

TABLE 65. COUNTY TAX LEVIES AND COUNTY SHARES OF STATE TAXES BY TYPE, FISCAL YEAR 2015-2016

Counties	Locally Levied Taxes:							Excise tax on conveyances†††	State aid:		County Shares of State Levied Taxes:								Total
	Property, License, Land Transfer, Meals, Gross Receipts, Occupancy, Sales and Use								Statutory hold harmless Medicaid § 105-523	Solid waste disposal tax	Beer and wine excise taxes	Scrap tire disposal tax	White goods disposal tax	Sales and Use tax: 7% combined general rate					
	County-wide property tax	Taxes collected during fiscal year 2014-2015 according to tax type††:					County share: local government sales taxes [see notes a,b,c]							Electricity† § 105-164.44K	Piped natural gas† § 105-164.44L	Telecommu-nications† § 105-164.44F	Video programming § 105-164.44I		
License		Land Transfer	Meals	Gross Receipts	Occupancy	[S]		[S]	[S]	[S]	[S]	[S]	[S]						
Alamance	74,930,142	79,797	-	-	79,906	876,600	27,092,010	651,864	-	46,084	258,829	205,397	51,211	-	-	-	172,231	104,444,070	
Alexander	20,161,089	12,000	-	-	-	-	5,795,032	79,534	859,927	27,877	-	49,925	12,446	-	-	-	167,729	27,165,559	
Alleghany	8,645,245	-	-	-	-	57,635	1,703,208	47,568	184,539	7,300	41,069	14,670	3,656	-	-	-	69,734	10,774,624	
Anson	14,344,875	815	-	-	-	30,608	2,774,068	44,762	-	11,842	-	34,972	-	-	-	-	23,811	17,265,753	
Ashe	16,766,878	6,825	-	-	3,620	211,805	5,644,456	135,052	-	19,081	-	36,315	2,210	-	-	-	86,443	22,912,686	
Avery	16,278,185	7,140	-	-	-	-	4,600,299	180,647	340,929	11,828	-	23,671	-	-	-	-	53,586	21,496,285	
Beaufort	30,935,048	4,095	-	-	20,473	-	8,180,206	130,344	-	26,808	150,678	63,160	15,738	-	-	-	127,633	39,654,183	
Bertie	10,787,864	5,527	-	-	252	-	1,867,467	23,093	-	11,206	62,769	27,273	5,136	-	-	-	3,574	12,794,161	
Bladen	22,191,250	770	-	-	-	-	4,946,639	69,320	-	21,219	5,514	46,494	11,585	-	-	-	42,531	27,335,322	
Brunswick	113,094,574	67,006	-	-	-	1,209,422	20,726,149	1,668,929	1,948,487	47,721	269,014	155,201	38,702	-	-	-	416,674	139,641,879	
Buncombe	177,803,131	90,700	-	-	621,302	10,590,065	77,975,684	2,158,375	-	110,530	619,991	331,674	82,681	-	-	-	1,485,296	271,869,429	
Burke	43,832,679	16,735	-	-	36,523	374,590	12,005,023	224,551	-	45,569	-	118,135	-	-	-	-	264,605	56,918,410	
Cabarrus	141,368,523	576,483	-	-	199,511	4,865,216	43,320,549	1,521,085	1,254,503	39,236	-	251,251	62,669	-	-	-	518,335	193,977,362	
Caldwell	39,533,421	20,808	-	-	3,843	121,857	9,610,864	190,701	-	33,921	-	109,112	27,189	-	-	-	388,798	50,040,513	
Camden	7,204,273	5,035	587,693	-	408	23,917	1,599,057	45,832	596,175	7,974	44,896	13,538	3,375	669,337	2,712	93,728	71,678	10,969,628	
Carteret	43,084,099	10,205	-	-	62,991	6,427,084	15,348,638	643,770	547,888	30,809	173,280	91,727	22,859	-	-	-	444,138	66,887,488	
Caswell	10,653,128	485	-	-	-	-	2,539,259	36,962	266,287	16,808	94,226	31,312	7,800	-	-	-	14,864	13,661,132	
Catawba	92,100,004	47,749	-	-	99,680	-	33,085,903	644,606	-	65,960	370,978	206,053	51,352	-	-	-	609,064	127,281,348	
Chatham	60,063,668	23,040	-	-	14,211	86,018	11,132,495	691,572	2,040,392	41,971	236,774	90,563	22,582	-	-	-	207,273	74,650,559	
Cherokee	16,125,598	7,300	-	-	-	269,350	5,883,227	143,685	-	18,845	4,920	36,330	-	-	-	-	49,302	22,538,558	
Chowan	9,977,422	-	492,377	-	5,996	127,792	2,575,585	41,303	122,537	7,638	42,828	19,427	4,839	-	-	-	16,062	13,433,806	
Clay	7,593,738	4,560	-	-	-	16,018	1,989,113	60,892	163,063	8,193	46,035	14,283	3,559	-	-	-	22,214	9,921,668	
Cleveland	58,921,052	19,700	-	-	63,463	463,985	16,552,887	225,158	-	44,600	-	129,402	32,252	-	-	-	283,098	76,735,596	
Columbus	29,006,224	23,100	-	-	22,456	79,913	7,079,957	72,471	-	32,392	-	76,295	19,011	-	-	-	61,591	36,473,410	
Craven	46,722,130	55,648	-	-	126,032	1,480,269	14,839,550	410,207	1,283,322	34,757	195,556	138,268	34,456	-	-	-	301,992	65,622,187	
Cumberland	171,099,027	290,120	-	6,203,405	790,426	5,588,081	50,252,249	901,451	-	68,103	381,333	436,937	108,838	-	-	-	509,025	236,628,995	
Currituck	28,583,263	510,727	2,968,642	-	-	10,884,887	8,989,303	370,832	220,094	19,520	110,291	32,984	8,227	-	-	-	334,860	53,033,629	
Dare	55,710,701	32,257	7,309,512	2,314,104	-	25,055,537	18,285,832	663,467	67,145	13,533	76,128	46,813	-	-	-	-	117,446	109,692,476	
Davidson	73,598,202	63,875	-	-	58,835	-	22,512,215	493,841	843,909	81,237	-	217,375	40,934	-	-	-	852,241	98,762,664	
Davie	31,407,952	19,250	-	-	1,762	225,066	6,258,805	188,668	647,225	25,621	-	54,892	13,678	-	-	-	115,419	38,958,338	
Duplin	29,702,853	22,323	-	-	13,233	257,162	8,609,016	91,787	297,775	35,618	-	79,552	19,824	-	-	-	23,089	39,152,232	
Durham	256,763,909	1,276,662	-	-	410,964	11,692,693	60,615,506	3,363,643	643,438	33,663	192,688	384,548	95,905	-	-	-	515,045	335,988,663	
Edgecombe	30,071,924	30,393	-	-	5,205	94,475	5,479,806	61,396	-	17,503	98,321	73,491	-	-	-	-	49,830	35,982,344	
Forsyth	239,050,983	346,053	-	-	408,843	4,870,493	62,004,872	1,730,486	-	45,662	256,637	480,695	-	-	-	-	548,820	309,743,543	
Franklin	41,780,963	3,032	-	-	-	52,703	9,677,311	322,070	604,697	43,063	241,716	83,481	20,809	-	-	-	124,064	52,953,910	

a Includes \$17,448,709.04 paid to the School Capital Fund Commission for Buncombe County in accordance with Chapter 534 of the 1983 Session Laws.

b Excludes \$28.99 for Beach Nourishment in Dare County.

c Excludes the following amount for 1/2% Local Government Public Transportation Sales Tax: Durham County, \$24,522,708.04.

† HB 787 (SL 2005-433, s.10(a)) authorizes counties meeting certain requirements to receive a share of the distributable proceeds of utility franchise tax, piped natural gas excise tax, and sales and use tax levied on telecommunications services. An eligible county must contain either no incorporated areas or one incorporated municipality consisting of less than 100 acres within the county with land area primarily located in another county.

SL 2013-316, s. 4.1(a) and (d) repeal the franchise tax on electric utilities and the piped natural gas excise tax effective July 1, 2014; gross receipts billed on or after this date are subject to the 7% combined general rate of sales and use tax under § 105-164.4(a)(9).

TABLE 65. -Continued

Counties	Locally Levied Taxes:							Excise tax on conveyances†††	County Shares of State Levied Taxes:									Total
	Property, License, Land Transfer, Meals, Gross Receipts, Occupancy, Sales and Use								State aid:									
	County-wide property tax	Taxes collected during fiscal year 2014-2015 according to tax type††:					County share: local government sales taxes [see notes a,b,c]		Statutory hold harmless Medicaid § 105-523	Solid waste disposal tax	Beer and wine excise taxes	Scrap tire disposal tax	White goods disposal tax	Sales and Use tax: 7% combined general rate				
		License	Land Transfer	Meals	Gross Receipts	Occupancy								Electricity†	Piped natural gas†	Telecommunications†	Video programming	
[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	§ 105-164.44K	§ 105-164.44L	§ 105-164.44F	§ 105-164.44I	[\$]		
Gaston	133,358,391	590,306	-	-	253,084	1,366,768	32,669,479	871,096	-	61,325	-	278,451	69,402	-	-	-	431,826	169,950,129
Gates	6,182,945	2,226	-	-	-	-	1,434,677	26,075	493,369	9,072	51,019	15,751	3,925	-	-	-	1,393	8,220,453
Graham	6,572,688	4,100	-	-	-	190,618	1,458,480	27,818	-	6,392	-	11,691	2,913	-	-	-	4,159	8,278,859
Granville	33,146,606	6,245	-	-	-	188,142	6,355,055	227,320	1,316,730	28,646	161,178	76,818	19,145	-	-	-	70,456	41,596,340
Greene	8,522,402	6,324	-	-	-	-	2,541,211	34,043	335,822	14,887	83,893	28,094	-	-	-	-	93,133	11,659,808
Guilford	359,210,985	180,239	-	-	790,938	5,502,984	81,408,013	2,658,642	-	71,108	401,080	676,197	168,564	-	-	-	788,765	451,857,516
Halifax	25,356,093	25,058	-	-	23,258	793,819	8,095,130	87,637	-	23,912	134,102	70,556	-	-	-	-	93,902	34,703,469
Harnett	60,153,588	-	-	-	-	-	19,743,397	467,677	1,839,322	78,828	-	165,548	10,124	-	-	-	197,256	82,655,739
Haywood	41,843,264	33,420	-	-	30,119	1,083,221	13,342,511	312,781	-	33,898	-	79,196	19,738	-	-	-	328,106	57,106,254
Henderson	67,787,770	16,695	-	-	52,713	1,564,862	21,406,403	753,178	1,154,408	60,168	339,327	146,194	-	-	-	-	501,385	93,783,102
Hertford	13,373,523	16,358	-	-	26,595	47,410	4,179,098	44,228	-	11,869	66,609	32,536	8,107	-	-	-	37,782	17,844,115
Hoke	25,283,884	1,858,012	-	-	13,997	-	5,735,577	178,031	666,633	36,054	203,012	67,355	-	-	-	-	20,227	34,062,783
Hyde	7,406,756	-	-	-	-	463,960	1,433,585	33,440	192,471	4,503	25,241	7,616	1,435	-	-	-	3,288	9,572,295
Iredell	113,590,754	73,244	-	-	171,013	-	32,129,738	1,410,183	784,752	79,785	447,637	220,443	54,960	-	-	-	484,004	149,446,513
Jackson	32,946,858	25,501	-	-	20,003	840,969	10,257,172	358,463	889,365	29,235	164,552	54,225	10,211	-	-	-	64,104	45,660,657
Johnston	116,967,981	71,701	-	-	-	700,788	31,544,491	1,064,310	692,009	100,090	564,937	237,312	59,171	-	-	-	350,445	152,353,234
Jones	6,424,664	2,638	-	-	7	-	1,112,679	20,128	185,800	6,889	38,641	13,881	-	-	-	-	5,578	7,810,904
Lee	40,414,174	3,445	-	-	53,413	203,237	11,979,144	215,649	-	22,889	63,180	78,377	19,529	-	-	-	205,795	53,258,832
Lenoir	34,563,332	20,102	-	-	66,369	197,979	8,955,219	123,307	-	26,670	149,833	77,918	19,413	-	-	-	156,323	44,356,465
Lincoln	52,078,554	-	-	-	33,462	-	14,629,516	495,992	603,201	54,447	306,511	105,969	-	-	-	-	220,188	68,527,840
Macon	27,925,875	114,542	-	-	21,467	695,393	8,512,943	304,719	-	23,067	-	45,461	-	-	-	-	84,347	37,727,814
Madison	11,039,316	11,340	-	-	-	235,141	2,597,385	93,440	-	13,990	-	28,488	7,102	-	-	-	16,832	14,043,035
Martin	14,172,869	4,110	-	-	9,380	266,613	4,161,883	38,440	-	11,738	65,721	31,391	-	-	-	-	36,603	18,798,747
McDowell	19,632,772	493	-	-	-	391,620	8,058,515	131,102	-	28,317	-	59,938	14,937	-	-	-	172,400	28,490,093
Mecklenburg	973,565,828	382,811	-	29,235,368	4,457,569	49,117,187	217,526,686	c 11,858,308	-	39,350	224,193	1,333,438	-	-	-	-	600,677	1,288,341,415
Mitchell	9,174,662	5,580	-	-	-	55,281	2,993,200	44,815	-	10,163	-	20,798	5,188	-	-	-	55,525	12,365,212
Montgomery	18,542,891	9,935	-	-	641	32,576	3,783,976	110,975	191,578	15,653	88,036	36,794	-	-	-	-	19,585	22,832,641
Moore	55,374,022	41,358	-	-	60,803	1,400,139	16,037,751	660,676	1,455,585	35,914	202,586	122,775	30,609	-	-	-	16,055	75,438,274
Nash	48,438,240	153,192	-	-	71,833	1,349,341	13,355,597	266,517	-	32,057	180,226	125,151	31,183	-	-	-	195,396	64,198,732
New Hanover	172,828,019	52,803	-	-	600,778	4,955,993	63,514,254	2,253,131	-	72,218	406,869	286,010	71,311	-	-	-	1,207,926	246,249,311
Northampton	17,722,033	6,210	-	-	-	58,643	1,923,380	58,918	-	11,762	66,103	28,099	-	-	-	-	6,695	19,881,844
Onslow	90,525,173	69,929	-	-	358,698	1,740,989	34,773,821	711,615	4,159,726	85,549	481,682	255,894	63,756	-	-	-	980,013	134,206,845
Orange	146,336,146	523,074	-	-	72,307	1,357,706	19,797,941	c 1,006,256	6,049,672	42,563	239,145	185,079	46,123	-	-	-	301,926	175,957,939
Pamlico	10,181,821	5,145	-	-	-	-	2,230,050	66,360	260,112	6,064	34,123	17,361	4,327	-	-	-	10,892	12,816,255
Pasquotank	22,821,404	9,345	804,935	-	61,181	552,763	7,513,057	117,871	-	16,994	95,862	52,440	13,071	-	-	-	205,087	32,264,010

c Excludes the following amounts for 1/2% Local Government Public Transportation Sales Tax: Mecklenburg County, \$46,814,801.78; Orange County, \$6,178,199.74.

TABLE 65. -Continued

Counties	Locally Levied Taxes:								County Shares of State Levied Taxes:										Total [S]	
	Property, License, Land Transfer, Meals, Gross Receipts, Occupancy, Sales and Use								Excise tax on conveyances††† [S]	State aid:		Sales and Use tax: 7% combined general rate								
	County-wide property tax [S]	Taxes collected during fiscal year 2014-2015 according to tax type††:					County share: local government sales taxes [see notes a,b,c] [S]	Statutory hold harmless Medicaid § 105-523 [S]		Solid waste disposal tax [S]	Beer and wine excise taxes [S]	Scrap tire disposal tax [S]	White goods disposal tax [S]	Electricity†, Piped natural gas†, Telecommunications†, Video programming						
		License [S]	Land Transfer [S]	Meals [S]	Gross Receipts [S]	Occupancy [S]								Electricity† § 105-164.44K [S]	Piped natural gas† § 105-164.44L [S]	Telecommunications† § 105-164.44F [S]	Video programming § 105-164.44I [S]			
Pender	45,713,005	-	-	-	-	7,347	9,562,917	487,156	303,254	38,565	217,670	74,478	18,572	-	-	-	-	280,906	56,703,869	
Perquimans	7,911,222	10,910	278,116	-	-	5,046	1,583,686	39,599	489,793	8,539	47,708	18,091	4,506	-	-	-	-	19,843	10,417,061	
Person	30,959,191	19,713	-	-	13,729	221,528	7,000,173	206,132	-	24,329	136,843	51,931	12,942	-	-	-	-	64,367	38,710,877	
Pitt	81,726,184	8,535	-	-	244,295	1,838,338	27,841,482	685,366	368,878	48,754	274,390	230,614	57,474	-	-	-	-	409,571	113,733,881	
Polk	14,453,905	4,700	-	-	-	117,868	2,866,451	116,027	484,670	13,547	-	27,397	6,829	-	-	-	-	24,044	18,115,438	
Randolph	68,679,200	-	-	-	36,183	853,511	19,890,398	390,428	366,347	69,237	-	189,148	47,140	-	-	-	-	362,430	90,884,023	
Richmond	25,567,568	5,034	-	-	20,493	335,425	6,260,853	67,157	-	21,372	80,194	60,434	15,053	-	-	-	-	213,703	32,647,286	
Robeson	48,832,546	45,119	-	-	45,631	-	20,417,234	140,402	-	75,197	-	176,887	44,072	-	-	-	-	207,981	69,985,070	
Rockingham	49,382,433	73,489	-	-	25,756	200,258	11,389,082	163,726	-	42,499	239,097	122,356	23,042	-	-	-	-	243,949	61,905,686	
Rowan	79,054,924	77,614	-	-	82,263	372,198	19,714,265	395,655	-	59,892	336,481	183,527	45,733	-	-	-	-	406,756	100,729,309	
Rutherford	38,425,663	11,450	-	-	19,067	758,210	10,701,305	218,677	-	38,085	-	89,525	22,306	-	-	-	-	39,966	50,324,253	
Sampson	35,655,435	21,960	-	-	14,815	73,665	10,371,021	97,338	-	40,799	-	85,183	16,042	-	-	-	-	50,773	46,427,031	
Scotland	21,911,980	12,060	-	-	17,555	332,325	5,946,353	64,359	-	14,442	81,165	47,768	11,901	-	-	-	-	58,391	28,498,299	
Stanly	29,874,042	46,455	-	-	19,771	263,469	8,197,771	171,296	22,917	24,803	6,464	80,639	20,100	-	-	-	-	149,659	38,877,386	
Stokes	23,071,142	33,510	-	-	-	-	6,106,247	101,800	892,845	30,482	170,771	61,889	15,423	-	-	-	-	112,743	30,596,854	
Surry	32,034,738	35,986	-	-	21,832	85,231	17,022,495	165,351	-	44,053	247,090	97,532	24,310	-	-	-	-	224,635	50,003,253	
Swain	5,686,228	10,980	-	-	-	656,064	2,894,875	49,038	391,849	10,380	-	19,543	4,873	-	-	-	-	35,396	9,759,226	
Transylvania	27,543,442	-	-	-	-	-	6,582,772	260,714	612,658	19,553	109,645	44,162	11,007	-	-	-	-	110,224	35,294,177	
Tyrrell	3,363,782	1,795	-	-	-	4,771	605,285	18,491	221,806	2,590	14,556	5,482	-	-	-	-	-	571	4,239,128	
Union	183,479,732	54,618	-	-	159,399	-	36,351,486	1,934,459	6,228,961	54,552	14,257	284,234	70,885	-	-	-	-	502,564	229,135,148	
Vance	22,610,988	16,128	-	-	24,821	335,417	8,081,804	66,705	-	22,918	128,885	59,639	14,862	-	-	-	-	130,713	31,492,880	
Wake	807,665,827	497,054	-	24,141,622	2,927,633	21,356,118	152,220,743	12,057,678	11,299,208	158,910	894,226	1,296,752	323,406	-	-	-	-	1,696,702	1,036,535,879	
Warren	17,649,887	2,780	-	-	-	-	2,432,325	81,198	-	14,428	81,152	27,124	6,760	-	-	-	-	12,926	20,308,579	
Washington	7,126,075	42,338	-	-	-	104,718	1,900,054	22,486	11,690	6,356	35,636	16,827	4,191	-	-	-	-	14,428	9,284,799	
Watauga	27,661,711	13,320	-	-	51,480	1,129,177	11,043,628	446,395	1,386,687	25,813	-	69,946	17,433	-	-	-	-	331,953	42,177,543	
Wayne	53,923,342	40,082	-	-	61,613	-	19,476,989	325,581	-	64,479	120,171	166,105	41,399	-	-	-	-	515,368	74,735,130	
Wilkes	37,296,948	12,445	-	-	-	-	13,270,255	171,181	-	48,063	269,296	92,426	23,033	-	-	-	-	242,948	51,426,595	
Wilson	50,403,945	35,933	-	-	-	515,957	13,529,484	193,516	-	20,961	117,694	107,718	-	-	-	-	-	71,851	64,997,060	
Yadkin	19,311,563	-	-	-	928	27,017	5,409,879	77,257	387,896	24,184	135,677	50,171	12,498	-	-	-	-	82,696	25,519,766	
Yancey	12,985,082	8,460	-	-	-	42,220	2,936,964	63,313	101,258	12,687	-	23,699	-	-	-	-	-	72,872	16,246,555	
All counties	6,803,322,030	9,148,164	12,441,275	61,894,499	14,086,827	191,023,261	1,770,351,524	64,741,547	57,773,606	3,440,231	13,018,840	13,139,685	2,493,559	669,337	2,712	93,728	23,751,098	9,041,391,923		

Note: County-wide property tax levies are computations derived by applying the county-wide tax rate to the total assessed valuation of all property locally taxable and do not include supplementary school district levies. County-wide property tax levies generally reflect the assessed valuation of taxable real property, taxable personal property other than registered motor vehicles, and public service company property as of January 1, 2015, and the assessed valuation for class fied registered motor vehicles for which tax notices were issued in accordance with § 105-330.5(a) during calendar year 2015, net of releases made by that date. Detail may not add to totals due to rounding.

†† License, land transfer, meals, gross receipts, and occupancy taxes collections are compiled from source data reported for county jurisdictions on Form TR-1-15 as processed by the NCDOR Local Government Division. County governments are authorized to levy a gross receipts tax on the short-term lease or rental of vehicles at retail to the general public (tax rate not to exceed 1.5%). [§ 153A-156] County governments are authorized to levy a gross receipts tax of 1.2% on the short-term lease or rental of heavy equipment by a person whose principal business is the short-term lease or rental of heavy equipment at retail. [§ 153A-156 1]

††† Computations of county retained shares generated from July 2015 through June 2016 transactions are based on information reported on Form R-1, Conveyance Tax Return in combination with remittances of the State's allocation of the excise tax on conveyances. The finance officer of each county must credit one-half of the proceeds to the county's general fund and remit the remaining one-half of the proceeds, less taxes refunded and the county's allowance for administrative costs, to the NCDOR [a county may retain two percent (2%) of the amount of tax proceeds allocated to the State as compensation for the county's cost of collection and administration]. Refer to Table 77 for information pertaining to net proceeds of the excise tax on conveyances attributed by county by fiscal year; refer to Table 51 for information pertaining to State allocations of the excise tax on conveyances by fiscal year.