TABLE 75. LOCAL GOVERNMENT TAX RATES FISCAL YEAR 2008-2009

									I AA KATES FISC	TE TEIT	1 2000 2005			1		1	T 1
					Local		ocal	Local						Local		ocal	Local
	Year		/alorem	occ	upancy		red food	land		Year		/alorem	occ	upancy		red food	land
	of	1	tax		tax		tax	transfer		of	1	tax		tax		tax	transfer
	latest	r	ates	1	rates	1	ates	tax**		latest	r	ates	1	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	[\$]	[\$]	[%]	[%]	[%]	[%]	[%]
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	ouvine		.2400					
Haw River			.4800						Roxobel			.3600					
* Mebane			.5000						Windsor			.1500					
Ossipee			.1500						Bladen	2007	.7400	.1300					
•									Bladenboro	2007	./400	.5700					
Swepsonville	2007	5250	•••														
Alexander	2007	.5350	2500						Clarkton			.5700					
Taylorsville			.3500						Dublin			.4900					
Alleghany	2007	.4300	•<00	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 Isl	land		.2400		6%			
Morven			.4400						Belville			.0911					
Peachland			.3000						Boiling Sprin	g Lakes		.1200					
Polkton			.2500						Bolivia			.0500					
Wadesboro			.5800						Calabash			.0700					
Ashe	2006	.3950		3%					Carolina Sho	res		.0800					
Jefferson			.3300						Caswell Beac	h		.1100		5%			
Lansing			.3700						Holden Beach	h		.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	_		.3300						Southport			.1500		3%			
* Seven Devils			.5100		6%				St. James			.0500					
Sugar Mount	ain		.3300		6%				Sunset Beach	l		.1150		5%			
Beaufort	2002	.6000							Varnamtown	l		.0500					
Aurora			.5500						Buncombe	2006	.5250		4%				
Bath			.2700						Asheville			.4200					
Belhaven			.5200						Biltmore For	est		.2950					
Chocowinity			.4500						Black Mounta			.3200					
Pantego			.1600						Montreat			.3700					
Washington			.6000		6%				Weaverville			.3800					
Washington I	Park		.3200		-7.				Woodfin			.2650					
		I	1	I	ı	ı		I			I						ı

TABLE 75. -Continued

	ı	T		т .					· -continucu	•	ı						
				,	Local		ocal	Local					1	Local		Local	Local
	Year	Ad V	/alorem	occ	upancy	prepa	red food	land		Year	Ad V	alorem	occ	upancy	prepa	red food	land
	of	1	tax		tax		tax	transfer		of	1	ax		tax		tax	transfer
	latest	l r	ates	1	rates	l ,	ates	tax**		latest	l r	ates	1	rates	١,	ates	tax**
Counties/	reval-	County	T	County	Municipal	County	Municipal	County	Counties/	reval-	County	Municipal	County		County	Municipal	County
Municipalities	uation			-	[%]	-		[%]	Municipalities	uation		_	_	[%]		[%]	
Burke	2007	[\$] .5200	[\$]	[%] 3%	[/0]	[%]	[%]	[70]	Caswell	2004	[\$] .6720	[\$]	[%]	[/0]	[%]	[70]	[%]
		.5200	0500	3%						2004	.0720	2000					
Connelly Spri	ıngs		.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 C	College		.1000						* Long View			.4000					
Valdese			.4000						* Maiden			.4000					
Cabarrus	2004	.6300	11000	5%					Newton			.4600					
Concord	2001	.0200	.4475	270					Chatham	2005	.6170	11000	3%				
Harrisburg			.1350						* Cary	2003	.0170	.4200	370				
			.1330						Goldston			.1200					
* Kannapolis																	
* Locust			.3600						Pittsboro			.3730					
Midland			.1500						Siler City			.4500					
Mount Pleasa	ınt		.4400														
									Cherokee	2004	.5200		3%				
Caldwell	2005	.6599		3%					Andrews			.5200					
* Blowing Rock	K		.2800		6%				Murphy			.4500					
Cajah Mount	ain		•••														
Cedar Rock			.1000						Chowan	2006	.5600		5%				1%
Gamewell									Edenton			.2900					
Granite Falls			.4200														
* Hickory			.5000		5%				Clay	2002	.4300		3%				
Hudson			.3500						Hayesville			.3300					
Lenoir			.5400														
* Rhodhiss			.5500						Cleveland	2004	.7300		3%				
Sawmills			.1500						Belwood	2007	./500		370				
	2007	.5900	.1300	3%				1%									
Camden * Elizabeth Cit		.3900	.4100	370				1 70	Boiling Sprin Casar	igs		.0500					
	y 2007	2200	.4100	5 0/													
Carteret		.2300	1500	5%					Earl			.1700					
Atlantic Beac	ch		.1500						Fallston			.0500					
Beaufort			.1900						Grover			.3800					
Bogue			.0500						* Kings Mount	ain		.4000		3%			
Cape Cartere	et		.1550						Kingstown			.3500					
Cedar Point			.0500						Lattimore			.1800					
Emerald Isle			.0670						Lawndale			.2300					
Indian Beach			.0600						Mooresboro			•••					
Morehead Ci	ty		.2200				1		Patterson Spi	rings							
Newport	-		.2700				1		Polkville	_		.0500					
Peletier			.0500				1		Shelby			.4350		3%			
Pine Knoll Sh	nores		.0850				1		Waco			.1200		- / -			
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TABLE 75. -Continued

		T		1		1			Continuea				1				
				I	Local	L	ocal	Local					I	Local	I	ocal	Local
	Year	Ad V	/alorem	occ	upancy	prepa	red food	land		Year	Ad V	'alorem	occ	upancy	prepa	red food	land
	of	1	tax		tax		tax	transfer		of	1 1	ax		tax		tax	transfer
	latest	r	ates	١,	rates	r	ates	tax**		latest	r	ates	l ,	rates	1	ates	tax**
Counties/	reval-		Municipal	4	Municipal	County	Municipal		Counties/	reval-	County	Municipal	County	Municipal	County	Municipal	County
Municipalities	uation	[\$]	[\$]	[%]	[%]	[%]	[%]		Municipalities	uation	[\$]	[\$]	[%]	[%]	[%]	[%]	[%]
Columbus	2005	.8150	[Φ]	3%	[/0]	[/0]	[/0]		Davie	2005	.6600	[4]	3%	[/0]	[/0]	[/0]	[/0]
Boardman	2003	.0130	.0500	370					Bermuda Run		.0000	.1500	3 70				
Bolton			.5600						Cooleemee	l		.3800					
									Mocksville								
Brunswick			.5200							2001	7000	.3000	60/				
Cerro Gordo			.2000						Duplin	2001	.7900	5100	6%				
Chadbourn			.5800						Beulaville			.5100					
Fair Bluff			.6000						Calypso			.4700					
Lake Waccan	naw		.2000						* Faison			.5300					
Sandyfield			.3500						Greenevers			.2500					
Tabor City			.6600						* Harrells			.1300					
Whiteville			.4200						Kenansville			.4950					
Craven	2002	.6100		6%					Magnolia			.6500					
Bridgeton			.5000						* Mount Olive			.5900					
Cove City			.1500						Rose Hill			.6650					
Dover			.3000						Teachey			.4500					
Havelock			.4900						* Wallace			.6600					
New Bern			.5050						Warsaw			.5900					
River Bend			.2500						Durham	2001	.8340		6%				
Trent Woods			.2700						* Chapel Hill			.5220		3%			
Vanceboro			.4800						* Durham			.6130					
Cumberland	2003	.8800		6%		1%			* Morrisville			.4677					
Eastover			.2050						* Raleigh			.4350					
* Falcon			.1500						Edgecombe	2001	.9400						
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 Mount			.5500					
Wade			.2350						* Sharpsburg			.4500					
Currituck	2005	.3200	12000	6%				1%	Speed			.3000					
Curruck	2002	200		0,0				170	Tarboro			.4200					
Dare	2005	0.26		5%		1%		1%	* Whitakers			.6900					
Duck	2000	0.20	.0900	2,0		170		2,0	***************************************			.0500					
Kill Devil Hill	ls		.2000						Forsyth	2005	.6960		6%				
Kitty Hawk			.1800						Bethania	2000	.0500	.3500	0 / 0				
Manteo			.2150						Clemmons			.0985					
Nags Head			.1475						* High Point			.6330		3%			
Southern Sho	mod		.0975						* Kernersville			.5500		370			
Davidson	2007	.5400	.0973						* King			.3599					
	2007	.5400	.5500						Lewisville			.1770					
Denton * High Point					20/												
* High Point			.6330		3%				Rural Hall			.2300					
Lexington			.5350		6%				* Tobaccoville			.0500					
Midway			.0500		-c.				Walkertown			.2000					
* Thomasville			.5600		6%				Winston-Saler	m		.4900					
Wallburg			.0500	l								l					

TABLE 75. -Continued

				-	1	-		1	Continueu		I			1			T
					Local		ocal .	Local						Local		ocal .	Local
	Year	Ad V	alorem	occ	upancy	prepa	red food	land		Year	Ad V	Valorem	occ	upancy	prepa	red food	land
	of	t	ax		tax		tax	transfer		of		tax		tax		tax	transfer
	latest	r	ates	1	rates	1	ates	tax**		latest	j	ates		rates		ates	tax**
Counties/	reval-	County	Municipal	County	Municipal	County	Municipal	County	Counties/	reval-	County	Municipal	County	Municipal	County	Municipal	County
Municipalities	uation	[\$]	[\$]	[%]	[%]	[%]	[%]	[%]	Municipalities	uation	[\$]	[\$]	[%]	[%]	[%]	[%]	[%]
Franklin	2004	.8225		6%					Guilford (continue	ed)							
Bunn			.6900						Oak Ridge			.0863					
Centerville									Pleasant Gard	den		.0500					
Franklinton			.6800						Sedalia			.2000					
Louisburg			.4850						Stokesdale			•••					
* Wake Forest			.5500						Summerfield			.0390					
Youngsville			.5400						Whitsett								
Gaston	2007	.8400		3%					Halifax	2007	.6800		5%				
Belmont			.4750						Enfield			.7500					
Bessemer City	V		.4100						Halifax			.5000					
Cherryville	,		.4400						Hobgood			.5000					
Cramerton			.4250						Littleton			.6100					
Dallas			.3800						Roanoke Rap	ids		.5740		1%			
Gastonia			.5300		3%				Scotland Necl			.6000		-7.			
* High Shoals			.4000		270				Weldon	- -		.7000					
* Kings Mounta	ain		.4000		3%				Harnett	2003	.7350		6%				
Lowell	****		.4000		270				Angier	2000	1,000	.5300	0,70				
McAdenville			.3000						* Benson			.5300		2%			
Mount Holly			.5400						* Broadway			.4400		270			
Ranlo			.3700						Coats			.6200					
Spencer Mou	ntain		.1300						Dunn			.5200					
Stanley	il talli		.5400						Erwin			.4800					
Gates	2001	.9750	.5400						Lillington			.5600					
Gatesville	2001	.9730	.2200						Haywood	2006	.4970	.5000	3%				
Graham	2002	.6050	.2200	3%					Canton	2000	.4270	.5800	370				
Lake Santeetl		.0050	.1400	3 /0					Clyde			.4300					
Robbinsville	an		.5000						Maggie Valley	T 7		.4200					
Granville	2002	.7550	.5000	3%					Waynesville	y		.4000					
Butner	2002	.7550	.2500	3 /0					Henderson	2007	.4620	.4000	3%				
Creedmoor			.7250						Flat Rock	2007	.4020	.0750	3 70				
Oxford			.5500						Flat Rock Fletcher			.2700					
			.4500							1							
Stem									Hendersonvill	ie		.3800					
Stovall	2005	7460	.4900						Laurel Park			.2700					
Greene	2005	.7460	5000						Mills River			.0750					
Hookerton			.5000						* Saluda	2002	0100	.5400	20/				
Snow Hill			.3500						Hertford	2003	.9100	==00	3%	20/			
Walstonburg	2004	c04.4	.5000	20/					Ahoskie			.7700		3%			
Guilford	2004	.6914		3%					Cofield			.4500					
* Archdale			.2900						Como			.3000					
* Burlington			.6250				[Harrellsville			.3500					
* Gibsonville			.5150						Murfreesboro	0		.6800					
Greensboro			.6350		3%		1		Winton			.5800					
* High Point			.6330		3%		1		Hoke	2006	.7000						
Jamestown			.3500				1		Raeford			.4800					
* Kernersville			.5500				1		* Red Springs			.6200					

TABLE 75. -Continued

				T		T	ocal	Local	Continued				T		l 1	Local	Local
	Year	Ad V	alorem		upancy		red food	land		Year	Z bA	alorem		upancy		ared food	land
	of		ax		tax		tax	transfer		of		ax		tax	ргер	tax	transfer
	latest		ax ates		ates		ates	tax**		latest		ates		ates	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	[\$]	[\$]	[%]	[%]	[%]	[%]	[%]
Hyde	2003	.7150	[+]	3%	[, 4]	[, , ,]	[,,,]	[,,,]	Macon	2007	.2450	[+]	3%	E, *3	E, *3	[, 4]	1,743
Iredell	2007	.4450							Franklin			.2500					
* Davidson			.3450						* Highlands			.1350					
Harmony			.1000						Madison	2004	.5100		5%				
Love Valley			.2500						Hot Springs			.5100					
Mooresville			.5500		4%				Mars Hill			.4600					
Statesville			.3800		5%				Marshall			.4900					
Troutman			.4800						Martin	2001	.7850		6%				
Jackson	2004	.3600		3%					Bear Grass			.2700					
Dillsboro			.2700						Everetts			.4800					
Forest Hills			.1000						Hamilton			.5700					
* Highlands			.1350						Hassell			.2500					
Sylva			.4200						Jamesville			.7000					
Webster			.0800						Oak City			.4500					
Johnston	2003	.7800		3%					Parmele			.6800					
* Benson			.5300		2%				Robersonville	•		.6000					
Clayton			.5400						Williamston			.8000					
Four Oaks			.3300						McDowell	2003	.5500		3%				
* Kenly			.6100						Marion			.5100					
Micro			.5000						Old Fort			.4500					
Pine Level			.4400						Mecklenburg	2003	.8387		8%		1%		
Princeton			.5500						Charlotte			.4586					
Selma			.4900		2%				Cornelius			.2750					
Smithfield			.5700		2%				* Davidson			.3450					
Wilson's Mills	3		.2700						Huntersville			.2900					
* Zebulon			.5500						Matthews			.3075					
Jones	2006	.6800							* Mint Hill			.2750					
Maysville			.5400						Pineville			.3000					
Pollocksville			.3300						* Stallings			.2500					
Trenton			.3700						* Weddington			.0300					
Lee	2007	.7500		3%					Mitchell	2001	.5200		3%				
* Broadway			.4400						Bakersville			.4900					
Sanford	• • • •		.5500						Spruce Pine			.4300					
Lenoir	2001	.8400		3%													
* Grifton			.5500						Montgomery	2004	.5800		3%				
Kinston			.6000		3%				Biscoe			.5500					
La Grange			.5000						Candor	_		.5800					
Pink Hill			.5800						Mount Gilead	i		.5800					
Lincoln	2004	.6100		3%					Star			.6100					
Lincolnton			.5600		3%				Troy			.4800					

TABLE 75. -Continued

	1	1		_		_			Continucu				_		_		
				I	Local		ocal	Local					1	Local		ocal	Local
	Year	Ad V	alorem	occ	upancy	prepa	red food	land		Year	Ad V	⁷ alorem	occ	upancy	prepa	ared food	land
	of	t	ax		tax		tax	transfer		of	1	tax		tax		tax	transfer
	latest	r	ates	1	rates	r	ates	tax**		latest	r	ates	1	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	[\$]	[\$]	[%]	[%]	[%]	[%]	[%]
Moore	2007	.4450	1.7	3%					Onslow (continued		2.3	Į., j	L				Ę
Aberdeen			.4300						Swansboro	,		.3530					
Cameron			.5600														
Carthage			.4000						Orange	2005	.9500		2%				
Foxfire Villag	10		.3200						Carrboro	2005	.5500	.6537	270				
Pinebluff	,c		.4000						* Chapel Hill			.5220		3%			
Pinehurst			.2800						* Durham			.6130		370			
			.6600													10/	
Robbins									Hillsborough			.6910 .5000				1%	
Southern Pine	es		.3400						* Mebane	2004	<i>(525</i>	.5000					
Taylortown			.4000						Pamlico	2004	.6525						
Vass			.4800						Alliance			•••					
Whispering P			.3100						Arapahoe			•••					
Nash	2001	.7000		5%					Bayboro			.2250					
Bailey			.6100						Grantsboro			.0500					
Castalia			.2000						Mesic			.2300					
Dortches			•••						Minnesott Bea	ich		.1800					
Middlesex			.5500						Oriental			.2000		3%			
Momeyer			.0900						Stonewall			.1500					
Nashville			.6300						Vandemere			.2000					
Red Oak									Pasquotank	2006	.5000		6%				1%
* Rocky Mount			.5500						* Elizabeth City	7		.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			.1750	0 / 0	3%				* Surf City			.3100		3%			
Kure Beach			.1350		3%				Topsail Beach			.2700		3%			
Wilmington			.3000		3%				* Wallace	-		.6600		270			
Wrightsville I	Roach		.0634		3%				Watha			.0500					
· ·	2007	.7800	.0054		370				Perquimans	2000	.6700	.0500					1%
Northampton	2007	./600	.4400						Hertford	2000	.0700	.4900					1 /0
Conway			.6000						Winfall			.4800					
Garysburg										2005	7000	.4800	50 /				
Gaston			.5000 .5500						Person	2005	.7000	(140	5%				
Jackson									Roxboro	2004	7100	.6140	60 /				
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 Topsail	Beach		.1600		3%				Grimesland			.4500					
Richlands			.3800						Simpson			.4500					
* Surf City			.3100		3%				Winterville			.4500					
Sull City			1 .5100	1	370		ı	Í	vviiici viiic		I	1 .4500	i !		i !		Í

TABLE 75. -Continued

-				Γ .					Continuea		ı		ı .		т ,	, ,	
					Local		∡ocal	Local						Local		Local	Local
	Year		/alorem		upancy		red food	land		Year		alorem	occ	upancy	prep	ared food	land
	of		tax		tax		tax	transfer		of		ax		tax		tax	transfer
	latest		ates	L	rates		ates	tax**		latest		ates		rates		rates	tax**
Counties/	reval-	County	Municipal	County	Municipal	County	Municipal	County	Counties/	reval-	County	Municipal	County	_	County	Municipal	
Municipalities	uation	[\$]	[\$]	[%]	[%]	[%]	[%]	[%]	Municipalities	uation	[\$]	[\$]	[%]	[%]	[%]	[%]	[%]
Polk	2001	.6800		3%					Rockingham (cont	inued)							
Columbus			.4920		3%				Mayodan			.5300					
* Saluda			.5400						Reidsville			.7300		2%			
Tryon			.6175		3%				Stoneville			.6700					
Randolph	2007	.5350		3%					Wentworth								
* Archdale			.2900														
Asheboro			.5500						Rowan	2007	.5950		3%				
Franklinville			.4000						China Grove			.3800					
* High Point			.6330		3%				Cleveland			.1900					
Liberty			.5125						East Spencer			.6300					
Ramseur			.5000						Faith			.4100					
Randleman			.5800						Granite Quar	rv		.3300					
Seagrove			.4000						* Kannapolis	-3		.4970					
Staley			.1250						Landis			.4000					
* Thomasville			.5700		6%				Rockwell			.2500					
Trinity			.1000		0 / 0				Salisbury			.5900					
Richmond	2004	.9300	.1000	3%					Spencer			.6000					
Dobbins Heig		.5500	.5000	5 / 0					Rutherford	2007	.5300	.0000	5%				
Ellerbe	1113		.5000						Bostic	2007	.5500	.2500	3 70				
Hamlet			.6600						Chimney Roc	l _z		.1150					
Hoffman			.2000						Ellenboro	N.		.2200					
Norman									Forest City			.2900					
									•			.2100					
Rockingham	2005	0000	.4800						Lake Lure								
Robeson	2005	.8000	6000						Ruth			.2600					
Fairmont			.6900						Rutherfordto	n		.5200					
Lumber Bridg	ge		.3000		20/				Spindale	****	0400	.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 Grove	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		- / 4		[Wagram			.6500					
Manison	ļ		1 ./300	i l		I	I	I	magi ain		I	.0200	I	I	I	Ī	I

TABLE 75. -Continued

				т	Local	т	ocal		Continued		I		т т	ocal	Т	Local	Local
	V	A -1 X	alorem					Local		¥7	7 L A	alorem					
	Year				upancy		red food	land		Year				upancy		ared food	land
	of		ax		tax		tax	transfer		of		tax		tax		tax	transfer
a	latest		ates		rates		ates	tax**	a	latest		ates		ates		rates	tax**
Counties/	reval-	•	Municipal	County	Municipal	County	Municipal	County	Counties/	reval-	County	Municipal	_	Municipal	County	Municipal	
Municipalities	uation 2005	[\$] .6700	[\$]	[%] 6%	[%]	[%]	[%]	[%]	Municipalities	uation	[\$] .9200	[\$]	[%]	[%]	[%]	[%]	[%]
Stanly	2005	.0700	.5600	0%					Vance	2000	.9200	(700	6%				
Albemarle									Henderson			.6700					
Badin			.3600						Kittrell			.1000					
* Locust			.3600						Middleburg	2000	6700	.2500	60/		10/		
Misenheimer			.2200						Wake	2000	.6780	5200	6%		1%		
New London			.1600						* Angier			.5300					
Norwood			.4000						Apex			.4000					
Oakboro			.4100						* Cary			.4200					
Red Cross			.1600						* Durham			.6130					
Richfield			.1500						Fuquay-Varii	na		.5200					
* Stanfield			.3800						Garner			.5750					
Stokes	2005	.6000							Holly Springs	3		.5300					
Danbury			.2500						Knightdale			.5000					
* King			.3599						* Morrisville			.4677					
* Tobaccoville			.0500						* Raleigh			.4350					
Walnut Cove			.4000						Rolesville			.5150					
Surry	2004	.6300							* Wake Forest			.5500					
Dobson			.3800						Wendell			.6400					
* Elkin			.4750		6%				* Zebulon			.5500					
Mount Airy			.6300		6%				Warren	2001	.8400						
Pilot Mountai	n		.5600		3%				Macon			.3000					
Swain	2005	.3300		3%					Norlina			.6400					
Bryson City			.3300						Warrenton			.6700					
Transylvania	2002	.5400		4%					Washington	2005	.7900		6%				
Brevard			.4950						Creswell			.3900					
Rosman			.4600						Plymouth			.5900					
									Roper			.8200					
Tyrrell	2005	.7400		6%					Watauga ++	2006	.3130		6%				
Columbia			.5000						* Beech Mount	ain		.5500		6%			
Union	2004	.7111							* Blowing Rock	ζ.		.2800		6%			
Fairview			.0200						Boone			.3700		3%			
Hemby Bridge			.0300						* Seven Devils			.5100		6%			
Indian Trail			.1500														
Lake Park			.2300						Wayne	2003	.7640						
Marshville			.3800						Eureka			.5400					
Marvin			.0500						Fremont			.6500					
Mineral Sprin	gs		.0270						Goldsboro			.6500		5%			
* Mint Hill	8-		.2750						* Mount Olive			.5900		- / -			
Monroe			.5500		5%				Pikeville			.5000					
* Stallings			.2500		2,0				Seven Springs			.5000					
Unionville			.0200						Walnut Creel			.3600					
Waxhaw			.3400						Wilkes	2007	.5700						
* Weddington			.0300						* Elkin	2007		.4750		6%			
U	,									L				U 70			
Wesley Chape	1		.0200						North Wilkes	poro		.5200					
Wingate			.3900						Ronda			.4000		_			
			1				[Wilkesboro			.4000		3%			

TABLE 75. -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	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	[\$]	[\$]	[%]	[%]	[%]	[%]	[%]
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.