.1800		.3201	.9684
	.8207	Plymouth	.7900	.5900	1.3800		.4842	1.1326
	.8207	Roper	.7900	.8200	1.6100		.6730	1.3213
2006*	.8403	Watauga	.3130		.3130	.2630		
		Beech Mountain:						
	.8403	In Watauga	.3130	.5500	.8630		.4622	.7252
	.8233	In Avery	.3900	.5500	.9400		.4528	.7739
		Blowing Rock:						
	.8403	In Watauga	.3130	.2800	.5930		.2353	.4983
	.8888	In Caldwell	.6599	.2800	.9399		.2489	.8354
	.8403	Boone	.3130	.3700	.6830		.3109	.5739
		<b>Seven Devils:</b>						
	.8403	In Watauga	.3130	.5100	.8230		.4286	.6916
	.8233	In Avery	.3900	.5100	.9000		.4199	.7410
2003	.8795	Wayne	.7640		.7640	.6719		
	.8795	Eureka	.7640	.5400	1.3040		.4749	1.1469
	.8795	Fremont	.7640	.6500	1.4140		.5717	1.2436
	.8795	Goldsboro	.7640	.6500	1.4140		.5717	1.2436
		<b>Mount Olive:</b>						
	.8795	In Wayne	.7640	.5900	1.3540		.5189	1.1908
	.7100	In Duplin	.7900	.5900	1.3800		.4189	.9798
	.8795	Pikeville	.7640	.5000	1.2640		.4398	1.1117
	.8795	Seven Springs	.7640	.5000	1.2640		.4398	1.1117
	.8795	Walnut Creek	.7640	.3600	1.1240		.3166	.9886
2007*	.9866	Wilkes	.5700		.5700	.5624		
		Elkin:						
	.9866	In Wilkes	.5700	.4750	1.0450		.4686	1.0310
	.9025	In Surry	.5700	.4750	1.0450		.4287	.9431
	.9866	North Wilkesboro	.5700	.5200	1.0900		.5130	1.0754
	.9866	Ronda	.5700	.4000	0.9700		.3946	.9570
	.9866	Wilkesboro	.5700	.4000	0.9700		.3946	.9570

Year of	Sales Assess		County	Municipal	Combined	Equalized County	Equalized Municipal	Equalized Combined
Latest	Ratio <sup>1</sup>	Counties and	Rate	Rate	Rate	Rate	Rate	Rate
Revaluation	2007	Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
2000	.8763	Wilson	.7600		.7600	.6660		
	.8763	Black Creek	.7600	.5500	1.3100		.4820	1.1480
	.8763	Elm City	.7600	.6300	1.3900		.5521	1.2181
		Kenly:						
	.8763	In Wilson	.7600	.6100	1.3700		.5345	1.2005
	.8926	In Johnston	.7800	.6100	1.3900		.5445	1.2407
	.8763	Lucama	.7600	.4500	1.2100		.3943	1.0603
	.8763	Saratoga	.7600	.5800	1.3400		.5083	1.1742
		Sharpsburg:						
	.8763	In Wilson	.7600	.4500	1.2100		.3943	1.0603
	.7703	In Edgecombe	.9400	.4500	1.3900		.3466	1.0707
	.8278	In Nash	.7000	.4500	1.1500		.3725	.9520
	.8763	Sims	.7600	.4600	1.2200		.4031	1.0691
	.8763	Stantonsburg	.7600	.4300	1.1900		.3768	1.0428
	.8763	Wilson	.7600	.5150	1.2750		.4513	1.1173
2005*	.8843	Yadkin	.7600		.7600	.6721		
	.8843	Boonville	.7600	.4600	1.2200		.4068	1.0788
	.8843	East Bend	.7600	.4800	1.2400		.4245	1.0965
	.8843	Jonesville	.7600	.5100	1.2700		.4510	1.1231
	.8843	Yadkinville	.7600	.3700	1.1300		.3272	.9993
2000	.6333	Yancey	.5000		.5000	.3167		
	.6333	Burnsville	.5000	.5000	1.0000		.3167	.6333

## Notes:

North Carolina Department of Revenue Policy Analysis and Statistics Division 919-733-4548

Sales assessment ratio furnished by Property Tax Division, North Carolina Department of Revenue. Mecklenburg County ratio under appeal at time of printing.

<sup>\*</sup> All counties must revalue real property at least every 8 years, but may elect to revalue more frequently. These counties have adopted a more frequent revaluation schedule.