

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

Counties/ Municipalities	Year of latest reval- uation	Ad Valorem tax rates		Local occupancy tax rates		Local prepared food tax rates		Local land transfer tax**	Counties/ Municipalities	Year of latest reval- uation	Ad Valorem tax rates		Local occupancy tax rates		Local prepared food tax rates		Local land transfer tax**
		County [\$]	Municipal [\$]	County [%]	Municipal [%]	County [%]	Municipal [%]	County [%]			County [\$]	Municipal [\$]	County [%]	Municipal [%]	County [%]	Municipal [%]	County [%]
Alamance	2001	.5800		3%					Bertie	2004	.7800						
Alamance			.2400						Askeville			.1500					
* Burlington			.6250						Aulander			.7600					
Elon			.3700						Colerain			.4500					
* Gibsonville			.5150						Kelford			.3600					
Graham			.4800						Lewiston-Woodville			.5500					
Greenlevel			.3400						Powellville			.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						Elizabethtown			.6250					
Anson	2002	.8940		3%					Tar Heel			.3000					
Ansonville			.2500						White Lake			.2300					
Lilesville			.4800						Brunswick +	2007	.3050		1%				
McFarlan			.2400						+ Bald Head Island			.2400			6%		
Morven			.4400						Belville			.0911					
Peachland			.3000						Boiling Spring Lakes			.1200					
Polkton			.2500						Bolivia			.0500					
Wadesboro			.5800						Calabash			.0700					
Ashe	2006	.3950		3%					Carolina Shores			.0800					
Jefferson			.3300						Caswell Beach			.1100			5%		
Lansing			.3700						Holden Beach			.0690			5%		
West Jefferson			.4300						Leland			.1166					
Avery	2006	.3900							Navassa			.2000					
Banner Elk			.3800						Northwest			.1500					
* Beech Mountain			.5500						Oak Island			.1245			5%		
Crossnore			.2400						Ocean Isle Beach			.0800			3%		
Elk Park			.2800						Sandy Creek			.3000					
Grandfather Village			...						Shallotte			.2800			3%		
Newland			.3300						Southport			.1500			3%		
* Seven Devils			.5100						St. James			.0500					
Sugar Mountain			.3300						Sunset Beach			.1150			5%		
Beaufort	2002	.6000							Varnantown			.0500					
Aurora			.5500						Buncombe	2006	.5250		4%				
Bath			.2700						Asheville			.4200					
Belhaven			.5200						Biltmore Forest			.2950					
Chocowinity			.4500						Black Mountain			.3200					
Pantego			.1600						Montreat			.3700					
Washington			.6000						Weaverville			.3800					
Washington Park			.3200				6%		Woodfin			.2650					

TABLE 75. -Continued

Counties/ Municipalities	Year of latest reval- uation	Ad Valorem tax rates		Local occupancy tax rates		Local prepared food tax rates		Local land transfer tax**	Counties/ Municipalities	Year of latest reval- uation	Ad Valorem tax rates		Local occupancy tax rates		Local prepared food tax rates		Local land transfer tax**
		County [\$]	Municipal [\$]	County [%]	Municipal [%]	County [%]	Municipal [%]				County [\$]	Municipal [\$]	County [%]	Municipal [%]	County [%]	Municipal [%]	
Franklin	2004	.8225		6%					Guilford (continued)								
Bunn			.6900						Oak Ridge		.0863						
Centerville			...						Pleasant Garden		.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			.4100						Halifax		.5000						
Cherryville			.4400						Hobgood		.5000						
Cramerton			.4250						Littleton		.6100						
Dallas			.3800						Roanoke Rapids		.5740		1%				
Gastonia			.5300		3%				Scotland Neck		.6000						
* High Shoals			.4000						Weldon		.7000						
* Kings Mountain			.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 Mountain			.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 Santeetlah			.1400						Clyde		.4300						
Robbinsville			.5000						Maggie Valley		.4200						
Granville	2002	.7550		3%					Waynesville		.4000						
Butner			.2500						Henderson	2007	.4620		3%				
Creedmoor			.7250						Flat Rock		.0750						
Oxford			.5500						Fletcher		.2700						
Stem			.4500						Hendersonville		.3800						
Stovall			.4900						Laurel Park		.2700						
Greene	2005	.7460							Mills River		.0750						
Hookerton			.5000						* Saluda		.5400						
Snow Hill			.3500						Hertford	2003	.9100		3%		3%		
Walstonburg			.5000						Ahoskie		.7700						
Guilford	2004	.6914		3%					Cofield		.4500						
* Archdale			.2900						Como		.3000						
* Burlington			.6250						Harrellsville		.3500						
* Gibsonville			.5150						Murfreesboro		.6800						
Greensboro			.6350		3%				Winton		.5800						
* High Point			.6330		3%				Hoke	2006	.7000						
Jamestown			.3500						Raeford		.4800						
* Kernersville			.5500						* Red Springs		.6200						

TABLE 75. -Continued

Counties/ Municipalities	Year of latest reval- uation	Ad Valorem tax rates		Local occupancy tax rates		Local prepared food tax rates		Local land transfer tax**	Counties/ Municipalities	Year of latest reval- uation	Ad Valorem tax rates		Local occupancy tax rates		Local prepared food tax rates		Local land transfer tax**
		County [\$]	Municipal [\$]	County [%]	Municipal [%]	County [%]	Municipal [%]				County [\$]	Municipal [\$]	County [%]	Municipal [%]	County [%]	Municipal [%]	
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-Varina			.5200					
* Stanfield			.3800						Garner			.5750					
Stokes	2005	.6000							Holly Springs			.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 Mountain			.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					
Tyrrell	2005	.7400		6%					Roper			.8200					
Columbia			.5000						Watauga ++	2006	.3130		6%				
Union	2004	.7111							* Beech Mountain			.5500		6%			
Fairview			.0200						* Blowing Rock			.2800		6%			
Hemby Bridge			.0300						Boone			.3700		3%			
Indian Trail			.1500						* Seven Devils			.5100		6%			
Lake Park			.2300						Wayne	2003	.7640						
Marshville			.3800						Eureka			.5400					
Marvin			.0500						Fremont			.6500					
Mineral Springs			.0270						Goldsboro			.6500		5%			
* Mint Hill			.2750						* Mount Olive			.5900					
Monroe			.5500				5%		Pikeville			.5000					
* Stallings			.2500						Seven Springs			.5000					
Unionville			.0200						Walnut Creek			.3600					
Waxhaw			.3400						Wilkes	2007	.5700						
* Weddington			.0300						* Elkin			.4750		6%			
Wesley Chapel			.0200						North Wilkesboro			.5200					
Wingate			.3900						Ronda			.4000					
									Wilkesboro			.4000		3%			

TABLE 75. -Continued

Counties/ Municipalities	Year of latest reval- uation	Ad Valorem tax rates		Local occupancy tax rates		Local prepared food tax rates		Local land transfer tax**	Counties/ Municipalities	Year of latest reval- uation	Ad Valorem tax rates		Local occupancy tax rates		Local prepared food tax rates		Local land transfer tax**
		County [\$]	Municipal [\$]	County [%]	Municipal [%]	County [%]	Municipal [%]				County [\$]	Municipal [\$]	County [%]	Municipal [%]	County [%]	Municipal [%]	
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						Yancey	2000	.5000		3%				
Stantonsburg			.4300						Burnsville			.5000					
Wilson			.5150														

* 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.