TABLE 58B. ARTICLE 42 SECOND ONE-HALF CENT (1/2¢) LOCAL GOVERNMENT SALES AND USE TAX ALLOCATIONS AND DISTRIBUTABLE SHARES BY COUNTY FOR FISCAL YEAR 2009-2010

	Per	Article 42 [July-October 2009] - Per Capita Basis							Article 42 [November 2009-June 2010] - Point-of-Sale Basis							Fiscal Year
	capita	Tax allocation [per capita]			Cost	Cost	Per capita		Tax allocation:			Cost	Cost	Per capita		distributable
	adjust-	Per capita		Total tax	allocation *	of	adjustment	Distributable	Point-of-sale	[Per capita]	Total tax	allocation *	of	adjustment	Distributable	proceeds
	ment	Non-food	Food	allocation	[§ 105-501]	collection	[§ 105-486(b)]	proceeds	Non-food	Food	allocation	[§ 105-501]	collection	[§ 105-486(b)]	proceeds	Article 42
County	factor	[$]	[$]	[$]	[$]	[$]	[$]	[$]	[$]	[$]	[$]	[$]	[$]	[$]	[$]	[$]
Alamance.....	1.02	2,269,101.73	312,204.46	2,581,306.19	(30,327.80)	(10,841.66)	58,190.83	2,598,327.56	4,210,203.50	660,973.90	4,871,177.40	(59,182.51)	(20,243.57)	15,083.98	4,806,835.30	7,405,162.86
Alexander.....	1.00	576,136.87	79,268.00	655,404.87	(2,913.50)	(2,773.09)	1,889.67	651,607.95	439,730.50	167,300.83	607,031.33	(6,193.02)	(2,527.45)	471.94	598,782.80	1,250,390.75
Alleghany.....	1.04	173,672.43	23,894.48	197,566.91	(1,580.60)	(832.95)	8,373.74	203,527.10	187,356.71	50,366.95	237,723.66	(2,646.87)	(988.54)	2,156.71	236,244.96	439,772.06
Anson.....	1.00	396,229.67	54,514.49	450,744.16	(2,656.68)	(1,904.36)	1,297.70	447,480.82	342,572.01	114,849.37	457,421.38	(4,805.14)	(1,904.17)	323.99	451,036.06	898,516.88
Ashe.....	0.97	409,897.33	56,396.47	466,293.80	(4,643.06)	(1,962.01)	(12,453.71)	447,235.02	552,497.91	119,156.28	671,654.19	(7,749.77)	(2,793.80)	(3,238.61)	657,872.01	1,105,107.03
Avery.....	1.12	287,367.34	39,537.48	326,904.82	(4,908.63)	(1,368.49)	39,407.84	360,035.54	549,045.81	83,431.11	632,476.92	(7,723.64)	(2,629.34)	10,247.04	632,370.98	992,406.52
Beaufort.....	1.06	725,767.22	99,855.78	825,623.00	(9,235.18)	(3,469.66)	51,139.44	864,057.60	1,308,597.06	210,929.67	1,519,526.73	(18,412.42)	(6,314.64)	13,250.79	1,508,050.46	2,372,108.06
Bertie.....	0.97	313,227.86	43,095.26	356,323.12	(1,348.55)	(1,508.64)	(9,575.93)	343,890.00	173,919.98	90,883.60	264,803.58	(2,464.28)	(1,103.83)	(2,470.18)	258,765.29	602,655.29
Bladen.....	1.04	503,892.71	69,324.94	573,217.65	(3,933.48)	(2,419.45)	24,323.27	591,187.99	562,078.68	145,570.01	707,648.69	(7,927.71)	(2,943.37)	6,233.40	703,011.01	1,294,199.00
Brunswick....	1.17	1,592,590.32	219,131.51	1,811,721.83	(30,370.38)	(7,570.75)	306,701.55	2,080,482.25	3,001,751.85	465,671.94	3,467,423.79	(42,095.02)	(14,409.50)	80,477.82	3,491,397.09	5,571,879.34
Buncombe.....	1.06	3,550,971.14	488,564.18	4,039,535.32	(70,054.57)	(16,870.29)	248,652.90	4,201,263.36	9,787,545.05	1,031,672.62	10,819,217.67	(137,112.50)	(44,943.50)	64,810.61	10,701,972.28	14,903,235.64
Burke.....	1.02	1,391,214.86	191,411.41	1,582,626.27	(10,249.11)	(6,682.61)	35,867.66	1,601,562.21	1,565,121.89	404,109.54	1,969,231.43	(22,000.41)	(8,191.96)	9,222.13	1,948,261.19	3,549,823.40
Cabarrus.....	1.05	2,636,947.31	362,831.21	2,999,778.52	(47,818.52)	(12,545.83)	155,520.10	3,094,934.27	7,154,829.93	771,491.36	7,926,321.29	(100,380.28)	(32,916.22)	40,750.84	7,833,775.63	10,928,709.90
Caldwell.....	1.02	1,247,602.86	171,651.93	1,419,254.79	(11,480.68)	(5,983.03)	32,112.85	1,433,903.93	1,394,817.52	362,281.19	1,757,098.71	(19,566.17)	(7,310.36)	8,267.54	1,738,489.72	3,172,393.65
Camden.....	0.92	151,133.99	20,794.56	171,928.55	(1,116.82)	(725.95)	(13,112.15)	156,973.63	153,966.37	44,050.73	198,017.10	(2,174.14)	(823.66)	(3,399.83)	191,619.47	348,593.10
Carteret.....	1.14	991,561.61	136,422.82	1,127,984.43	(24,624.13)	(4,689.28)	157,009.26	1,255,680.28	2,430,236.21	287,576.67	2,717,812.88	(34,006.93)	(11,291.69)	41,071.95	2,713,586.21	3,969,266.49
Caswell.....	0.95	366,344.60	50,402.15	416,746.75	(908.25)	(1,767.32)	(19,499.26)	394,571.92	154,837.76	106,039.23	260,876.99	(2,168.73)	(1,088.29)	(5,002.88)	252,617.09	647,189.01
Catawba.....	0.99	2,414,458.07	332,195.78	2,746,653.85	(35,840.98)	(11,520.96)	(19,142.02)	2,680,149.89	5,498,488.05	701,473.89	6,199,961.94	(77,260.24)	(25,755.64)	(5,035.97)	6,091,910.09	8,772,059.98
Chatham.....	1.02	943,971.79	129,883.51	1,073,855.30	(8,554.33)	(4,527.54)	24,300.71	1,085,074.14	1,217,836.40	275,629.31	1,493,465.71	(17,081.44)	(6,211.60)	6,290.09	1,476,462.76	2,561,536.90
Cherokee.....	0.98	423,455.04	58,260.59	481,715.63	(5,465.84)	(2,024.06)	(8,105.28)	466,120.45	725,357.04	122,819.87	848,176.91	(10,170.40)	(3,525.88)	(2,109.97)	832,370.66	1,298,491.11
Chowan.....	1.09	229,370.64	31,557.54	260,928.18	(2,299.73)	(1,099.16)	23,926.64	281,455.93	311,792.84	66,491.74	378,284.58	(4,379.00)	(1,572.88)	6,171.77	378,504.47	659,960.40
Clay.....	0.96	162,847.70	22,405.74	185,253.44	(1,555.72)	(780.72)	(6,784.67)	176,132.33	177,065.14	47,346.70	224,411.84	(2,505.25)	(933.47)	(1,760.35)	219,212.77	395,345.10
Cleveland.....	1.01	1,526,906.22	210,080.01	1,736,986.23	(14,760.78)	(7,319.46)	22,136.76	1,737,042.75	1,961,367.51	443,389.67	2,404,757.18	(27,710.61)	(9,996.36)	5,684.64	2,372,734.85	4,109,777.60
Columbus.....	0.81	854,341.97	117,544.19	971,886.16	(7,786.29)	(4,097.42)	(179,608.35)	780,394.10	1,047,482.83	247,908.04	1,295,390.87	(14,746.96)	(5,385.70)	(46,403.27)	1,228,854.94	2,009,249.04
Craven.....	1.04	1,521,720.03	209,369.58	1,731,089.61	(20,226.36)	(7,271.16)	73,098.57	1,776,690.66	2,730,301.56	442,579.25	3,172,880.81	(38,376.31)	(13,186.98)	18,951.60	3,140,269.12	4,916,959.78
Cumberland.	0.98	4,937,834.16	679,378.01	5,617,212.17	(66,854.10)	(23,589.03)	(94,461.40)	5,432,307.64	10,744,935.54	1,434,783.77	12,179,719.31	(151,093.69)	(50,599.17)	(24,648.29)	11,953,378.16	17,385,685.80
Currituck.....	0.94	371,289.01	51,083.11	422,372.12	(15,360.27)	(1,729.80)	(23,138.41)	382,143.64	589,161.47	107,630.82	696,792.29	(8,224.81)	(2,897.02)	(6,154.27)	679,516.19	1,061,659.83
Dare.....	1.49	531,922.71	73,181.54	605,104.25	(46,346.56)	(2,374.73)	274,245.21	830,628.17	2,279,965.47	153,728.48	2,433,693.95	(31,934.32)	(10,104.71)	75,760.56	2,467,415.48	3,298,043.65
Davidson.....	0.98	2,471,819.52	340,092.85	2,811,912.37	(19,745.61)	(11,866.71)	(47,519.57)	2,732,780.48	2,886,780.87	719,244.56	3,606,025.43	(40,559.35)	(14,999.93)	(12,356.01)	3,538,110.14	6,270,890.62
Davie.....	0.93	637,937.28	87,771.92	725,709.20	(5,546.66)	(3,060.70)	(48,111.49)	668,990.35	748,272.51	185,485.09	933,757.60	(10,515.53)	(3,883.91)	(12,460.76)	906,897.40	1,575,887.75
Duplin.....	1.02	833,609.38	114,691.75	948,301.13	(6,871.94)	(4,001.07)	21,475.05	958,903.17	961,214.92	241,900.95	1,203,115.87	(13,528.75)	(5,004.38)	5,520.37	1,190,103.11	2,149,006.28
Durham.....	1.14	4,044,911.64	556,540.64	4,601,452.28	(56,842.42)	(19,314.58)	646,702.20	5,171,997.48	12,335,896.05	1,179,013.85	13,514,909.90	(172,276.52)	(56,137.42)	168,387.78	13,454,883.74	18,626,881.22
Edgecombe...	1.02	809,446.92	111,365.70	920,812.62	(6,943.29)	(3,883.94)	20,846.34	930,831.73	883,903.13	234,515.28	1,118,418.41	(12,483.09)	(4,653.11)	5,351.81	1,106,634.02	2,037,465.75
Forsyth.....	0.96	5,349,060.05	735,965.08	6,085,025.13	(82,164.37)	(25,512.16)	(221,708.73)	5,755,639.87	13,100,482.91	1,556,070.51	14,656,553.42	(184,034.02)	(60,878.95)	(57,853.29)	14,353,787.16	20,109,427.03
Franklin.....	0.97	898,801.65	123,667.53	1,022,469.18	(6,494.83)	(4,317.89)	(27,407.28)	984,249.18	826,383.81	262,236.54	1,088,620.35	(11,641.25)	(4,530.38)	(7,127.37)	1,065,321.35	2,049,570.53
Gaston.....	1.03	3,185,679.64	438,316.00	3,623,995.64	(34,561.88)	(15,255.10)	117,620.79	3,691,799.45	5,049,287.97	927,976.89	5,977,264.86	(70,569.30)	(24,843.25)	30,457.01	5,912,309.32	9,604,108.77
Gates.....	0.95	184,875.97	25,435.81	210,311.78	(544.40)	(891.51)	(9,836.29)	199,039.58	82,874.24	53,587.74	136,461.98	(1,170.76)	(569.13)	(2,528.27)	132,193.82	331,233.40
Graham.....	0.98	126,602.88	17,418.02	144,020.90	(1,249.42)	(606.77)	(2,429.80)	139,734.91	139,286.35	36,610.77	175,897.12	(1,956.10)	(731.69)	(629.00)	172,580.33	312,315.24
Granville.....	1.03	876,438.27	120,585.83	997,024.10	(5,988.01)	(4,211.91)	32,474.89	1,019,299.07	841,270.06	254,662.92	1,095,932.98	(11,848.82)	(4,560.10)	8,358.22	1,087,882.28	2,107,181.35
Greene.....	0.95	330,927.08	45,530.31	376,457.39	(1,093.59)	(1,595.30)	(17,601.32)	356,167.18	157,772.87	96,000.92	253,773.79	(2,243.24)	(1,057.95)	(4,529.26)	245,943.34	602,110.52
Guilford.....	0.94	7,285,771.25	1,002,436.75	8,288,208.00	(112,860.83)	(34,745.23)	(464,758.85)	7,675,843.09	17,789,377.07	2,120,362.62	19,909,739.69	(249,644.45)	(82,704.57)	(121,240.42)	19,456,150.25	27,131,993.34
Halifax.....	1.01	863,371.45	118,784.09	982,155.54	(9,122.69)	(4,135.39)	12,506.94	981,404.40	1,287,036.42	249,988.40	1,537,024.82	(18,170.88)	(6,389.39)	3,205.05	1,515,669.60	2,497,074.00
Harnett.....	0.99	1,699,752.69	233,873.62	1,933,626.31	(12,287.19)	(8,165.69)	(13,567.29)	1,899,606.14	1,763,408.88	496,367.51	2,259,776.39	(24,886.38)	(9,396.05)	(3,563.52)	2,221,930.44	4,121,536.58
Haywood.....	1.02	892,008.04	122,725.16	1,014,733.20	(13,174.62)	(4,256.62)	22,846.63	1,020,148.59	1,667,103.85	258,547.91	1,925,651.76	(23,410.33)	(8,004.52)	5,900.26	1,900,137.17	2,920,285.76
Henderson....	1.04	1,615,251.22	222,239.74	1,837,490.96	(19,154.47)	(7,727.93)	77,690.50	1,888,299.06	2,588,866.80	470,104.18	3,058,970.98	(36,334.98)	(12,716.80)	20,130.24	3,030,049.44	4,918,348.50

TABLE 58B. - Continued

County	Per capita adjustment factor	Article 42 [July-October 2009] - Per Capita Basis: Tax allocation [per capita] Per capita Non-food [$]	Food [$]	Total tax allocation [$]	Cost allocation * [§ 105-501] [$]	Cost of collection [$]	Per capita adjustment [§ 105-486(b)] [$]	Distributable proceeds [$]	Article 42 [November 2009-June 2010] - Point-of-Sale Basis: Tax allocation: Point-of-sale Non-food [$]	[Per capita] Food [$]	Total tax allocation [$]	Cost allocation * [§ 105-501] [$]	Cost of collection [$]	Per capita adjustment [§ 105-486(b)] [$]	Distributable proceeds [$]	Fiscal Year distributable proceeds Article 42 [$]
Hertford.....	1.01	371,180.36	51,068.14	422,248.50	(3,970.25)	(1,777.69)	5,376.39	421,876.95	552,352.50	107,589.04	659,941.54	(7,821.93)	(2,743.17)	1,379.35	650,755.79	1,072,632.74
Hoke.....	0.97	687,858.52	94,645.62	782,504.14	(2,633.82)	(3,314.45)	(21,038.08)	755,517.79	369,359.37	201,158.72	570,518.09	(5,194.76)	(2,377.41)	(5,467.37)	557,478.55	1,312,996.34
Hyde.....	0.98	85,894.53	11,817.98	97,712.51	(2,087.91)	(406.41)	(1,627.44)	93,590.75	104,850.73	24,972.52	129,823.25	(1,477.86)	(539.93)	(429.06)	127,376.40	220,967.15
Iredell.....	0.99	2,392,569.35	329,196.31	2,721,765.66	(36,515.79)	(11,412.31)	(18,961.65)	2,654,875.91	5,093,859.11	697,827.01	5,791,686.12	(71,224.58)	(24,064.77)	(5,009.80)	5,691,386.97	8,346,262.88
Jackson.....	1.05	577,241.68	79,419.35	656,661.03	(9,684.00)	(2,749.65)	34,085.05	678,312.43	1,018,574.95	167,467.96	1,186,042.91	(14,360.75)	(4,931.18)	8,845.77	1,175,596.75	1,853,909.18
Johnston.....	1.00	2,519,698.08	346,696.60	2,866,394.68	(25,021.64)	(12,075.84)	8,229.13	2,837,526.33	3,824,346.29	736,810.54	4,561,156.83	(53,813.54)	(18,961.93)	2,078.50	4,490,459.86	7,327,986.19
Jones.....	0.90	160,911.69	22,138.52	183,050.21	(768.38)	(774.70)	(17,622.81)	163,884.32	96,191.33	46,594.76	142,786.09	(1,349.70)	(595.04)	(4,528.09)	136,313.26	300,197.58
Lee.....	0.96	893,662.81	122,958.61	1,016,621.42	(12,062.70)	(4,269.37)	(37,102.25)	963,187.10	1,747,574.43	260,323.30	2,007,897.73	(24,618.26)	(8,343.04)	(9,678.63)	1,965,257.80	2,928,444.90
Lenoir.....	0.88	899,312.60	123,729.06	1,023,041.66	(10,478.16)	(4,303.40)	(118,058.68)	890,201.42	1,646,410.31	260,419.37	1,906,829.68	(23,264.81)	(7,923.24)	(30,515.75)	1,845,125.88	2,735,327.30
Lincoln.....	0.97	1,157,157.02	159,214.35	1,316,371.37	(10,401.59)	(5,550.36)	(35,230.37)	1,265,189.05	1,643,654.51	337,459.07	1,981,113.58	(23,146.60)	(8,234.20)	(9,171.84)	1,940,560.94	3,205,749.99
Macon.....	0.98	532,240.04	73,230.27	605,470.31	(10,162.69)	(2,530.06)	(10,131.50)	582,646.06	1,145,317.58	154,956.64	1,300,274.22	(16,082.32)	(5,403.53)	(2,662.06)	1,276,126.31	1,858,772.37
Madison.....	0.96	323,816.53	44,553.24	368,369.77	(1,886.85)	(1,557.56)	(13,535.65)	351,389.71	261,236.54	94,212.99	355,449.53	(3,684.23)	(1,479.79)	(3,502.78)	346,782.73	698,172.44
Martin.....	1.03	373,136.73	51,336.92	424,473.65	(4,151.96)	(1,786.37)	13,773.36	432,308.68	572,388.52	108,069.45	680,457.97	(8,063.18)	(2,828.26)	3,546.92	673,113.45	1,105,422.13
McDowell.....	1.09	694,171.04	95,508.57	789,679.61	(6,337.31)	(3,329.20)	72,469.82	852,482.92	863,617.12	201,747.73	1,065,364.85	(12,188.31)	(4,431.04)	18,726.37	1,067,471.87	1,919,954.79
Mecklenburg	0.89	13,644,458.55	1,877,316.00	15,521,774.55	(264,051.18)	(64,845.33)	(1,627,028.36)	13,565,849.68	40,182,647.10	3,970,543.29	44,153,190.39	(567,114.10)	(183,294.10)	(425,559.22)	42,977,222.97	56,543,072.65
Mitchell.....	0.95	250,178.70	34,420.69	284,599.39	(3,145.64)	(1,196.18)	(13,197.77)	267,059.80	403,856.80	72,590.76	476,447.56	(5,674.90)	(1,980.22)	(3,424.81)	465,367.63	732,427.43
Montgomery.	0.97	431,786.55	59,406.63	491,193.18	(2,958.63)	(2,075.01)	(13,170.81)	472,988.73	417,223.50	125,184.28	542,407.78	(5,871.33)	(2,257.12)	(3,402.42)	530,876.91	1,003,865.64
Moore.....	1.11	1,326,776.47	182,548.73	1,509,325.20	(20,734.78)	(6,326.52)	167,360.16	1,649,624.06	2,791,738.84	386,092.40	3,177,831.24	(39,101.01)	(13,205.97)	43,559.25	3,169,083.51	4,818,707.57
Nash.....	0.93	1,463,940.12	201,418.51	1,665,358.63	(19,410.89)	(6,995.28)	(109,959.77)	1,528,992.69	3,069,028.29	425,485.32	3,494,513.61	(42,966.98)	(14,519.31)	(28,583.75)	3,408,443.57	4,937,436.26
New Hanover	1.07	2,993,875.43	411,917.77	3,405,793.20	(62,940.59)	(14,207.13)	242,686.04	3,571,331.52	8,753,517.34	870,316.20	9,623,833.54	(123,118.80)	(39,967.81)	63,377.21	9,524,124.14	13,095,455.66
Northampton	1.00	331,042.74	45,545.33	376,588.07	(1,363.07)	(1,594.70)	1,086.68	374,716.98	201,581.48	95,833.84	297,415.32	(2,822.76)	(1,239.42)	270.34	293,623.48	668,340.46
Onslow.....	1.04	2,721,515.34	374,470.05	3,095,985.39	(37,130.84)	(13,000.14)	130,692.87	3,176,547.28	5,360,490.47	796,835.66	6,157,326.13	(75,375.89)	(25,584.57)	34,121.20	6,090,486.87	9,267,034.15
Orange.....	1.15	2,011,974.41	276,823.35	2,288,797.76	(25,406.01)	(9,619.41)	344,620.86	2,598,393.20	3,135,850.60	585,371.28	3,721,221.88	(44,909.68)	(15,480.06)	89,456.96	3,750,289.10	6,348,682.30
Pamlico.....	0.99	201,676.29	27,746.84	229,423.13	(1,446.75)	(968.91)	(1,609.85)	225,397.62	223,179.42	58,366.70	281,546.12	(3,137.43)	(1,170.96)	(419.07)	276,818.66	502,216.28
Pasquotank...	1.00	643,874.84	88,588.42	732,463.26	(8,330.30)	(3,077.57)	2,097.15	723,152.54	1,215,580.80	187,114.29	1,402,695.09	(17,104.75)	(5,826.31)	527.83	1,380,291.86	2,103,444.40
Pender.....	0.99	804,149.71	110,644.83	914,794.54	(7,365.10)	(3,856.57)	(6,407.76)	897,165.11	726,799.17	234,757.59	961,556.76	(10,161.86)	(4,003.10)	(1,685.36)	945,706.44	1,842,871.55
Perquimans...	1.06	201,511.55	27,725.80	229,237.35	(816.32)	(970.79)	14,308.56	241,758.80	130,363.33	58,684.16	189,047.49	(1,833.77)	(787.22)	3,686.56	190,113.06	431,871.86
Person.....	1.00	586,661.49	80,713.66	667,375.15	(5,686.77)	(2,812.18)	1,916.33	660,792.53	848,255.53	169,819.83	1,018,075.36	(11,916.23)	(4,233.09)	479.06	1,002,405.10	1,663,197.63
Pitt.....	1.07	2,415,473.00	332,346.82	2,747,819.82	(37,195.14)	(11,520.16)	196,787.69	2,895,892.21	5,196,192.04	704,322.87	5,900,514.91	(72,817.88)	(24,515.13)	51,289.39	5,854,471.29	8,750,363.50
Polk.....	1.00	296,964.52	40,856.87	337,821.39	(1,983.37)	(1,427.31)	972.62	335,383.33	259,369.05	85,983.51	345,352.56	(3,649.60)	(1,437.44)	242.57	340,508.09	675,891.42
Randolph.....	0.99	2,196,215.64	302,169.55	2,498,385.19	(18,784.23)	(10,538.29)	(17,509.42)	2,451,553.25	2,600,587.21	638,265.58	3,238,852.79	(36,541.00)	(13,471.61)	(4,582.20)	3,184,257.98	5,635,811.23
Richmond.....	1.09	731,199.80	100,601.27	831,801.07	(7,079.67)	(3,505.07)	76,297.96	897,514.29	989,400.18	212,070.10	1,201,470.28	(13,905.12)	(4,995.75)	19,684.47	1,202,253.88	2,099,768.17
Robeson.....	1.04	2,032,438.32	279,632.96	2,312,071.28	(17,918.16)	(9,750.15)	98,020.23	2,382,423.20	2,680,240.49	589,987.32	3,270,227.81	(37,687.29)	(13,597.62)	25,263.77	3,244,206.67	5,626,629.87
Rockingham.	1.01	1,432,518.84	197,089.84	1,629,608.68	(12,726.80)	(6,871.75)	20,782.76	1,630,792.89	1,869,247.65	415,117.00	2,284,364.65	(26,224.83)	(9,500.02)	5,322.16	2,253,961.96	3,884,754.85
Rowan.....	0.92	2,155,661.59	296,592.61	2,452,254.20	(20,560.93)	(10,334.69)	(186,666.17)	2,234,692.41	2,818,072.00	627,095.20	3,445,167.20	(39,488.43)	(14,327.50)	(48,398.67)	3,342,952.60	5,577,645.01
Rutherford....	0.98	990,386.64	136,263.38	1,126,650.02	(12,161.54)	(4,736.57)	(18,967.43)	1,090,784.48	1,521,993.43	287,735.43	1,809,728.86	(21,371.54)	(7,522.32)	(4,943.06)	1,775,891.94	2,866,676.42
Sampson.....	0.96	1,018,104.95	140,078.30	1,158,183.25	(6,686.25)	(4,893.87)	(42,529.25)	1,104,073.88	1,144,497.66	296,069.35	1,440,567.01	(16,141.77)	(5,990.70)	(11,007.62)	1,407,426.92	2,511,500.80
Scotland.....	0.98	578,141.73	79,543.52	657,685.25	(5,975.76)	(2,769.77)	(11,091.39)	637,848.33	797,127.16	167,802.17	964,929.33	(11,297.67)	(4,011.74)	(2,882.71)	946,737.21	1,584,585.54
Stanly.....	0.99	930,677.37	128,048.02	1,058,725.39	(9,767.81)	(4,458.07)	(7,407.21)	1,037,092.30	1,436,969.61	270,344.88	1,707,314.49	(20,209.00)	(7,097.03)	(1,940.88)	1,678,067.58	2,715,159.88
Stokes.....	1.01	727,110.12	100,039.77	827,149.89	(3,615.41)	(3,500.02)	10,585.36	830,619.82	509,936.57	211,146.88	721,083.45	(7,195.67)	(3,001.87)	2,707.08	713,592.99	1,544,212.81
Surry.....	1.05	1,145,704.42	157,630.25	1,303,334.67	(16,145.85)	(5,470.54)	67,813.76	1,349,532.04	2,234,333.67	332,254.02	2,566,587.69	(31,587.28)	(10,662.06)	17,549.93	2,541,888.28	3,891,420.32
Swain.....	1.02	218,073.81	30,003.66	248,077.47	(3,016.22)	(1,041.52)	5,590.12	249,609.85	279,553.52	63,300.20	342,853.72	(3,922.12)	(1,426.09)	1,444.51	338,950.02	588,559.87
Transylvania	1.10	483,250.29	66,488.09	549,738.38	(6,455.05)	(2,308.95)	55,670.82	596,645.20	730,893.30	140,306.47	871,199.77	(10,250.71)	(3,622.68)	14,426.39	871,752.77	1,468,397.97
Tyrrell.....	0.99	66,923.60	9,207.46	76,131.06	(418.30)	(321.79)	(534.64)	74,856.33	55,392.19	19,378.98	74,771.17	(788.83)	(311.21)	(139.17)	73,531.96	148,388.29
Union.....	1.01	2,948,708.83	405,739.30	3,354,448.13	(25,948.96)	(14,146.12)	42,783.29	3,357,136.34	3,667,002.83	865,215.58	4,532,218.41	(51,734.68)	(18,850.44)	11,092.80	4,472,726.09	7,829,862.43

TABLE 58B. - Continued

County	Per capita adjust-ment factor	Article 42 [July-October 2009] - Per Capita Basis: Tax allocation [per capita] Per capita Non-food [$]	Food [$]	Total tax allocation [$]	Cost allocation * [§ 105-501] [$]	Cost of collection [$]	Per capita adjustment [§ 105-486(b)] [$]	Distributable proceeds [$]	Article 42 [November 2009-June 2010] - Point-of-Sale Basis: Tax allocation: Point-of-sale Non-food [$]	[Per capita] Food [$]	Total tax allocation [$]	Cost allocation * [§ 105-501] [$]	Cost of collection [$]	Per capita adjustment [§ 105-486(b)] [$]	Distributable proceeds [$]	Fiscal Year distributable proceeds Article 42 [$]
Vance.....	1.04	680,080.89	93,566.81	773,647.70	(8,305.62)	(3,252.71)	32,699.99	794,789.36	1,318,155.26	196,947.90	1,515,103.16	(18,544.63)	(6,294.79)	8,433.44	1,498,697.18	2,293,486.54
Wake.....	0.96	13,371,076.64	1,839,802.73	15,210,879.37	(236,544.51)	(63,640.92)	(553,059.42)	14,357,634.52	33,829,271.69	3,913,584.35	37,742,856.04	(474,460.19)	(156,784.94)	(145,503.49)	36,966,107.42	51,323,741.94
Warren.....	0.97	311,236.61	42,820.73	354,057.34	(1,607.47)	(1,497.91)	(9,507.85)	341,444.11	180,093.07	90,177.63	270,270.70	(2,553.90)	(1,126.18)	(2,450.97)	264,139.65	605,583.76
Washington..	1.04	205,993.44	28,340.86	234,334.30	(1,648.90)	(988.92)	9,941.75	241,638.23	212,496.16	59,632.43	272,128.59	(2,996.71)	(1,132.08)	2,553.47	270,553.27	512,191.50
Watauga.....	1.06	705,472.17	97,064.11	802,536.28	(17,346.29)	(3,337.06)	49,185.17	831,038.10	1,927,500.07	205,177.39	2,132,677.46	(26,925.01)	(8,861.87)	12,889.42	2,109,780.00	2,940,818.10
Wayne.....	0.96	1,805,786.33	248,447.29	2,054,233.62	(19,914.25)	(8,645.85)	(75,135.26)	1,950,538.26	3,125,343.03	523,796.35	3,649,139.38	(43,932.32)	(15,164.81)	(19,474.28)	3,570,567.97	5,521,106.23
Wilkes.....	1.02	1,051,055.63	144,607.55	1,195,663.18	(10,024.28)	(5,038.96)	27,045.75	1,207,645.69	1,444,993.72	304,678.96	1,749,672.68	(20,306.61)	(7,275.18)	6,953.05	1,729,043.94	2,936,689.63
Wilson.....	0.98	1,229,064.44	169,103.05	1,398,167.49	(18,140.85)	(5,865.12)	(23,486.54)	1,350,674.98	2,425,435.43	357,285.01	2,782,720.44	(34,148.25)	(11,563.19)	(6,137.87)	2,730,871.13	4,081,546.11
Yadkin.....	1.00	594,966.74	81,858.76	676,825.50	(4,432.03)	(2,857.67)	1,947.31	671,483.11	540,310.02	172,773.26	713,083.28	(7,607.45)	(2,967.98)	487.38	702,995.23	1,374,478.34
Yancey	1.01	290,332.40	39,944.91	330,277.31	(2,422.99)	(1,393.38)	4,214.11	330,675.05	300,507.23	84,174.69	384,681.92	(4,232.23)	(1,600.81)	1,079.16	379,928.04	710,603.09
Totals.....	-	143,502,934.05	19,744,370.15	163,247,304.20	(2,001,643.68)	(685,294.14)	-	160,560,366.38	284,856,841.50	41,774,041.39	326,630,882.89	(4,003,287.36)	(1,357,173.66)	-	321,270,421.87	481,830,788.25

The 2007 General Assembly enacted legislation directing the State to assume the counties' nonfederal, nonadministrative Medicaid financial responsibilities in exchange for a portion of the local sales and use taxes. Provisions of the Medicaid swap legislation required counties to cede the Article 44 Third One-Half (1/2¢) Local Government Sales & Use Tax byway of a two-phase incremental rate exchange process between the local and State governments: 1) effective October 1, 2008, the local Article 44 rate decreased from (0.5%) to (0.25%) and the State general rate increased from 4.25% to 4.5%; 2) effective October 1, 2009, the remaining local Article 44 (0.25%) rate was repealed and the State general rate increased from 5.5% to 5.75%.
The legislation also converted the distribution method of Article 42 Second One-Half (1/2¢) Local Government Sales & Use Tax from a per capita to a point-of-sale basis effective October 1, 2009.

Because the distribution basis changed during the course of fiscal year 2009-10, the above format of Article 42 tax allocations has been modified to report tax allocations distributable on a per capita basis (July-October 2009) and those distributable on a point-of-sale basis (November 2009-June 2010).

Distributable proceeds of Article 42 taxes collected by DOR during July-October 2009 are based on a county's share of state population. County allocated amounts are then adjusted by an adjustment factor according to special provisions prescribed in § 105-486(b).
Per capita adjustment amounts are developed using a combination of the per capita adjustment factors and a rounding process (the sum of the adjustment factors for all counties exceeds 100).
[The adjustment factors are provided for reference.]

Distributable proceeds of Article 42 taxes collected by DOR during November 2009-June 2010 are attributable to the county in which the taxes were collected (point-of-sale basis).

Article 42 taxes do not apply to food transactions subject to the 2% local food tax rate; however, § 105-469 directs that one-fourth (1/4) of net tax proceed allocations generated from the 2% local food tax rate be included in the distribution made under Article 42. Food tax allocation amounts distributed in Article 42 are determined on the basis of a county's share of state population.
County allocated amounts are then adjusted by an adjustment factor according to special provisions prescribed in § 105-486(b).
Per capita adjustment amounts are developed using a combination of the per capita adjustment factors and a rounding process (the sum of the adjustment factors for all counties exceeds 100).
[The adjustment factors are provided for reference.]

***Article 42 tax allocation amounts are reduced for expenses associated with the Property Tax Commission, a property tax appraisal and assessment training program (School of Government at UNC-Chapel Hill), Local Government Commission, et al. (§ 105-501).**

County allocated amounts are also reduced by administrative costs retained by the State.

These amounts do not agree with the actual receipts of the local governments in fiscal year 2009-10 due to the lag in the collection/distribution cycle.