TABLE 74. LOCAL GOVERNMENT TAX RATES FISCAL YEAR 2007-2008

	I	1						T	TAA KATES FISU	ALILAI	1 2007-2008					· · · · 1	T 1
					Local		local	Local						Local		Local	Local
	Year		alorem		upancy		ared food	land		Year		alorem		upancy	prep	ared food	land
	of	1	tax		tax		tax	transfer		of		tax		tax		tax	transfer
	latest		ates	-	rates		rates	tax**		latest		ates		rates	-	rates	tax**
Counties/	reval-	County	Municipal	County	Municipal	County	Municipal	County	Counties/	reval-	County	Municipal	County	Municipal	County	Municipal	County
Municipalities	uation	[\$]	[\$]	[%]	[%]	[%]	[%]	[%]	Municipalities	uation	[\$]	[\$]	[%]	[%]	[%]	[%]	[%]
Alamance	2001	.5800		3%					Bertie	2004	.7800						
Alamance			.2400						Askewville			.1500					
* Burlington			.6250						Aulander			.7600					
Elon			.3700						Colerain			.4500					
* Gibsonville			.5150						Kelford			.3600					
Graham			.4800						Lewiston-Wo	odville		.5500					
Greenlevel			.3400						Powellsville			.2400					
Haw River			.4800						Roxobel			.3600					
* Mebane			.5000						Windsor			.1500					
Ossipee			.1500						Bladen	2007	.7400						
Swepsonville									Bladenboro			.5700					
Alexander	2007	.5350							Clarkton			.5700					
Taylorsville			.3500						Dublin			.4900					
Alleghany	2007	.4300		3%					East Arcadia			.3600					
Sparta			.2600						Elizabethtow	n		.6250					
Anson	2002	.8940		3%					Tar Heel			.3000					
Ansonville			.2500						White Lake			.2300					
Lilesville			.4800						Brunswick +	2007	.3050		1%				
McFarlan			.2400						+ Bald Head Is	land		.2400		6%			
Morven			.4400						Belville			.0911					
Peachland			.3000						Boiling Sprin	g Lakes		.1200					
Polkton			.2500						Bolivia	8		.0500					
Wadesboro			.5800						Calabash			.0700					
Ashe	2006	.3950		3%					Carolina Sho	res		.0800					
Jefferson			.3300						Caswell Beac	h		.1100		5%			
Lansing			.3700						Holden Beach			.0690		5%			
West Jefferso	n		.4300		3%				Leland			.1166					
Avery	2006	.3900							Navassa			.2000					
Banner Elk			.3800		6%				Northwest			.1500					
* Beech Mount	ain		.5500		6%				Oak Island			.1245		5%			
Crossnore			.2400						Ocean Isle Be	each		.0800		3%			
Elk Park			.2800						Sandy Creek			.3000					
Grandfather	Village								Shallotte			.2800		3%			
Newland	0		.3300						Southport			.1500		3%			
* Seven Devils			.5100		6%				St. James			.0500					
Sugar Mount	ain		.3300		6%				Sunset Beach			.1150		5%			
Beaufort	2002	.6000							Varnamtown			.0500					
Aurora			.5500				1		Buncombe	2006	.5250		4%				
Bath			.2700				1		Asheville			.4200					
Belhaven			.5200				1		Biltmore For	est		.2950					
Chocowinity			.4500						Black Mount			.3200					
Pantego			.1600				1		Montreat			.3700					
Washington			.6000		6%				Weaverville			.3800					
Washington I	Park		.3200		- / -		1		Woodfin			.2650					
		I		I	1	I	1	I			1		1	1	I		1

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					Local		ocal	Local						Local		Local	Local
	Year	Ad V	alorem	occ	upancy	prepa	red food	land		Year	Ad V	alorem	000	upancy	prepa	ared food	land
	of	t	ax		tax		tax	transfer		of	1	ax		tax		tax	transfer
	latest	ra	ates	I	rates	r	ates	tax**		latest	r	ates]	rates]	rates	tax**
Counties/	reval-	County	Municipal	County	Municipal	County	Municipal	County	Counties/	reval-	County	Municipal	County	Municipal	County	Municipal	County
Municipalities	uation	[\$]	[\$]	[%]	[%]	[%]	[%]	[%]	Municipalities	uation	[\$]	[\$]	[%]	[%]	[%]	[%]	[%]
Burke	2007	.5200		3%					Caswell	2004	.6720						
Connelly Spi	rings		.0500						Milton			.2000					
Drexel			.3200						Yanceyville			.3400					
Glen Alpine			.2700						Catawba	2007	.5350						
* Hickory			.5000		5%				Brookford			.5200					
Hildebran			.1500						Catawba			.4800					
* Long View			.4000						Claremont			.4600		4%			
Morganton			.4600						Conover			.4000					
* Rhodhiss			.5500						* Hickory			.5000		5%			
Rutherford (College		.1000						* Long View			.4000					
Valdese			.4000						* Maiden			.4000					
Cabarrus	2004	.6300		5%					Newton			.4600					
Concord			.4475						Chatham	2005	.6170		3%				
Harrisburg			.1350						* Cary			.4200					
* Kannapolis			.4970						Goldston			.1200					
* Locust			.3600						Pittsboro			.3730					
Midland			.1500						Siler City			.4500					
Mount Pleas	sant		.4400														
									Cherokee	2004	.5200		3%				
Caldwell	2005	.6599		3%					Andrews			.5200					
* Blowing Roc			.2800		6%				Murphy			.4500					
Cajah Moun	ntain																
Cedar Rock			.1000						Chowan	2006	.5600		5%				1%
Gamewell									Edenton			.2900					
Granite Fall	s		.4200														
* Hickory			.5000		5%				Clay	2002	.4300		3%				
Hudson			.3500						Hayesville			.3300					
Lenoir			.5400														
* Rhodhiss			.5500						Cleveland	2004	.7300		3%				
Sawmills			.1500						Belwood			•••					
Camden	2007	.5900		3%				1%	Boiling Sprin	ıgs		.3000					
* Elizabeth Ci	•		.4100						Casar			.0500					
Carteret	2007	.2300		5%					Earl			.1700					
Atlantic Bea	ich		.1500						Fallston			.0500					
Beaufort			.1900						Grover			.3800					
Bogue			.0500						* Kings Mount	tain		.4000		3%			
Cape Carter			.1550						Kingstown			.3500					
Cedar Point			.0500						Lattimore			.1800					
Emerald Isle			.0670						Lawndale			.2300					
Indian Beacl			.0600						Mooresboro								
Morehead C	lity		.2200						Patterson Spi	rings							
Newport			.2700						Polkville			.0500		a 6 i			
Peletier			.0500						Shelby			.4350		3%			
Pine Knoll S	bores	l	.0850	l				l	Waco		I	.1200			l		l

]	FABLE 74	Continued								
				I	local	L	ocal	Local					Ι	local	I	local	Local
	Year	Ad V	alorem	occ	upancy	prepa	red food	land		Year	Ad V	alorem	occ	upancy	prepa	ared food	land
	of		ax		tax		tax	transfer		of	t	ax		tax		tax	transfer
	latest		ates		rates		ates	tax**		latest		ates		ates		ates	tax**
Counties/	reval-	County	Municipal	County	Municipal	County	Municipal	County	Counties/	reval-	County	Municipal	County	Municipal	County	Municipal	County
Municipalities	uation	[\$]	[\$]	[%]	[%]	[%]	[%]		Municipalities	uation	[\$]	[\$]	[%]	[%]	[%]	[%]	[%]
Columbus	2005	.8150	[4]	3%	[,*]	[,•]	[, •]	[, •]	Davie	2005	.6600	[+]	3%	[,*]	[,.1]	[,*]	[, •]
Boardman			.0500	- / -					Bermuda Ru			.1500	- / -				
Bolton			.5600						Cooleemee			.3800					
Brunswick			.5200						Mocksville			.3000					
Cerro Gordo			.2000						Duplin	2001	.7900		6%				
Chadbourn			.5800						Beulaville	-001		.5100	0,0				
Fair Bluff			.6000						Calypso			.4700					
Lake Waccan	naw		.2000						* Faison			.5300					
Sandyfield	114 //		.3500						Greenevers			.2500					
Tabor City			.6600						* Harrells			.1300					
Whiteville			.4200						Kenansville			.4950					
Craven	2002	.6100	.4200	6%					Magnolia			.6500					
Bridgeton	2002	.0100	.5000	070					* Mount Olive			.5900					
Cove City			.1500						Rose Hill			.6650					
Dover			.1300						Teachey			.4500					
Havelock			.3000						* Wallace			.6600					
New Bern			.5050						Warsaw			.5900					
River Bend			.2500							2001	.8340	.3900	6%				
Trent Woods			.2500						Durham * Chapel Hill	2001	.0340	.5220	070	3%			
									<u> </u>					370			
Vanceboro	2002	0000	.4800	(0/		10/			* Durham * Manufanilla			.6130					
Cumberland	2003	.8800	2050	6%		1%			* Morrisville * Deleigh			.4677					
Eastover			.2050						* Raleigh	2001	0.400	.4350					
* Falcon			.1500						Edgecombe	2001	.9400	1700					
Fayetteville			.5300						Conetoe			.1700					
Godwin			.1700						Leggett			.2500					
Hope Mills			.4600						Macclesfield			.4500					
Linden			.1500						Pinetops			.3600					
Spring Lake			.6600						Princeville			.7800					
Stedman			.3700						* Rocky Moun	t		.5500					
Wade			.2350	<i></i>					* Sharpsburg			.4500					
Currituck	2005	.3200		6%				1%	Speed			.3000					
				-0/		10/		4.07	Tarboro			.4200					
Dare	2005	0.26		5%		1%		1%	* Whitakers			.6900					
Duck	_		.0900						-				60.6				
Kill Devil Hil	ls		.2000						Forsyth	2005	.6960		6%				
Kitty Hawk			.1800						Bethania			.3500					
Manteo			.2150						Clemmons			.0985					
Nags Head			.1475						* High Point			.6330		3%			
Southern Sho			.0975						* Kernersville			.5500					
Davidson	2007	.5400							* King			.3599					
Denton			.5500						Lewisville			.1770					
* High Point			.6330		3%				Rural Hall			.2300					
Lexington			.5350		6%				* Tobaccoville			.0500					
Midway			.0500						Walkertown			.2000					
* Thomasville			.5600		6%				Winston-Sale	em		.4900					
Wallburg			.0500														

				T	local	T	ocal	FABLE 74 Local					1	Local	I	Local	Local
	Year	A J 37	alorem				red food	land		Year	4.4 10	alorem				ared food	land
					upancy								000	upancy	prepa		
	of		ax		tax		tax	transfer		of		ax		tax		tax	transfer
a	latest		ates		rates		ates	tax**	a	latest		ates		rates		rates	tax**
Counties/	reval-		Municipal	County	Municipal	County	Municipal	County	Counties/	reval-	County	Municipal	County		County		County
Municipalities	uation	[\$]	[\$]	[%]	[%]	[%]	[%]	[%]	Municipalities	uation	[\$]	[\$]	[%]	[%]	[%]	[%]	[%]
Franklin	2004	.8225	(000	6%					Guilford (continue	d)		00/2					
Bunn			.6900						Oak Ridge Pleasant Gard	I		.0863					
Centerville										len		.0500					
Franklinton			.6800						Sedalia			.2000					
Louisburg			.4850						Stokesdale								
* Wake Forest			.5500						Summerfield			.0390					
Youngsville	••••	0.400	.5400	201					Whitsett		(000	•••					
Gaston	2007	.8400		3%					Halifax	2007	.6800		5%				
Belmont			.4750						Enfield			.7500					
Bessemer City	7		.4100						Halifax			.5000					
Cherryville			.4400						Hobgood			.5000					
Cramerton			.4250						Littleton			.6100					
Dallas			.3800						Roanoke Rapi			.5740		1%			
Gastonia			.5300		3%				Scotland Neck	2		.6000					
* High Shoals			.4000						Weldon			.7000					
* Kings Mounta	in		.4000		3%				Harnett	2003	.7350		6%				
Lowell			.4000						Angier			.5300					
McAdenville			.3000						* Benson			.5300		2%			
Mount Holly			.5400						* Broadway			.4400					
Ranlo			.3700						Coats			.6200					
Spencer Moun	ntain		.1300						Dunn			.5200					
Stanley			.5400						Erwin			.4800					
Gates	2001	.9750							Lillington			.5600					
Gatesville			.2200						Haywood	2006	.4970		3%				
Graham	2002	.6050		3%					Canton			.5800					
Lake Santeetl	ah		.1400						Clyde			.4300					
Robbinsville			.5000						Maggie Valley	7		.4200					
Granville	2002	.7550		3%					Waynesville			.4000					
Butner			.2500						Henderson	2007	.4620		3%				
Creedmoor			.7250						Flat Rock			.0750					
Oxford			.5500						Fletcher			.2700					
Stem			.4500						Hendersonvill	e		.3800					
Stovall			.4900						Laurel Park	~		.2700					
Greene	2005	.7460							Mills River			.0750					
Hookerton		100	.5000						* Saluda			.5400					
Snow Hill			.3500						Hertford	2003	.9100		3%				
Walstonburg			.5000						Ahoskie			.7700	0/0	3%			
Guilford	2004	.6914		3%					Cofield			.4500		270			
* Archdale	2007	.0/17	.2900	570					Como			.3000					
* Burlington			.6250						Harrellsville			.3500					
* Gibsonville			.5150						Murfreesboro			.5500					
* Gibsonville Greensboro			.6350		3%				Winton	,		.6800 .5800					
										2004	7000	.5000					
* High Point			.6330		3%				Hoke	2006	.7000	10.0 -					
Jamestown			.3500						Raeford			.4800					
* Kernersville			.5500						* Red Springs			.6200					

							r	TABLE 74	Continued								
				I	Local	L	ocal	Local					I	local	I	Local	Local
	Year	Ad V	alorem	occ	upancy	prepa	red food	land		Year	Ad V	alorem	occ	upancy	prepa	ared food	land
	of	t	ax		tax		tax	transfer		of	t	ax		tax		tax	transfer
	latest		ates		rates		ates	tax**		latest		ates		ates		rates	tax**
Counties/	reval-	County	Municipal	County	Municipal	County	Municipal	County	Counties/	reval-	County	Municipal	County	Municipal	County	Municipal	County
Municipalities	uation	[\$]	[\$]	[%]	[%]	[%]	[%]	[%]	Municipalities	uation	[\$]	[\$]	[%]	[%]	[%]	[%]	[%]
Hyde	2003	.7150		3%					Macon	2007	.2450		3%				
Iredell	2007	.4450							Franklin			.2500				1	
* Davidson			.3450						* Highlands			.1350				1	
Harmony			.1000						Madison	2004	.5100		5%			1	
Love Valley			.2500						Hot Springs			.5100				1	
Mooresville			.5500		4%				Mars Hill			.4600				1	
Statesville			.3800		5%				Marshall			.4900				1	
Troutman			.4800						Martin	2001	.7850		6%			1	
Jackson	2004	.3600		3%					Bear Grass			.2700				1	
Dillsboro			.2700						Everetts			.4800				1	
Forest Hills			.1000						Hamilton			.5700				1	
* Highlands			.1350						Hassell			.2500				1	
Sylva			.4200						Jamesville			.7000				1	
Webster			.0800						Oak City			.4500				1	
Johnston	2003	.7800		3%					Parmele			.6800				1	
* Benson			.5300		2%				Robersonville			.6000				1	
Clayton			.5400						Williamston			.8000				1	
Four Oaks			.3300						McDowell	2003	.5500		3%			1	
* Kenly			.6100						Marion			.5100				1	
Micro			.5000						Old Fort			.4500				1	
Pine Level			.4400						Mecklenburg	2003	.8387		8%		1%	1	
Princeton			.5500						Charlotte			.4586				1	
Selma			.4900		2%				Cornelius			.2750				1	
Smithfield			.5700		2%				* Davidson			.3450				1	
Wilson's Mills	5		.2700						Huntersville			.2900				1	
* Zebulon	••••	(000	.5500						Matthews			.3075				1	
Jones	2006	.6800	- 100						* Mint Hill			.2750				1	
Maysville			.5400						Pineville			.3000				1	
Pollocksville			.3300						* Stallings			.2500				1	
Trenton	2005	==00	.3700	20/					* Weddington	2001	5300	.0300	20/			1	
Lee	2007	.7500	4.400	3%					Mitchell	2001	.5200	4000	3%			1	
* Broadway			.4400						Bakersville			.4900				1	
Sanford Longin	2001	9400	.5500	20/					Spruce Pine			.4300				1	
Lenoir * Grifton	2001	.8400	.5500	3%					Montgomowy	2004	.5800		3%			1	
Kinston			.6000		3%				Montgomery Biscoe	2004	.5000	.5500	5%			1	
La Grange			.5000		370				Candor			.5500				1	
Pink Hill												.5800				1	
	2004	(100	.5800	20/					Mount Gilead							1	
Lincoln	2004	.6100	5,000	3%	201				Star			.6100				1	
Lincolnton			.5600	I	3%			I	Troy			.4800					

							r	FABLE 74	Continued								
				I	Local	L	ocal	Local]	Local	Ι	Local	Local
	Year	Ad V	alorem	occ	upancy	prepa	red food	land		Year	Ad V	alorem	occ	upancy	prepa	ared food	land
	of	ť	ax		tax		tax	transfer		of	ť	ax		tax	• •	tax	transfer
	latest	r	ates	1	rates	r	ates	tax**		latest	r	ates	1	rates	1	rates	tax**
Counties/	reval-	County	Municipal	County	Municipal	County	Municipal	County	Counties/	reval-	County	Municipal	County	Municipal	County	Municipal	County
Municipalities	uation	[\$]	[\$]	[%]	[%]	[%]	[%]	[%]	Municipalities	uation	[\$]	[\$]	[%]	[%]	[%]	[%]	[%]
Moore	2007	.4450		3%					Onslow (continued)							
Aberdeen			.4300						Swansboro			.3530					
Cameron			.5600														
Carthage			.4000						Orange	2005	.9500		2%				
Foxfire Villag	ge		.3200						Carrboro			.6537					
Pinebluff			.4000						* Chapel Hill			.5220		3%			
Pinehurst			.2800						* Durham			.6130					
Robbins			.6600						Hillsborough			.6910				1%	
Southern Pine	es		.3400						* Mebane			.5000					
Taylortown			.4000						Pamlico	2004	.6525						
Vass			.4800						Alliance								
Whispering P	ines		.3100						Arapahoe								
Nash	2001	.7000		5%					Bayboro			.2250					
Bailey			.6100						Grantsboro			.0500					
Castalia			.2000						Mesic			.2300					
Dortches			••••						Minnesott Bea	ach		.1800					
Middlesex			.5500						Oriental			.2000		3%			
Momeyer			.0900						Stonewall			.1500					
Nashville			.6300						Vandemere			.2000					
Red Oak									Pasquotank	2006	.5000		6%				1%
* Rocky Mount	t		.5500						* Elizabeth City	y		.4100					
* Sharpsburg			.4500						Pender	2003	.6500		3%				
Spring Hope			.6200						Atkinson			.3700					
* Whitakers			.6900						Burgaw			.5700		3%			
New Hanover	2007	.4200		3%					St. Helena			.0500					
Carolina Bea	ch		.1750		3%				* Surf City			.3100		3%			
Kure Beach			.1350		3%				Topsail Beach	ı		.2700		3%			
Wilmington			.3000		3%				* Wallace			.6600					
Wrightsville l	Beach		.0634		3%				Watha			.0500					
Northampton	2007	.7800							Perquimans	2000	.6700						1%
Conway			.4400						Hertford			.4900					
Garysburg			.6000						Winfall			.4800					
Gaston			.5000						Person	2005	.7000		5%				
Jackson			.5500						Roxboro			.6140					
Lasker			.2500						Pitt	2004	.7100		6%				
Rich Square			.6300						Ayden			.5200					
Seaboard			.5000						Bethel			.5900					
Severn			.3900						Falkland			.4500					
Woodland			.6500						Farmville			.4900					
Onslow	2006	.5030		3%					Fountain			.6000					
Holly Ridge			.3800						Greenville			.5600					
Jacksonville			.6260						* Grifton			.5500					
North Topsai	l Beach		.1600		3%				Grimesland			.4500					
Richlands	-		.3800						Simpson			.4500					
* Surf City			.3100		3%				Winterville			.4500					
Sur City		I	1	I	270		I	I	,, inter the		I	1	I	I	I	l	

							•	FABLE 74	Continued								
				l	Local	I	ocal	Local]	Local	I	local	Local
	Year	Ad V	alorem	occ	upancy	prepa	red food	land		Year	Ad V	alorem	occ	cupancy	prepa	ared food	land
	of	l 1	ax		tax	• •	tax	transfer		of	1	tax		tax	• •	tax	transfer
	latest		ates	,	rates		ates	tax**		latest		ates		rates		rates	tax**
Counties/	reval-	County	Municipal	County	Municipal	County	Municipal	County	Counties/	reval-	County	Municipal	County	Municipal	County	Municipal	County
Municipalities	uation	[\$]	[\$]	[%]	[%]	[%]	[%]		Municipalities	uation	[\$]	[\$]	[%]	[%]	[%]	[%]	[%]
Polk	2001	.6800	ΓΦΊ	3%	[/0]	[/0]	[,0]	[/0]	Rockingham (con		ĮΨJ	[4]	[/0]	[,0]	[/0]	[/0]	[/0]
Columbus	2001		.4920	070	3%				Mayodan			.5300					
* Saluda			.5400		0,0				Reidsville			.7300		2%			
Tryon			.6175		3%				Stoneville			.6700		-/0			
Randolph	2007	.5350	.0175	3%	570				Wentworth								
* Archdale	2007	.5550	.2900	570					wentworth			•••					
Asheboro			.5500						Rowan	2007	.5950		3%				
Franklinville			.3300						China Grove		.3930	.3800	370				
* High Point			.6330		3%				Cleveland			.1900					
•			.0330		370							.6300					
Liberty Ramseur			.5125						East Spencer Faith			.0300					
Randleman			.5000									.3300					
									Granite Quar	гу							
Seagrove			.4000						* Kannapolis			.4970					
Staley			.1250		(0)				Landis			.4000					
* Thomasville			.5700		6%				Rockwell			.2500					
Trinity	2004	0200	.1000	20/					Salisbury			.5900					
Richmond	2004	.9300		3%					Spencer	2005	5200	.6000	50/				
Dobbins Heig	hts		.5000						Rutherford	2007	.5300		5%				
Ellerbe			.5000						Bostic			.2500					
Hamlet			.6600						Chimney Roo	2 K		.1150					
Hoffman			.2000						Ellenboro			.2200					
Norman			•••						Forest City			.2900					
Rockingham			.4800						Lake Lure			.2100					
Robeson	2005	.8000							Ruth			.2600					
Fairmont			.6900						Rutherfordto	n		.5200					
Lumber Brid	ge		.3000						Spindale			.5100					
Lumberton			.6300		3%				Sampson	2003	.8100						
Marietta			•••						Autryville			.5000					
* Maxton			.8000						Clinton			.4100					
McDonald			.0500						* Faison			.5300					
Orrum			•••						Garland			.7200					
Parkton			.4700						* Harrells			.1300					
Pembroke			.6200						Newton Grov	e		.3600					
Proctorville			.2000						Roseboro			.7100					
Raynham			.2000						Salemburg			.3200					
* Red Springs			.6200						Turkey			.2500					
Rennert			.1000						Scotland	2003	1.0600		6%				
Rowland			.7300		3%				East Laurinb	urg							
Saint Pauls			.6000		3%				Gibson			.6800					
Rockingham	2003	.7050		3%					Laurinburg			.4000					
Eden			.5700		3%				* Maxton			.8000					
Madison			.7300						Wagram			.6500					

]	TABLE 74	-Continued								
				1	Local	I	ocal	Local					I	Local	I	Local	Local
	Year	Ad V	alorem	occ	upancy	prepa	red food	land		Year	Ad V	alorem	occ	upancy	prepa	ared food	land
	of	1	ax		tax		tax	transfer		of	1 1	ax		tax		tax	transfer
	latest	r	ates	1	rates	r	ates	tax**		latest	r	ates	1	rates	1	rates	tax**
Counties/	reval-	County	Municipal	County	Municipal	County	Municipal	County	Counties/	reval-	County	Municipal	County	Municipal	County	Municipal	County
Municipalities	uation	[\$]	[\$]	[%]	[%]	[%]	[%]	[%]	Municipalities	uation	[\$]	[\$]	[%]	[%]	[%]	[%]	[%]
Stanly	2005	.6700		6%					Vance	2000	.9200		6%				
Albemarle			.5600						Henderson			.6700					
Badin			.3600						Kittrell			.1000					
* Locust			.3600						Middleburg			.2500					
Misenheimer			.2200						Wake	2000	.6780		6%		1%		
New London			.1600						* Angier			.5300					
Norwood			.4000						Apex			.4000					
Oakboro			.4100						* Cary			.4200					
Red Cross			.1600						* Durham			.6130					
Richfield			.1500						Fuquay-Vari	na		.5200					
* Stanfield			.3800						Garner			.5750					
Stokes	2005	.6000							Holly Springs	5		.5300					
Danbury			.2500						Knightdale			.5000					
* King			.3599						* Morrisville			.4677					
* Tobaccoville			.0500						* Raleigh			.4350					
Walnut Cove			.4000						Rolesville			.5150					
Surry	2004	.6300	.4000						* Wake Forest			.5500					
Dobson	2004	.0500	.3800						Wendell			.6400					
* Elkin			.3000		6%				* Zebulon			.5500					
Mount Airy			.6300		6%				Warren	2001	.8400	.5500					
Pilot Mountai			.5600		3%				Macon	2001	.0400	.3000					
	2005	.3300	.5000	3%	370				Norlina			.5000					
Swain	2005	.5500	2200	370													
Bryson City	2002	.5400	.3300	4%					Warrenton	2005	.7900	.6700	6%				
Transylvania	2002	.5400	4050	4%					Washington	2005	.7900	2000	0%				
Brevard			.4950						Creswell			.3900					
Rosman			.4600						Plymouth			.5900					
		- 100		<i>c</i> 0 <i>i</i>					Roper		2120	.8200	<i>c</i> 0 <i>i</i>				
Tyrrell	2005	.7400	-	6%					Watauga ++	2006	.3130		6%	<i>(</i>) (
Columbia			.5000						* Beech Mount			.5500		6%			
Union	2004	.7111							* Blowing Rocl	K		.2800		6%			
Fairview			.0200						Boone			.3700		3%			
Hemby Bridg	e		.0300						* Seven Devils			.5100		6%			
Indian Trail			.1500														
Lake Park			.2300						Wayne	2003	.7640						
Marshville			.3800						Eureka			.5400					
Marvin			.0500						Fremont			.6500					
Mineral Sprin	ngs		.0270						Goldsboro			.6500		5%			
* Mint Hill			.2750						* Mount Olive			.5900					
Monroe			.5500		5%				Pikeville			.5000					
* Stallings			.2500						Seven Spring	s		.5000					
Unionville			.0200						Walnut Creel	k		.3600					
Waxhaw			.3400						Wilkes	2007	.5700						
* Weddington			.0300						* Elkin			.4750		6%			
Wesley Chape	4		.0200						North Wilkes	shoro		.5200		- / -			
Wingate			.3900						Ronda			.4000					
wingate			.5900											20/			
		I	I	I	I		I	I	Wilkesboro		I	.4000	I	3%		l	I

							1	TABLE 74	-Continued								
				I	local	L	ocal	Local]	Local	I	local	Local
	Year	Ad V	alorem	occ	upancy	prepa	red food	land		Year	Ad V	alorem	occ	upancy	prepa	ared food	land
	of	t	ax		tax	1	tax	transfer		of	t	ax		tax		tax	transfer
	latest	ra	ates	r	ates	r	ates	tax**		latest	r	ates]	rates	1	ates	tax**
Counties/	reval-	County	Municipal	County	Municipal	County	Municipal	County	Counties/	reval-	County	Municipal	County	Municipal	County	Municipal	County
Municipalities	uation	[\$]	[\$]	[%]	[%]	[%]	[%]	[%]	Municipalities	uation	[\$]	[\$]	[%]	[%]	[%]	[%]	[%]
Wilson	2000	.7600		3%					Yadkin	2005	.7600						
Black Creek			.5500						Boonville			.4600					
Elm City			.6300						East Bend			.4800					
* Kenly			.6100						Jonesville			.5100		3%			
Lucama			.4500						Yadkinville			.3700					
Saratoga			.5800														
* Sharpsburg			.4500														
Sims			.4600														
Stantonsburg			.4300						Yancey	2000	.5000		3%				
Wilson			.5150						Burnsville			.5000					

* Municipality is located in two or more counties.

** Only seven counties are authorized to impose local land transfer taxes. Washington County has authority but does not impose tax.

+ Brunswick County Occupancy Tax does not apply to Village of Bald Head Island.

++ Watauga County Occupancy Tax only applies to areas outside of municipalities.