TABLE 76. LOCAL GOVERNMENT TAX RATES FISCAL YEAR 2004-2005

	1			т	ocal		ocal	Local	I AA KATES FISC	T TE/15	I 2004-2005		т	ocal	Т т	ocal	Local
	Year	AdV	alorem				red food	land		Year	447	alorem				red food	land
					upancy									upancy to:			
	of lotest		ax		tax		tax	transfer tax**		of		ax		tax		tax	transfer tax**
Counties/	latest	County	ates Municipal	County	rates Municipal	County	ates Municipal	County	Counties/	latest reval-	County	ates Municipal	County	rates Municipal	County	Municipal	County
Municipalities	reval- uation	[\$]	[\$]	[%]	[%]	[%]	[%]	[%]	Municipalities	uation	[\$]	[\$]	[%]	[%]	[%]	[%]	[%]
Alamance	2001	.5100	[Փ]	3%	[/0]	[/0]	[/0]	[/0]	Bertie	2004	.7800	[Փ]	[/0]	[/0]	[/0]	[/0]	[/0]
Alamance	2001	.5100	.2400	370					Askewville	2004	.7000	.1500					
* Burlington			.5550						Aulander			.7600					
Elon			.3700						Colerain			.4500					
* Gibsonville			.4950						Kelford			.3600					
Graham			.4800						Lewiston-We	oodvillo		.3800					
Greenlevel			.2500						Powellsville	oouvine		.2400					
Haw River			.4500						Roxobel			.3600					
* Mebane			.5000						Windsor			.1600					
Ossipee			.0500						Bladen	1999	.8600	.1000					
Swepsonville									Bladenboro	1999	.0000	.5900					
Alexander	2002	.4650	•••						Clarkton			.5700					
Taylorsville	2002	.4030	.3700						Dublin			.4900					
Alleghany	1999	.6000	.3700	3%					East Arcadia			.4800					
Aneghany Sparta	1999	.0000	.2000	3 /0					Elizabethtov			.6800					
Anson Anson	2002	.8750	.2000	3%					Tar Heel	VII		.3000					
Ansonville	2002	.0730	.2500	3 /0					White Lake			.4700					
Lilesville			.4800						Brunswick	1999	.5400	.4700	1%				
McFarlan			.2400						Bald Head Is		.3400	4650	1 /0	6%			
									Belville	sianu		.4650		0%			
Morven			.4400							T . l		.1500					
Peachland			.3000						Boiling Sprin	ng Lakes		.2500					
Polkton Wadesboro			.2500						Bolivia Calabash			.0600					
	1000	5000	.5800	3%								.1000					
Ashe	1998	.5800	4000	3%					Carolina Sho			.0800		50/			
Jefferson			.4000						Caswell Beach			.2200		5% 5%			
Lansing	_		.4600						Holden Beac	n		.1800		5%			
West Jefferso		5200	.5200						Leland			.1800					
Avery	2002	.5300	5100		<i>(</i> 0/				Navassa			.2700					
Banner Elk * Beech Mount	. • .		.5100		6%				Northwest			.2000		50/			
	aın		.6250		6%				Oak Island			.3500		5%			
Crossnore			.2400						Ocean Isle B			.1500		3%			
Elk Park	X 7*11		.3200						Sandy Creek	•		.3500		20/			
Grandfather	village								Shallotte			.2900		3%			
Newland			.3700						Southport			.3000		3%			
* Seven Devils			.5800		60 (St. James			.0500		<i></i>			
Sugar Mount		<000	.5200		6%				Sunset Beach			.1300		6%			
Beaufort	2002	.6000							Varnamtown		= 000	.0500	407				
Aurora			.5500						Buncombe	2002	.5900	= 200	4%				
Bath			.2500						Asheville			.5300					
Belhaven			.5200						Biltmore For			.3600					
Chocowinity			.4000						Black Mount	tain		.3850					
Pantego			.1600		(6)				Montreat			.3700					
Washington			.5500		6%				Weaverville			.4300					
Washington I	ark ark		.2400						Woodfin		l	.3850			I I		

TABLE 76. -Continued

				1	Local	т	1 ∡ocal	Local	-Continued				Т т	ocal	Т	ocal .	Local
	Year	A d X	/alorem		cupancy		red food	land		Year	747	/alorem		upancy		red food	land
	of		tax	000	tax		tax	transfer		of		tax		upancy tax		tax	transfer
	latest		ates	,	rates		ates	tax**		latest		ates		rates		ates	tax**
Counties/	reval-	County	Municipal	County	Municipal	County	Municipal		Counties/	reval-	County	Municipal	County		County	Municipal	County
Municipalities	uation	[\$]	[\$]	[%]	[%]	[%]	[%]		Municipalities	uation	[\$]	[\$]	[%]	[%]	[%]	[%]	[%]
Burke	2001	.5900	[4]	3%	[,,,]	[,,,]	[7.2]	[,,,]	Caswell	2004	.6000	[4]	[,,,]	[, v]	[, , ,	£7.*3	[,,,]
Connelly Spr			.0500						Milton			.2300					
Drexel	Ö		.3800						Yanceyville			.3000					
Glen Alpine			.2700						Catawba	2003	.4800						
* Hickory			.5000		5%				Brookford			.5200					
Hildebran			.1500						Catawba			.4800					
* Long View			.4000						Claremont			.4500		4%			
Morganton			.5000						Conover			.3800					
* Rhodhiss			.5500						* Hickory			.5000		5%			
Rutherford C	College		.1000						* Long View			.4000					
Valdese			.4000						* Maiden			.3800					
Cabarrus	2004	.5300		5%					Newton			.4400					
Concord			.4300						Chatham	2001	.6464		3%				
Harrisburg			.1350						* Cary			.4200					
* Kannapolis			.4970						Goldston			.1200					
* Locust			.4400						Pittsboro			.4300					
Midland			.1500						Siler City			.4300					
Mount Pleasa	ant		.4200														
* Stanfield			.3800						Cherokee	2004	.5200		3%				
Caldwell	2001	.5839	10000	3%					Andrews			.4700					
* Blowing Rocl			.2950		6%				Murphy			.4500					
Cajah Mount									1 ,								
Cedar Rock			.1000						Chowan	1998	.7400		3%				1%
Gamewell									Edenton			.4300					
Granite Falls	i		.4400														
* Hickory			.5000		5%				Clay	2002	.4000		3%				
Hudson			.3300						Hayesville			.3300					
Lenoir			.5400						·								
* Rhodhiss			.5500						Cleveland	2004	.5800		3%				
Sawmills			.1000						Belwood								
Camden	2001	.7500						1%	Boiling Sprin	ngs		.3000					
* Elizabeth Cit	ty		.6700						Casar			.0500					
Carteret	2001	.4200		5%					Earl			.1800					
Atlantic Beac	ch		.2300						Fallston			.0500					
Beaufort			.4400						Grover			.3600					
Bogue			.0500						* Kings Mount	tain		.3600		3%			
Cape Cartere	et		.2300						Kingstown			.3500					
Cedar Point			.0500						Lattimore			.1800					
Emerald Isle			.1650						Lawndale			.2300					
Indian Beach			.0900						Mooresboro								
Morehead Ci			.3800						Patterson Sp	rings							
Newport	-		.4300						Polkville	_		.0500					
Peletier			.0500						Shelby			.4200		3%			
Pine Knoll Sl	hores		.1800						Waco			.1000					
	•	1	•	•	•	•	•	•			•	•	•	1			•

TABLE 76. -Continued

									-Continued		<u>r </u>						
				I	Local		ocal	Local					l I	Local		Local	Local
	Year	Ad V	alorem	occ	upancy	prepa	red food	land		Year	Ad V	alorem	occ	cupancy	prepa	ared food	land
	of	t	ax		tax		tax	transfer		of	1	ax		tax		tax	transfer
	latest	r	ates		rates	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	[\$]	[\$]	[%]	[%]	[%]	[%]	[%]
Columbus	1997	.7800		3%					Davie	2001	.5700		3%				
Boardman			.0500						Bermuda Rui	n		.1500					
Bolton			.5500						Cooleemee			.3800					
Brunswick			.5500						Mocksville			.3200					
Cerro Gordo			.2000						Duplin	2001	.7700						
Chadbourn			.6800						Beulaville			.4900					
Fair Bluff			.6400						Calypso			.4700					
Lake Waccar	naw		.2700						* Faison			.5300					
Sandyfield			.3500						Greenevers			.2500					
Tabor City			.7000						* Harrells			.1200					
Whiteville			.4900						Kenansville			.4950					
Craven	2002	.5600		6%					Magnolia			.6200					
Bridgeton	2002	.2000	.4700	0,0					* Mount Olive			.5900					
Cove City			.1500						Rose Hill			.6650					
Dover			.3000						Teachey			.4500					
Havelock			.4500						* Wallace			.6600					
New Bern			.4700						Warsaw			.5900					
River Bend			.2200						Durham	2001	.7900	.5700	6%				
Trent Woods			.2700						* Chapel Hill	2001	.//00	.5750	0 70	3%			
Vanceboro			.4800						* Durham			.5830		376			
Cumberland	2003	.8800	.4000	5%		1%			* Morrisville			.4700					
	2003	.0000	1500	570		170											
* Falcon			.1500						* Raleigh	2001	.9300	.3950					
Fayetteville			.5300						Edgecombe	2001	.9300	1900					
Godwin			.1700						Conetoe			.1800					
Hope Mills			.4100 .1500						Leggett			.2500					
Linden			.6600						Macclesfield			.4500					
Spring Lake									Pinetops			.3700					
Stedman			.3700						Princeville			.7800					
Wade	400=	<	.2350	40/				40/	* Rocky Mount	t		.5000					
Currituck	1997	.6200		4%				1%	* Sharpsburg			.4500					
_	4000					4.0.1			Speed			.2500					
Dare	1998	.5400		5%		1%		1%	Tarboro			.4200					
Duck	_		.2000						* Whitakers		=	.6900					
Kill Devil Hil	ls		.4250						Forsyth	2001	.7080		6%				
Kitty Hawk			.3800						Bethania			.2500					
Manteo			.3700						Clemmons			.0900					
Nags Head			.3730						* High Point			.5400		3%			
Southern Sho			.2000						* Kernersville			.5250					
Davidson	2001	.5300							* King			.3599					
Denton			.5500						Lewisville			.1950					
* High Point			.5400		3%				Rural Hall			.2400					
Lexington			.5150		6%				* Tobaccoville			.0500					
* Thomasville			.5500		6%				Walkertown			.2000					
Wallburg			.0500						Winston-Sale	em		.5250					

TABLE 76. -Continued

						1			-Continued		T						
				I	ocal		ocal	Local					I	Local		ocal	Local
	Year	Ad V	alorem	occ	upancy	prepa	red food	land		Year	Ad V	alorem	occ	upancy	prepa	red food	land
	of	t	ax		tax		tax	transfer		of	1	ax		tax		tax	transfer
	latest	r	ates	1	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	[\$]	[\$]	[%]	[%]	[%]	[%]	[%]
Franklin	2004	.7900							Guilford (continue	ed)							
Bunn			.6900						Oak Ridge	,		.0863					
Centerville									Pleasant Gard	den		•••					
Franklinton			.6800						Sedalia			.2000					
Louisburg			.4850						Stokesdale								
* Wake Forest			.5400						Summerfield			.1050					
Youngsville			.5600						Whitsett								
Gaston	2003	.8930	.5000	3%					Halifax	1999	.8650	•••	3%				
Belmont	2003	.0730	.4600	370					Enfield	1777	.0050	.7000	3 /0				
Bessemer Cit	.y		.4100						Halifax			.5500					
Cherryville			.4400						Hobgood			.4500					
Cramerton			.4250						Littleton			.6500					
Dallas			.3500						Roanoke Rap			.4990					
Gastonia			.5400		3%				Scotland Necl	k		.6600					
* High Shoals			.4300						Weldon			.7500					
* Kings Mount	ain		.3600		3%				Harnett	2003	.7350		6%				
Lowell			.4000						Angier			.4600					
McAdenville			.3000						* Broadway			.4900					
Mount Holly			.4500						Coats			.6400					
Ranlo			.3700						Dunn			.4600					
Spencer Mou	ntain		.2600						Erwin			.4800					
Stanley			.5400						Lillington			.5600					
Gates	2001	.8500							Haywood	2002	.6100		3%				
Gatesville			.2200						Canton			.6100					
Graham	2002	.5900		3%					Clyde			.4500					
Lake Santeet			.1500						Maggie Valle	v		.3900					
Robbinsville			.5000						Waynesville	J		.4300					
Granville	2002	.6350	.2000	3%					Henderson	2003	.4750		3%				
Creedmoor	2002	.0550	.6500	370					Flat Rock	2003	.4750		370				
Oxford			.5500						Fletcher								
Stem			.4500						Hendersonvil	lo.		.4300					
Stovall			.4400						Laurel Park	ie		.3100					
	1997	0500	.4400														
Greene	1997	.8500	5500						Mills River			.0750					
Hookerton			.5500						* Saluda	400=	0400	.5000	201				
Snow Hill			.4600						Hertford	1995	.9100		3%				
Walstonburg			.5000						Ahoskie			.7000					
Guilford	2004	.6184		3%					Cofield			.4500					
* Archdale			.2600						Como			.3000					
* Burlington			.5550						Harrellsville			.3500					
* Gibsonville			.4950						Murfreesboro	0		.6800					
Greensboro			.5675		3%				Winton			.5800					
* High Point			.5400		3%				Hoke	1998	.7400						
Jamestown			.3500						Raeford			.4800					
* Kernersville			.5250						* Red Springs			.6600					

TABLE 76. -Continued

					Local	т		Local	-continucu					Local	,	Local	Local
	Year	7 L A	alorem				red food	land		Year	7.57	/alorem				ared food	land
	of		tax	000	tax		tax	transfer		of		tax	000	cupancy tax	prep	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		County	Municipal	County
Municipalities	uation	[\$]	[\$]	[%]	[%]	[%]	[%]	[%]	Municipalities	uation	[\$]	[\$]	[%]	[%]	[%]	[%]	[%]
Hyde	2003	.7150	[Ψ]	3%	[,0]	[/0]	[/0]	[/0]	Macon	2003	.3700	[4]	3%	[,0]	[/0]	[,0]	[/0]
Iredell	2003	.4350		0,0					Franklin	-000		.3200					
* Davidson	_000		.3450						* Highlands			.1600					
Harmony			.1000						Madison	2004	.5100	12000	3%				
Love Valley			.2500						Hot Springs			.5600					
Mooresville			.4800		3.88%				Mars Hill			.4600					
Statesville			.3800		5%				Marshall			.4600					
Troutman			.4000						Martin	2001	.7850		3%				
Jackson	2004	.3600		3%					Bear Grass			.2700					
Dillsboro			.3100						Everetts			.4800					
Forest Hills			.1000						Hamilton			.5700					
* Highlands			.1600						Hassell			.2500					
Sylva			.4200						Jamesville			.7000					
Webster			.0800						Oak City			.4500					
Johnston	2003	.7800		3%					Parmele			.6800					
Benson			.4300						Robersonville	e		.6000					
Clayton			.4900						Williamston			.8000					
Four Oaks			.3300						McDowell	2003	.5500		3%				
* Kenly			.6100						Marion			.5100					
Micro			.4500						Old Fort			.4000					
Pine Level			.4400						Mecklenburg	2003	.7567		6%		1%		
Princeton			.5200						Charlotte			.4200					
Selma			.4400		1%				Cornelius			.2600					
Smithfield			.5700		1%				* Davidson			.3450					
Wilson's Mil	ls		.0600						Huntersville			.2800					
* Zebulon			.4800						Matthews			.3075					
Jones	1998	.7700							* Mint Hill			.2750					
Maysville			.5400						Pineville			.3000					
Pollocksville			.4000						* Stallings			.2500					
Trenton			.5100						* Weddington			.0400					
Lee	2003	.6700		3%					Mitchell	2001	.5300		3%				
* Broadway			.4900						Bakersville			.4900					
Sanford			.5900						Spruce Pine			.4300					
Lenoir	2001	.7750		3%													
* Grifton			.5500						Montgomery	2004	.5800						
Kinston			.6000		3%				Biscoe			.5700					
La Grange			.5000						Candor			.5900					
Pink Hill			.5800						Mount Gilead	d		.6100					
Lincoln	2004	.6200		3%					Star			.5900					
Lincolnton			.5600		3%				Troy			.4800					

TABLE 76. - Continued

				,	1			•	-Continuea					1		1	T 1
	T 7	4.13	7.1		Local		Local	Local		X 7		7.1		ocal		Local	Local
	Year		alorem	occ	upancy		ared food	land		Year		/alorem		upancy		ared food	land
	of		tax		tax		tax	transfer		of		tax		tax		tax	transfer
C · · · · · · · · · · · · · · · · · · ·	latest		ates		rates		rates	tax**	G	latest	-	ates	4	ates		rates	tax**
Counties/ Municipalities	reval- uation	County	Municipal	County	Municipal	County	Municipal [%]	County	Counties/	reval- uation	County [\$]	Municipal	County	_	County [%]	Municipal	County
Moore	2003	[\$] .4750	[\$]	[%] 3%	[%]	[%]	[70]	[%]	Municipalities Onslow (continued		[4]	[\$]	[%]	[%]	[70]	[%]	[%]
Aberdeen	2003	.4/50	.4300	370					Swansboro	1)		.3800					
Cameron			.4900						Swallsbord			.3000					
									0	2001	9900		20/				
Carthage			.4200						Orange	2001	.8800	7140	2%				
Foxfire Villag	ge		.3200						Carrboro			.7148		20/			
Pinebluff			.4400 .3100						* Chapel Hill * Durham			.5750		3%			
Pinehurst Robbins			.6600									.5830 .6200				10/	
									Hillsborough							1%	
Southern Pin	ies		.3900						* Mebane	2004	(585	.5000					
Taylortown			.4000						Pamlico	2004	.6575						
Vass			.5300						Alliance								
Whispering F			.3400	5 0/					Arapahoe			.0300					
Nash	2001	.6600	<100	5%					Bayboro			.2500					
Bailey			.6100						Grantsboro			.0500					
Castalia			.2000						Mesic			.2000					
Dortches									Minnesott Be	ach		.1800		20/			
Middlesex			.5500						Oriental			.1500		3%			
Momeyer			.0500						Stonewall			.1500					
Nashville			.6100						Vandemere	4000	0.000	.2000	20/				40/
Red Oak									Pasquotank	1998	.8600	<=00	3%				1%
* Rocky Mount	t		.5000						* Elizabeth City	•	= 000	.6700	20/				
* Sharpsburg			.4500						Pender	2003	.5900	2=00	3%				
Spring Hope			.7000						Atkinson			.3700					
* Whitakers	1000	6000	.6900	20/					Burgaw			.5400					
New Hanover	1999	.6800	2000	3%	- CO.				St. Helena			.0500		201			
Carolina Bea	ich		.3800		6%				* Surf City			.3500		3%			
Kure Beach			.2950		3%				Topsail Beach	1		.2700		3%			
Wilmington			.4600		3%				* Wallace			.6600					
Wrightsville 1			.1430		3%				Watha	•		.0500					401
Northampton	2001	.8800	4400						Perquimans	2000	.6500	4000					1%
Conway			.4400						Hertford			.4800					
Garysburg			.6000						Winfall	2001	7500	.3500	50 /				
Gaston			.5000						Person	2001	.6700	< 400	5%				
Jackson			.5500						Roxboro	2004	5 000	.6400	60/				
Lasker			.1500						Pitt	2004	.7000	5000	6%				
Rich Square			.6300						Ayden			.5200					
Seaboard			.5000						Bethel			.5900					
Severn			.4200						Falkland			.4500					
Woodland	•000	<=00	.6000	20/					Farmville			.4900					
Onslow	2000	.6700		3%					Fountain			.6000					
Holly Ridge			.5000						Greenville			.5600					
Jacksonville			.5900		2				* Grifton			.5500					
North Topsai	II Beach		.4500		3%				Grimesland			.4500					
Richlands			.4500						Simpson			.4500					
* Surf City			.3500	l	3%	l	1	I	Winterville		l	.4500	I				

TABLE 76. -Continued

	1				, ,				-Continuea	T T	ı			, ,	ı .		
	X 7		7 1		Local		Local	Local		X 7	4 1 7	7 1		Local		Local	Local
	Year		alorem	occ	cupancy		ared food	land		Year		alorem	occ	cupancy	prepa	ared food	land
	of		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		Counties/	reval-	County	Municipal	County	_	County	Municipal	County
Municipalities	uation	[\$]	[\$]	[%]	[%]	[%]	[%]	[%]	Municipalities	uation	[\$]	[\$]	[%]	[%]	[%]	[%]	[%]
Polk	2001	.5876		3%					Rockingham (cont	tinued)							
Columbus			.4000		3%				Mayodan			.5300					
* Saluda			.5000						Reidsville			.6700					
Tryon			.6275						Stoneville			.6700					
Randolph	2001	.5000		3%					Wentworth			•••					
* Archdale			.2600														
Asheboro			.5500						Rowan	2003	.6300		3%				
Franklinville	;		.4000						China Grove			.4000					
* High Point			.5400		3%				Cleveland			.1900					
Liberty			.5125						East Spencer			.6300					
Ramseur			.4600						Faith			.4100					
Randleman			.5100						Granite Quar	ry		.3300					
Seagrove			.4000						* Kannapolis	•		.4970					
Staley			.1250						Landis			.2800					
* Thomasville			.5500		6%				Rockwell			.2500					
Trinity			.0500						Salisbury			.6150					
Richmond	2004	.7800	10000	3%					Spencer			.5800					
Dobbins Heig			.5000						Rutherford	2002	.6200	12.2.2	3%				
Ellerbe	560		.5000						Bostic	-00-	10200	.2500					
Hamlet			.6600						Chimney Roc	k		.1150					
Hoffman			.2000						Ellenboro	.11		.2500					
Norman									Forest City			.2800					
Rockingham									Lake Lure			.2800					
Robeson	1996	.9100	.4000						Ruth			.2600					
Fairmont	1990	.9100	.6900						Rutherfordto	n		.4900					
	las		.3000							11		.5100					
Lumber Brid	ige		.6500		3%				Spindale	2002	(750	.5100					
Lumberton			.0500		3%				Sampson	2003	.6750	4500					
Marietta									Autryville			.4500					
* Maxton			.9000						Clinton			.4100					
McDonald			.0500						* Faison			.5300					
Orrum									Garland			.6000					
Parkton			.4700						* Harrells			.1200					
Pembroke			.6700						Newton Grov	e		.3600					
Proctorville			.2000						Roseboro			.6500					
Raynham			.2500						Salemburg			.3200					
* Red Springs			.6600						Turkey			.2500					
Rennert			.1000						Scotland	2003	1.1000		3%				
Rowland			.7800		2%				East Laurinb	urg							
Saint Pauls			.5500						Gibson			.6800					
Rockingham	2003	.6350		3%					Laurinburg			.3800					
Eden			.5700						* Maxton			.9000					
Madison			.7300						Wagram			.6500					

TABLE 76. -Continued

					_	_				1			1 _				T
					Local		ocal	Local						Local		Local	Local
	Year		alorem		upancy	prepa	red food	land		Year	Ad V	alorem	occ	upancy	prep	ared food	land
	of	t	ax		tax		tax	transfer		of	1	ax		tax		tax	transfer
	latest	r	ates		rates		ates	tax**		latest	r	ates		rates		rates	tax**
	reval-	County	Municipal	County	Municipal	County	Municipal	County	Counties/	reval-	County	Municipal	County	Municipal	County	Municipal	County
Municipalities	uation	[\$]	[\$]	[%]	[%]	[%]	[%]	[%]	Municipalities	uation	[\$]	[\$]	[%]	[%]	[%]	[%]	[%]
Stanly	2001	.6675		6%					Vance	2000	.9000		3%				
Albemarle			.5600						Henderson			.6400					
Badin			.3200						Kittrell			.1000					
* Locust			.3600						Middleburg			.2500					
Misenheimer			.1500						Wake	2000	.6040		6%		1%		
New London			.1600						Apex			.4000					
Norwood			.4000						* Cary			.4200					
Oakboro			.4400						* Durham			.5830					
Red Cross			.1600						Fuquay-Vari	na		.5200					
Richfield			.1500						Garner			.5600					
* Stanfield			.3800						Holly Springs			.5300					
	2001	.6200	.3000							•		.5000					
Stokes	2001	.0200	2500						Knightdale * Morrisville								
Danbury			.2500									.4700					
* King			.3599						* Raleigh			.3950					
* Tobaccoville			.0500						Rolesville			.4850					
Walnut Cove			.4200						* Wake Forest			.5400					
Surry	2004	.6300							Wendell			.5400					
Dobson			.3800						* Zebulon			.4800					
* Elkin			.4750						Warren	2001	.8400						
Mount Airy			.5600		6%				Macon			.3000					
Pilot Mountair	n		.4800						Norlina			.6400					
Swain	1997	.5500		3%					Warrenton			.6500					
Bryson City			.5000						Washington	1997	1.0150		6%				
Transylvania	2002	.4800		3%					Creswell			.5000					
Brevard			.4950						Plymouth			.7200					
Rosman			.4600						Roper			.8200					
									Watauga	2002	.3500						
Tyrrell	1997	1.0100		6%					* Beech Mount	ain		.6250		6%			
Columbia		_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.6000						* Blowing Rock			.2950		6%			
Union	2004	.5250	.0000						Boone	- -		.4000		3%			
Fairview	200.	.0200	.0200						* Seven Devils			.5800		270			
Hemby Bridge			.0300						Seven Devils			.5000					
Indian Trail			.0800						Wayne	2003	.6600						
Lake Park			.2200						·	2003	.0000	.5000					
									Eureka								
Marshville			.3800						Fremont			.6500		- 0/			
Marvin			.0517						Goldsboro			.6000		5%			
Mineral Spring	gs		.0270						* Mount Olive			.5900					
* Mint Hill			.2750						Pikeville			.5000					
Monroe			.4800		5%				Seven Spring			.5000					
* Stallings			.2500						Walnut Cree			.3600					
Unionville			.0200						Wilkes	2003	.6100						
Waxhaw			.3400						* Elkin			.4750					
* Weddington			.0400						North Wilkes	sboro		.4600					
Wesley Chapel	el		.0200						Ronda			.4000					
Wingate			.3600				1		Wilkesboro		I	.3400	I	3%		Ī	I

TABLE 76. -Continued

				I	Local	L	ocal	Local					I	ocal	I	ocal	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	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	.7200		3%					Yadkin	1999	.6800						
Black Creek			.5500						Boonville			.4800					
Elm City			.6300						East Bend			.4800					
* Kenly			.6100						Jonesville			.5100		1%			
Lucama			.4500						Yadkinville			.3400					
Saratoga			.5800														
* Sharpsburg			.4500														
Sims			.4600														
Stantonsburg	;		.4300						Yancey	2000	.5000		3%				
Wilson			.4700						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.