



## County Sales and Use Tax Rates For Cities and Towns

*Qualifying sales of food are subject to the 2% county rate in all counties.*

| City or Town    | County       | Code | Rate  | City or Town        | County       | Code | Rate  | City or Town         | County       | Code | Rate  |
|-----------------|--------------|------|-------|---------------------|--------------|------|-------|----------------------|--------------|------|-------|
| Abbotsburg      | Bladen       | 9    | 2%    | Bessemer City       | Gaston       | 36   | 2%    | Catawba Heights      | Gaston       | 36   | 2%    |
| Aberdeen        | Moore        | 63   | 2%    | Bethania            | Forsyth      | 34   | 2%    | Ca-Vel               | Person       | 73   | 2%    |
| Advance         | Davie        | 30   | 2%    | Bethel              | Pitt         | 74   | 2.25% | Cedar Falls          | Randolph     | 76   | 2%    |
| Ahoskie         | Hertford     | 46   | 2%    | Bethlehem           | Catawba      | 18   | 2.25% | Cedar Grove          | Orange       | 68   | 2%    |
| Alamance        | Alamance     | 1    | 2%    | Beulaville          | Duplin       | 31   | 2%    | Cedar Island         | Carteret     | 16   | 2%    |
| Albemarle       | Stanly       | 84   | 2%    | Biltmore Forest     | Buncombe     | 11   | 2%    | Cedar Mountain       | Transylvania | 88   | 2%    |
| Albertson       | Duplin       | 31   | 2%    | Biscoe              | Montgomery   | 62   | 2%    | Cedar Point          | Carteret     | 16   | 2%    |
| Alexander       | Buncombe     | 11   | 2%    | Black Creek         | Wilson       | 98   | 2%    | Cedar Rock           | Caldwell     | 14   | 2%    |
| Alexander Mills | Rutherford   | 81   | 2%    | Black Mountain      | Buncombe     | 11   | 2%    | Centerville          | Franklin     | 35   | 2%    |
| Alexis          | Gaston       | 36   | 2%    | Bladenboro          | Bladen       | 9    | 2%    | Central Falls        | Randolph     | 76   | 2%    |
| Alliance        | Pamlico      | 69   | 2%    | Blanch              | Caswell      | 17   | 2%    | Cerro Gordo          | Columbus     | 24   | 2%    |
| Almond          | Swain        | 87   | 2%    | Blounts Creek       | Beaufort     | 7    | 2%    | Chadburn             | Columbus     | 24   | 2%    |
| Altamahaw       | Alamance     | 1    | 2%    | Blowing Rock        | *Watauga &   | 95   | 2%    | Chapel Hill          | *Orange &    | 68   | 2%    |
| Anderson        | Dare         | 28   | 2%    |                     | Caldwell     | 14   | 2%    |                      | Durham       | 32   | 2%    |
| Andrews         | Cherokee     | 20   | 2%    | Blue Ridge          | Buncombe     | 11   | 2%    | Charlotte            | Mecklenburg  | 60   | 2.5%  |
| Angier          | Harnett      | 43   | 2%    | Boardman            | Columbus     | 24   | 2%    | Cherokee             | Swain        | 87   | 2%    |
| Ansonville      | Anson        | 4    | 2%    | Boger City          | Lincoln      | 55   | 2%    | Cherry Point         | Craven       | 25   | 2%    |
| Apex            | Wake         | 92   | 2%    | Bogue               | Carteret     | 16   | 2%    | Cherryville          | Gaston       | 36   | 2%    |
| Apple Grove     | Ashe         | 5    | 2%    | Boiling Springs     | Cleveland    | 23   | 2%    | Chimney Rock Village | Rutherford   | 81   | 2%    |
| Aquone          | Macon        | 56   | 2%    | Boiling Spring Lake | Brunswick    | 10   | 2%    | China Grove          | Rowan        | 80   | 2%    |
| Arapahoe        | Pamlico      | 69   | 2%    | Bolivia             | Brunswick    | 10   | 2%    | Chinaquapin          | Duplin       | 31   | 2%    |
| Ararat          | Surry        | 86   | 2.25% | Bolton              | Columbus     | 24   | 2%    | Chocowinity          | Beaufort     | 7    | 2%    |
| Archdale        | *Randolph &  | 76   | 2%    | Bonlee              | Chatham      | 19   | 2%    | Claremont            | Catawba      | 18   | 2.25% |
|                 | Guilford     | 41   | 2%    | Bonnie Doone        | Cumberland   | 26   | 2.25% | Clarendon            | Columbus     | 24   | 2%    |
| Arcola          | Warren       | 93   | 2%    | Boomer              | Wilkes       | 97   | 2%    | Clarkton             | Bladen       | 9    | 2%    |
| Arden           | Buncombe     | 11   | 2%    | Boone               | Watauga      | 95   | 2%    | Clayton              | Johnston     | 51   | 2%    |
| Arlington       | Yadkin       | 99   | 2%    | Boonville           | Yadkin       | 99   | 2%    | Clemmons             | Forsyth      | 34   | 2%    |
| Ash             | Brunswick    | 10   | 2%    | Bostic              | Rutherford   | 81   | 2%    | Cleveland            | Rowan        | 80   | 2%    |
| Asheboro        | Randolph     | 76   | 2%    | Bowdens             | Duplin       | 31   | 2%    | Cliffside            | Rutherford   | 81   | 2%    |
| Asheville       | Buncombe     | 11   | 2%    | Brasstown           | Clay         | 22   | 2%    | Climax               | Guilford     | 41   | 2%    |
| Ashford         | McDowell     | 59   | 2%    | Brevard             | Transylvania | 88   | 2%    | Clinton              | Sampson      | 82   | 2.25% |
| Askewville      | Bertie       | 8    | 2%    | Bridgeton           | Craven       | 25   | 2%    | Clyde                | Haywood      | 44   | 2.25% |
| Assembly        | Haywood      | 44   | 2.25% | Broadway            | Lee          | 53   | 2%    | Coats                | Harnett      | 43   | 2%    |
| Atkinson        | Pender       | 71   | 2%    | Brookford           | Catawba      | 18   | 2.25% | Cofield              | Hertford     | 46   | 2%    |
| Atlantic        | Carteret     | 16   | 2%    | Brookside           | Wayne        | 96   | 2%    | Coinjock             | Currituck    | 27   | 2%    |
| Atlantic Beach  | Carteret     | 16   | 2%    | Browns Summit       | Guilford     | 41   | 2%    | Colerain             | Bertie       | 8    | 2%    |
| Aulander        | Bertie       | 8    | 2%    | Brunswick           | Columbus     | 24   | 2%    | Coleridge            | Randolph     | 76   | 2%    |
| Aurora          | Beaufort     | 7    | 2%    | Bryson City         | Swain        | 87   | 2%    | Colfax               | Guilford     | 41   | 2%    |
| Autryville      | Sampson      | 82   | 2.25% | Buies Creek         | Harnett      | 43   | 2%    | Collettsville        | Caldwell     | 14   | 2%    |
| Avon            | Dare         | 28   | 2%    | Bullock             | Granville    | 39   | 2%    | Colon                | Lee          | 53   | 2%    |
| Ayden           | Pitt         | 74   | 2.25% | Bunn                | Franklin     | 35   | 2%    | Columbia             | Tyrrell      | 89   | 2%    |
| Aydlett         | Currituck    | 27   | 2%    | Bunnlevel           | Harnett      | 43   | 2%    | Columbus             | Polk         | 75   | 2%    |
| Badin           | Stanly       | 84   | 2%    | Burgaw              | Pender       | 71   | 2%    | Comfort              | Jones        | 52   | 2%    |
| Bahama          | Durham       | 32   | 2%    | Burlington          | Alamance     | 1    | 2%    | Como                 | Hertford     | 46   | 2%    |
| Bailey          | Nash         | 64   | 2%    | Burnsville          | Yancey       | 100  | 2%    | Concord              | Cabarrus     | 13   | 2%    |
| Bakersville     | Mitchell     | 61   | 2%    | Butner              | Granville    | 39   | 2%    | Conetoe              | Edgecombe    | 33   | 2%    |
| Bald Creek      | Yancey       | 100  | 2%    | Butters             | Bladen       | 9    | 2%    | Conover              | Catawba      | 18   | 2.25% |
| Balfour         | Henderson    | 45   | 2%    | Buxton              | Dare         | 28   | 2%    | Connelly Springs     | Burke        | 12   | 2%    |
| Balsam          | Jackson      | 50   | 2%    | Bynum               | Chatham      | 19   | 2%    | Conway               | Northampton  | 66   | 2%    |
| Balsam Grove    | Transylvania | 88   | 2%    | Cajah Mountain      | Caldwell     | 14   | 2%    | Cooleemee            | Davie        | 30   | 2%    |
| Banner Elk      | Avery        | 6    | 2%    | Calabash            | Brunswick    | 10   | 2%    | Corapeake            | Gates        | 37   | 2%    |
| Barber          | Rowan        | 80   | 2%    | Calypso             | Duplin       | 31   | 2%    | Cordova              | Richmond     | 77   | 2%    |
| Barco           | Currituck    | 27   | 2%    | Camden              | Camden       | 15   | 2%    | Cornelius            | Mecklenburg  | 60   | 2.5%  |
| Barlum Springs  | Iredell      | 49   | 2%    | Cameron             | Moore        | 63   | 2%    | Corolla              | Currituck    | 27   | 2%    |
| Barnardsville   | Buncombe     | 11   | 2%    | Camp Lejeune        | Onslow       | 67   | 2%    | Cottonade            | Cumberland   | 26   | 2.25% |
| Barnesville     | Robeson      | 78   | 2%    | Candler             | Buncombe     | 11   | 2%    | Council              | Bladen       | 9    | 2%    |
| Bat Cave        | Henderson    | 45   | 2%    | Candor              | Montgomery   | 62   | 2%    | Cove City            | Craven       | 25   | 2%    |
| Bath            | Beaufort     | 7    | 2%    | Cane River          | Yancey       | 100  | 2%    | Cramerton            | Gaston       | 36   | 2%    |
| Bayboro         | Pamlico      | 69   | 2%    | Canton              | Haywood      | 44   | 2.25% | Cranberry            | Avery        | 6    | 2%    |
| Bear Creek      | Chatham      | 19   | 2%    | Cape Carteret       | Carteret     | 16   | 2%    | Creedmoor            | Granville    | 39   | 2%    |
| Bear Poplar     | Rowan        | 80   | 2%    | Cape Fear           | New Hanover  | 65   | 2%    | Creston              | Ashe         | 5    | 2%    |
| Beargrass       | Martin       | 58   | 2.25% | Caroleen            | Rutherford   | 81   | 2%    | Creswell             | Washington   | 94   | 2%    |
| Beaufort        | Carteret     | 16   | 2%    | Carolina Beach      | New Hanover  | 65   | 2%    | Crisp                | Edgecombe    | 33   | 2%    |
| Beech Mountain  | Avery &      | 6    | 2%    | Carolina Hills      | Henderson    | 45   | 2%    | Crossnore            | Avery        | 6    | 2%    |
|                 | *Watauga     | 95   | 2%    | Carolina Shores     | Brunswick    | 10   | 2%    | Crouse               | Lincoln      | 55   | 2%    |
| Belcross        | Camden       | 15   | 2%    | Carboro             | Orange       | 68   | 2%    | Crumpler             | Ashe         | 5    | 2%    |
| Belews Creek    | Forsyth      | 34   | 2%    | Carthage            | Moore        | 63   | 2%    | Culberson            | Cherokee     | 20   | 2%    |
| Belhaven        | Beaufort     | 7    | 2%    | Cary                | Wake         | 92   | 2%    | Culowhee             | Jackson      | 50   | 2%    |
| Bellarthur      | Pitt         | 74   | 2.25% | Casar               | Cleveland    | 23   | 2%    | Cumberland           | Cumberland   | 26   | 2.25% |
| Belmont         | Gaston       | 36   | 2%    | Cashiers            | Jackson      | 50   | 2%    | Cummock              | Lee          | 53   | 2%    |
| Belvidere       | Perquimans   | 72   | 2%    | Castalia            | Nash         | 64   | 2%    | Currie               | Pender       | 71   | 2%    |
| Belville        | Brunswick    | 10   | 2%    | Castle Hayne        | New Hanover  | 65   | 2%    | Currituck            | Currituck    | 27   | 2%    |
| Belwood         | Cleveland    | 23   | 2%    | Casville            | Rockingham   | 79   | 2%    | Dallas               | Gaston       | 36   | 2%    |
| Bennett         | Chatham      | 19   | 2%    | Caswell             | Lenoir       | 54   | 2%    | Dana                 | Henderson    | 45   | 2%    |
| Benson          | Johnston     | 51   | 2%    | Caswell Beach       | Brunswick    | 10   | 2%    | Danbury              | Stokes       | 85   | 2%    |
| Bermuda Run     | Davie        | 30   | 2%    | Catawba             | Catawba      | 18   | 2.25% | Davidson             | Mecklenburg  | 60   | 2.5%  |

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|-------------------|-------------|------|-------|---------------------|-------------|------|-------|------------------|--------------|------|-------|
| Davis             | Carteret    | 16   | 2%    | Franklinville       | Randolph    | 76   | 2%    | Hickory Grove    | Mecklenburg  | 60   | 2.5%  |
| Deep Gap          | Watauga     | 95   | 2%    | Freeland            | Brunswick   | 10   | 2%    | Hiddenite        | Alexander    | 2    | 2.25% |
| Deep Run          | Lenoir      | 54   | 2%    | Fremont             | Wayne       | 96   | 2%    | Highfalls        | Moore        | 63   | 2%    |
| Delco             | Columbus    | 24   | 2%    | Frisco              | Dare        | 28   | 2%    | Highlands        | Jackson &    | 50   | 2%    |
| Denton            | Davidson    | 29   | 2%    | Fuquay Varina       | Wake        | 92   | 2%    | High Point       | *Macon       | 56   | 2%    |
| Denver            | Lincoln     | 55   | 2%    | Gamewell            | Caldwell    | 14   | 2%    |                  | Davidson     | 29   | 2%    |
| Derita            | Mecklenburg | 60   | 2.5%  | Garland             | Sampson     | 82   | 2.25% |                  | *Guilford &  | 41   | 2%    |
| Dillsboro         | Jackson     | 50   | 2%    | Garner              | Wake        | 92   | 2%    |                  | Randolph     | 76   | 2%    |
| Dobson            | Surry       | 86   | 2.25% | Garysburg           | Northampton | 66   | 2%    | High Rock        | Davidson     | 29   | 2%    |
| Dortches          | Nash        | 64   | 2%    | Gaston              | Northampton | 66   | 2%    | High Shoals      | *Gaston &    | 36   | 2%    |
| Dover             | Craven      | 25   | 2%    | Gastonia            | Gaston      | 36   | 2%    | Hildebran        | Lincoln      | 55   | 2%    |
| Drexel            | Burke       | 12   | 2%    | Gates               | Gates       | 37   | 2%    | Hillsborough     | Burke        | 12   | 2%    |
| Dublin            | Bladen      | 9    | 2%    | Gatesville          | Gates       | 37   | 2%    | Hillsborough     | Orange       | 68   | 2%    |
| Dudley            | Wayne       | 96   | 2%    | George              | Northampton | 66   | 2%    | Hobbsville       | Gates        | 37   | 2%    |
| Dunn              | Harnett     | 43   | 2%    | Germanton           | Stokes      | 85   | 2%    | Hobgood          | Halifax      | 42   | 2%    |
| Durants Neck      | Perquimans  | 72   | 2%    | Gerton              | Henderson   | 45   | 2%    | Hobucken         | Pamlico      | 69   | 2%    |
| Durham            | Durham      | 32   | 2%    | Gibson              | Scotland    | 83   | 2%    | Hoffman          | Richmond     | 77   | 2%    |
| Eagle Rock        | Wake        | 92   | 2%    | Gibsonville         | *Guilford & | 41   | 2%    | Holden Beach     | Brunswick    | 10   | 2%    |
| Eagle Springs     | Moore       | 63   | 2%    |                     | Alamance    | 1    | 2%    | Hollister        | Halifax      | 42   | 2%    |
| Earl              | Cleveland   | 23   | 2%    | Gilkey              | Rutherford  | 81   | 2%    | Holster          | Halifax      | 42   | 2%    |
| East Arcadia      | Bladen      | 9    | 2%    | Glade Valley        | Alleghany   | 3    | 2%    | Holly Ridge      | Onslow       | 67   | 2%    |
| East Bend         | Yadkin      | 99   | 2%    | Glen Alpine         | Burke       | 12   | 2%    | Holly Springs    | Wake         | 92   | 2%    |
| East Fayetteville | Cumberland  | 26   | 2.25% | Glendale Springs    | Ashe        | 5    | 2%    | Hookerton        | Greene       | 40   | 2%    |
| East Flat Rock    | Henderson   | 45   | 2%    | Glendon             | Moore       | 63   | 2%    | Hope Mills       | Cumberland   | 26   | 2.25% |
| East Lake         | Dare        | 28   | 2%    | Glen Raven          | Alamance    | 1    | 2%    | Horse Shoe       | Henderson    | 45   | 2%    |
| East Laurinburg   | Scotland    | 83   | 2%    | Glenville           | Jackson     | 50   | 2%    | Hot Springs      | Madison      | 57   | 2%    |
| East Rockingham   | Richmond    | 77   | 2%    | Glenwood            | McDowell    | 59   | 2%    | Hubert           | Onslow       | 67   | 2%    |
| East Spencer      | Rowan       | 80   | 2%    | Gloucester          | Carteret    | 16   | 2%    | Hudson           | Caldwell     | 14   | 2%    |
| Eastover          | Cumberland  | 26   | 2.25% | Glouwin             | Cumberland  | 26   | 2.25% | Huntersville     | Mecklenburg  | 60   | 2.5%  |
| Eden              | Rockingham  | 79   | 2%    | Gold Hill           | Rowan       | 80   | 2%    | Hurdle Mills     | Person       | 73   | 2%    |
| Edenton           | Chowan      | 21   | 2%    | Goldboro            | Wayne       | 96   | 2%    | Husk             | Ashe         | 5    | 2%    |
| Edgemont          | Caldwell    | 14   | 2%    | Goldston            | Chatham     | 19   | 2%    | Icard            | Burke        | 12   | 2%    |
| Edneyville        | Henderson   | 45   | 2%    | Graham              | Alamance    | 1    | 2%    | Idlewild         | Mecklenburg  | 60   | 2.5%  |
| Edward            | Beaufort    | 7    | 2%    | Grandfather Village | Avery       | 6    | 2%    | Indian Beach     | Carteret     | 16   | 2%    |
| Efland            | Orange      | 68   | 2%    | Grandy              | Currituck   | 27   | 2%    | Indian Trail     | Union        | 90   | 2%    |
| Elizabeth City    | Pasquotank  | 70   | 2%    | Granite Falls       | Caldwell    | 14   | 2%    | Ingalls          | Avery        | 6    | 2%    |
| Elizabethtown     | Bladen      | 9    | 2%    | Granite Quarry      | Rowan       | 80   | 2%    | Ingold           | Sampson      | 82   | 2.25% |
| Elk Park          | Avery       | 6    | 2%    | Grantham            | Wayne       | 96   | 2%    | Iron Station     | Lincoln      | 55   | 2%    |
| Elkin             | *Surry &    | 86   | 2.25% | Grantsboro          | Pamlico     | 69   | 2%    | Ivanhoe          | Sampson      | 82   | 2.25% |
|                   | Wilkes      | 97   | 2%    | Grassy Creek        | Ashe        | 5    | 2%    | Jackson          | Northampton  | 66   | 2%    |
| Ellenboro         | Rutherford  | 81   | 2%    | Grayson             | Ashe        | 5    | 2%    | Jackson Hill     | Davidson     | 29   | 2%    |
| Ellerbe           | Richmond    | 77   | 2%    | Greenevers          | Duplin      | 31   | 2%    | Jackson Park     | Cabarrus     | 13   | 2%    |
| Elm City          | Wilson      | 98   | 2%    | Greenlevel          | Alamance    | 1    | 2%    | Jackson Springs  | Moore        | 63   | 2%    |
| Elon College      | Alamance    | 1    | 2%    | Green Mountain      | Yancey      | 100  | 2%    | Jacksonville     | Onslow       | 67   | 2%    |
| Emerald Isle      | Carteret    | 16   | 2%    | Greensboro          | Guilford    | 41   | 2%    | James City       | Craven       | 25   | 2%    |
| Emerson           | Bladen      | 9    | 2%    | Greenville          | Pitt        | 74   | 2.25% | Jamestown        | Guilford     | 41   | 2%    |
| Encas             | Wilson      | 98   | 2%    | Gregory             | Currituck   | 27   | 2%    | Jamesville       | Martin       | 58   | 2.25% |
| Enfield           | Halifax     | 42   | 2%    | Griffon             | *Pitt &     | 74   | 2.25% | Jarvisburg       | Currituck    | 27   | 2%    |
| Engelhard         | Hyde        | 48   | 2%    |                     | Lenoir      | 54   | 2%    | Jefferson        | Ashe         | 5    | 2%    |
| Enka              | Buncombe    | 11   | 2%    | Grimesland          | Pitt        | 74   | 2.25% | Jonas Ridge      | Burke        | 12   | 2%    |
| Ennice            | Alleghany   | 3    | 2%    | Grover              | Cleveland   | 23   | 2%    | Jonesville       | Yadkin       | 99   | 2%    |
| Enochville        | Rowan       | 80   | 2%    | Guilford            | Guilford    | 41   | 2%    | Julian           | *Randolph &  | 76   | 2%    |
| Ernul             | Craven      | 25   | 2%    | Guilford College    | Guilford    | 41   | 2%    |                  | Guilford     | 41   | 2%    |
| Erwin             | Harnett     | 43   | 2%    | Gulf                | Chatham     | 19   | 2%    | Kannapolis       | *Cabarrus &  | 13   | 2%    |
| Ether             | Montgomery  | 62   | 2%    | Gumberry            | Northampton | 66   | 2%    |                  | Rowan        | 80   | 2%    |
| Etowah            | Henderson   | 45   | 2%    | Half Moon           | Onslow      | 67   | 2%    | Kelford          | Bertie       | 8    | 2%    |
| Eure              | Gates       | 37   | 2%    | Halifax             | Halifax     | 42   | 2%    | Kelly            | Bladen       | 9    | 2%    |
| Eureka            | Wayne       | 96   | 2%    | Hallsboro           | Columbus    | 24   | 2%    | Kenansville      | Duplin       | 31   | 2%    |
| Everetts          | Martin      | 58   | 2.25% | Hamilton            | Martin      | 58   | 2.25% | Kenly            | *Johnston &  | 51   | 2%    |
| Evergreen         | Columbus    | 24   | 2%    | Hamlet              | Richmond    | 77   | 2%    |                  | Wilson       | 98   | 2%    |
| Fair Bluff        | Columbus    | 24   | 2%    | Hampstead           | Pender      | 71   | 2%    | Kernersville     | Forsyth      | 34   | 2%    |
| Fairfield         | Hyde        | 48   | 2%    | Hamptonville        | Yadkin      | 99   | 2%    | Kill Devil Hills | Dare         | 28   | 2%    |
| Fairmont          | Robeson     | 78   | 2%    | Harbinger           | Currituck   | 27   | 2%    | King             | Stokes       | 85   | 2%    |
| Fairview          | Buncombe    | 11   | 2%    | Harkers Island      | Carteret    | 16   | 2%    | Kings Mountain   | *Cleveland & | 23   | 2%    |
| Faison            | Duplin      | 31   | 2%    | Harmony             | Iredell     | 49   | 2%    |                  | Gaston       | 36   | 2%    |
| Faith             | Rowan       | 80   | 2%    | Harrells            | *Sampson &  | 82   | 2.25% | Kingstown        | Cleveland    | 23   | 2%    |
| Falcon            | Cumberland  | 26   | 2.25% |                     | Duplin      | 31   | 2%    | Kinston          | Lenoir       | 54   | 2%    |
| Falkland          | Pitt        | 74   | 2.25% | Harrellsville       | Hertford    | 46   | 2%    | Kipling          | Harnett      | 43   | 2%    |
| Fallston          | Cleveland   | 23   | 2%    | Harris              | Rutherford  | 81   | 2%    | Kittrell         | Vance        | 91   | 2%    |
| Farmer            | Randolph    | 76   | 2%    | Harrisburg          | Cabarrus    | 13   | 2%    | Kitty Hawk       | Dare         | 28   | 2%    |
| Farmerville       | Pitt        | 74   | 2.25% | Hassell             | Martin      | 58   | 2.25% | Knightdale       | Wake         | 92   | 2%    |
| Fayetteville      | Cumberland  | 26   | 2.25% | Hatteras            | Dare        | 28   | 2%    | Knotts Island    | Currituck    | 27   | 2%    |
| Ferguson          | Wilkes      | 97   | 2%    | Havelock            | Craven      | 25   | 2%    | Kure Beach       | New Hanover  | 65   | 2%    |
| Flat Rock         | Henderson   | 45   | 2%    | Haw River           | Alamance    | 1    | 2%    | La Grange        | Lenoir       | 54   | 2%    |
| Fleetwood         | Ashe        | 5    | 2%    | Hayesville          | Clay        | 22   | 2%    | Lafayette        | Cumberland   | 26   | 2.25% |
| Fletcher          | Henderson   | 45   | 2%    | Hays                | Wilkes      | 97   | 2%    | Lake Junaluska   | Haywood      | 44   | 2.25% |
| Fontana Dam       | Graham      | 38   | 2%    | Hazelwood           | Haywood     | 44   | 2.25% | Lake Lure        | Rutherford   | 81   | 2%    |
| Forest City       | Rutherford  | 81   | 2%    | Hemby Bridge        | Union       | 90   | 2%    | Lake Park        | Union        | 90   | 2%    |
| Forest Hills      | Jackson     | 50   | 2%    | Henderson           | Vance       | 91   | 2%    | Lake Santeetlah  | Graham       | 38   | 2%    |
| Fort Bragg        | Cumberland  | 26   | 2.25% | Hendersonville      | Henderson   | 45   | 2%    | Lake Toxaway     | Transylvania | 88   | 2%    |
| Fountain          | Pitt        | 74   | 2.25% | Henrico             | Northampton | 66   | 2%    | Lake View        | Moore        | 63   | 2%    |
| Four Oaks         | Johnston    | 51   | 2%    | Henrietta           | Rutherford  | 81   | 2%    | Lake Waccamaw    | Columbus     | 24   | 2%    |
| Foxfire Village   | Moore       | 63   | 2%    | Henry River         | Burke       | 12   | 2%    | Landis           | Rowan        | 80   | 2%    |
| Frank             | Avery       | 6    | 2%    | Hertford            | Perquimans  | 72   | 2%    | Lansing          | Ashe         | 5    | 2%    |
| Franklin          | Macon       | 56   | 2%    | Hickory             | *Catawba &  | 18   | 2.25% | Lasker           | Northampton  | 66   | 2%    |
| Franklinton       | Franklin    | 35   | 2%    |                     | Burke       | 12   | 2%    | Lattimore        | Cleveland    | 23   | 2%    |

| City or Town       | County      | Code | Rate  | City or Town         | County      | Code | Rate  | City or Town        | County       | Code | Rate  |
|--------------------|-------------|------|-------|----------------------|-------------|------|-------|---------------------|--------------|------|-------|
| Laurel Hill        | Scotland    | 83   | 2%    | Middletown           | Hyde        | 48   | 2%    | Palmyra             | Halifax      | 42   | 2%    |
| Laurel Park        | Henderson   | 45   | 2%    | Midland              | Cabarrus    | 13   | 2%    | Pantego             | Beaufort     | 7    | 2%    |
| Laurel Springs     | Alleghany   | 3    | 2%    | Midway               | Davidson    | 29   | 2%    | Parkton             | Robeson      | 78   | 2%    |
| Laurinburg         | Scotland    | 83   | 2%    | Midway Park          | Onslow      | 67   | 2%    | Parkwood            | Durham       | 32   | 2%    |
| Lawndale           | Cleveland   | 23   | 2%    | Millers Creek        | Wilkes      | 97   | 2%    | Parmele             | Martin       | 58   | 2.25% |
| Lawsonville        | Stokes      | 85   | 2%    | Mill Spring          | Polk        | 75   | 2%    | Patterson           | Caldwell     | 14   | 2%    |
| Leasburg           | Caswell     | 17   | 2%    | Milton               | Caswell     | 17   | 2%    | Patterson Springs   | Cleveland    | 23   | 2%    |
| Leggett            | Edgecombe   | 33   | 2%    | Milwaukee            | Northampton | 66   | 2%    | Paw Creek           | Mecklenburg  | 60   | 2.5%  |
| Leicester          | Buncombe    | 11   | 2%    | Mineral Springs      | Union       | 90   | 2%    | Peachland           | Anson        | 4    | 2%    |
| Leland             | Brunswick   | 10   | 2%    | Minneapolis          | Avery       | 6    | 2%    | Peletier            | Carteret     | 16   | 2%    |
| Lemon Springs      | Lee         | 53   | 2%    | Minnesott Beach      | Pamlico     | 69   | 2%    | Pelham              | Caswell      | 17   | 2%    |
| Lenoir             | Caldwell    | 14   | 2%    | Minpro               | Mitchell    | 61   | 2%    | Pembroke            | Robeson      | 78   | 2%    |
| Lewiston-Woodville | Bertie      | 8    | 2%    | Mint Hill            | Mecklenburg | 60   | 2.5%  | Pendleton           | Northampton  | 66   | 2%    |
| Lewisville         | Forsyth     | 34   | 2%    | Misenheimer          | Stanly      | 84   | 2%    | Penland             | Mitchell     | 61   | 2%    |
| Lexington          | Davidson    | 29   | 2%    | Mocksville           | Davie       | 30   | 2%    | Penrose             | Transylvania | 88   | 2%    |
| Liberty            | Randolph    | 76   | 2%    | Momeyer              | Nash        | 64   | 2%    | Pensacola           | Yancey       | 100  | 2%    |
| Lilesville         | Anson       | 4    | 2%    | Moncure              | Chatham     | 19   | 2%    | Pfafftown           | Forsyth      | 34   | 2%    |
| Lillington         | Harnett     | 43   | 2%    | Monroe               | Union       | 90   | 2%    | Pike Road           | Beaufort     | 7    | 2%    |
| Lincolnton         | Lincoln     | 55   | 2%    | Montezuma            | Avery       | 6    | 2%    | Pikeville           | Wayne        | 96   | 2%    |
| Linden             | Cumberland  | 26   | 2.25% | Montreat             | Buncombe    | 11   | 2%    | Pilot Mountain      | Surry        | 86   | 2.25% |
| Linville           | Avery       | 6    | 2%    | Mooreboro            | Cleveland   | 23   | 2%    | Pinebluff           | Moore        | 63   | 2%    |
| Linville Falls     | Burke       | 12   | 2%    | Mooreville           | Iredell     | 49   | 2%    | Pine Hall           | Stokes       | 85   | 2%    |
| Linwood            | Davidson    | 29   | 2%    | Moravian Falls       | Wilkes      | 97   | 2%    | Pinehurst           | Moore        | 63   | 2%    |
| Little Switzerland | McDowell    | 59   | 2%    | Morehead City        | Carteret    | 16   | 2%    | Pine Knoll Shores   | Carteret     | 16   | 2%    |
| Littleton          | Halifax     | 42   | 2%    | Morgans Corner       | Pasquotank  | 70   | 2%    | Pine Level          | Johnston     | 51   | 2%    |
| Locust             | Stanly      | 84   | 2%    | Morganton            | Burke       | 12   | 2%    | Pineola             | Avery        | 6    | 2%    |
| Long Beach         | Brunswick   | 10   | 2%    | Morrisville          | Wake        | 92   | 2%    | Pinetops            | Edgecombe    | 33   | 2%    |
| Longhurst          | Person      | 73   | 2%    | Morven               | Anson       | 4    | 2%    | Pinetown            | Beaufort     | 7    | 2%    |
| Longisland         | Catawba     | 18   | 2.25% | Mount Airy           | Surry       | 86   | 2.25% | Pineville           | Mecklenburg  | 60   | 2.5%  |
| Long View          | *Catawba &  | 18   | 2.25% | Mount Gilead         | Montgomery  | 62   | 2%    | Piney Creek         | Alleghany    | 3    | 2%    |
|                    | Burke       | 12   | 2%    | Mount Holly          | Gaston      | 36   | 2%    | Pine Hill           | Lenoir       | 54   | 2%    |
| Longwood           | Brunswick   | 10   | 2%    | Mount Mourne         | Iredell     | 49   | 2%    | Pinkney             | Gaston       | 36   | 2%    |
| Louisburg          | Franklin    | 35   | 2%    | Mount Olive          | *Wayne &    | 96   | 2%    | Pinnacle            | Stokes       | 85   | 2%    |
| Love Valley        | Iredell     | 49   | 2%    |                      | Duplin      | 31   | 2%    | Pisgah Forest       | Transylvania | 88   | 2%    |
| Lowell             | Gaston      | 36   | 2%    | Mount Pleasant       | Cabarrus    | 13   | 2%    | Pittsboro           | Chatham      | 19   | 2%    |
| Lowgap             | Surry       | 86   | 2.25% | Mount Ulla           | Rowan       | 80   | 2%    | Pleasant Garden     | Guilford     | 41   | 2%    |
| Lowland            | Pamlico     | 69   | 2%    | Mount Vernon Springs | Chatham     | 19   | 2%    | Pleasant Hill       | Northampton  | 66   | 2%    |
| Lucama             | Wilson      | 98   | 2%    | Mountain Home        | Henderson   | 45   | 2%    | Plumtree            | Avery        | 6    | 2%    |
| Lumber Bridge      | Robeson     | 78   | 2%    | Moyock               | Currituck   | 27   | 2%    | Plymouth            | Washington   | 94   | 2%    |
| Lumberton          | Robeson     | 78   | 2%    | Murfreesboro         | Hertford    | 46   | 2%    | Point Harbor        | Currituck    | 27   | 2%    |
| Lynn               | Polk        | 75   | 2%    | Murphy               | Cherokee    | 20   | 2%    | Polkton             | Anson        | 4    | 2%    |
| Macclesfield       | Edgecombe   | 33   | 2%    | Nags Head            | Dare        | 28   | 2%    | Polkville           | Cleveland    | 23   | 2%    |
| Mackeys            | Washington  | 94   | 2%    | Nakina               | Columbus    | 24   | 2%    | Pollocksville       | Jones        | 52   | 2%    |
| Macon              | Warren      | 93   | 2%    | Naples               | Henderson   | 45   | 2%    | Pope Air Force Base | Cumberland   | 26   | 2.25% |
| Madison            | Rockingham  | 79   | 2%    | Nashville            | Nash        | 64   | 2%    | Poplar Branch       | Currituck    | 27   | 2%    |
| Maggie Valley      | Haywood     | 44   | 2.25% | Navassa              | Brunswick   | 10   | 2%    | Potecasi            | Northampton  | 66   | 2%    |
| Magnolia           | Duplin      | 31   | 2%    | Nebo                 | McDowell    | 59   | 2%    | Powells Point       | Currituck    | 27   | 2%    |
| Maiden             | Catawba     | 18   | 2.25% | Neuse                | Wake        | 92   | 2%    | Powellsville        | Bertie       | 8    | 2%    |
| Mamers             | Harnett     | 43   | 2%    | Neuse Forest         | Craven      | 25   | 2%    | Princeton           | Johnston     | 51   | 2%    |
| Mamie              | Currituck   | 27   | 2%    | New Bern             | Craven      | 25   | 2%    | Princeville         | Edgecombe    | 33   | 2%    |
| Manns Harbor       | Dare        | 28   | 2%    | Newell               | Mecklenburg | 60   | 2.5%  | Proctorville        | Robeson      | 78   | 2%    |
| Manson             | Warren      | 93   | 2%    | New Hill             | Wake        | 92   | 2%    | Prospect Hill       | Caswell      | 17   | 2%    |
| Manteo             | Dare        | 28   | 2%    | New Holland          | Hyde        | 48   | 2%    | Providence          | Caswell      | 17   | 2%    |
| Maple              | Currituck   | 27   | 2%    | New Hope             | Wake        | 92   | 2%    | Purlear             | Wilkes       | 97   | 2%    |
| Maple Hill         | Pender      | 71   | 2%    | Newland              | Avery       | 6    | 2%    | Raeford             | Hoke         | 47   | 2%    |
| Marble             | Cherokee    | 20   | 2%    | New London           | Stanly      | 84   | 2%    | Raleigh             | Wake         | 92   | 2%    |
| Margarettsville    | Northampton | 66   | 2%    | Newport              | Carteret    | 16   | 2%    | Ramseur             | Randolph     | 76   | 2%    |
| Marietta           | Robeson     | 78   | 2%    | Newton               | Catawba     | 18   | 2.25% | Randleman           | Randolph     | 76   | 2%    |
| Marion             | McDowell    | 59   | 2%    | Newton Grove         | Sampson     | 82   | 2.25% | Ranlo               | Gaston       | 36   | 2%    |
| Marshall           | Madison     | 57   | 2%    | Niagra               | Moore       | 63   | 2%    | Ranlo Smyre         | Gaston       | 36   | 2%    |
| Marshallberg       | Carteret    | 16   | 2%    | Norlina              | Warren      | 93   | 2%    | Ransomville         | Beaufort     | 7    | 2%    |
| Mars Hill          | Madison     | 57   | 2%    | Norman               | Richmond    | 77   | 2%    | Raynham             | Robeson      | 78   | 2%    |
| Marshville         | Union       | 90   | 2%    | North Asheboro       | Randolph    | 76   | 2%    | Red Oak             | Nash         | 64   | 2%    |
| Marston            | Richmond    | 77   | 2%    | North Belmont        | Gaston      | 36   | 2%    | Red Springs         | Robeson      | 78   | 2%    |
| Marvin             | Union       | 90   | 2%    | Northside            | Granville   | 39   | 2%    | Reidsville          | Rockingham   | 79   | 2%    |
| Matthews           | Mecklenburg | 60   | 2.5%  | North Topsail Beach  | Onslow      | 67   | 2%    | Relief              | Mitchell     | 61   | 2%    |
| Maur               | Greene      | 40   | 2%    | Northwest            | Brunswick   | 10   | 2%    | Rennert             | Robeson      | 78   | 2%    |
| Maxton             | *Robeson &  | 78   | 2%    | North Wilkesboro     | Wilkes      | 97   | 2%    | Research Triangle   | *Durham &    | 32   | 2%    |
|                    | Scotland    | 83   | 2%    | Norwood              | Stanly      | 84   | 2%    | Park (RTP)          | Wake         | 92   | 2%    |
| Mayodan            | Rockingham  | 79   | 2%    | Oakboro              | Stanly      | 84   | 2%    | Rex                 | Robeson      | 78   | 2%    |
| Maysville          | Jones       | 52   | 2%    | Oak City             | Martin      | 58   | 2.25% | Rhodhiss            | *Caldwell &  | 14   | 2%    |
| McAdenville        | Gaston      | 36   | 2%    | Oak Island           | Brunswick   | 10   | 2%    |                     | Burke        | 12   | 2%    |
| McCain             | Hoke        | 47   | 2%    | Oak Ridge            | Guilford    | 41   | 2%    | Richfield           | Stanly       | 84   | 2%    |
| McDonald           | Robeson     | 78   | 2%    | Ocean Isle Beach     | Brunswick   | 10   | 2%    | Richlands           | Onslow       | 67   | 2%    |
| McFarlan           | Anson       | 4    | 2%    | Ocracoke             | Hyde        | 48   | 2%    | Rich Square         | Northampton  | 66   | 2%    |
| McGrady            | Wilkes      | 97   | 2%    | Old Forge            | McDowell    | 59   | 2%    | Ridgecrest          | Buncombe     | 11   | 2%    |
| McLeansville       | Guilford    | 41   | 2%    | Old Trap             | Camden      | 15   | 2%    | Ridgeway            | Warren       | 93   | 2%    |
| Mebane             | *Alamance & | 1    | 2%    | Olin                 | Iredell     | 49   | 2%    | Riegelwood          | Columbus     | 24   | 2%    |
|                    | Orange      | 68   | 2%    | Olivia               | Harnett     | 43   | 2%    | River Bend          | Craven       | 25   | 2%    |
| Merritt            | Pamlico     | 69   | 2%    | Oriental             | Pamlico     | 69   | 2%    | Rivermont           | Lenoir       | 54   | 2%    |
| Merry Hill         | Bertie      | 8    | 2%    | Orrum                | Robeson     | 78   | 2%    | Roanoke Rapids      | Halifax      | 42   | 2%    |
| Mesic              | Pamlico     | 69   | 2%    | Oteen                | Buncombe    | 11   | 2%    | Roaring Gap         | Alleghany    | 3    | 2%    |
| Micaville          | Yancey      | 100  | 2%    | Otto                 | Macon       | 56   | 2%    | Roaring River       | Wilkes       | 97   | 2%    |
| Micro              | Johnston    | 51   | 2%    | Overhills            | Harnett     | 43   | 2%    | Robbins             | Moore        | 63   | 2%    |
| Middleburg         | Vance       | 91   | 2%    | Oxford               | Granville   | 39   | 2%    | Robbinsville        | Graham       | 38   | 2%    |
| Middlesex          | Nash        | 64   | 2%    | Pactolus             | Pitt        | 74   | 2.25% | Robersonville       | Martin       | 58   | 2.25% |

| <u>City or Town</u> | <u>County</u> | <u>Code</u> | <u>Rate</u> | <u>City or Town</u> | <u>County</u> | <u>Code</u> | <u>Rate</u> | <u>City or Town</u> | <u>County</u> | <u>Code</u> | <u>Rate</u> |
|---------------------|---------------|-------------|-------------|---------------------|---------------|-------------|-------------|---------------------|---------------|-------------|-------------|
| Rockford            | Surry         | 86          | 2.25%       | Spencer             | Rowan         | 80          | 2%          | Verona              | Onslow        | 67          | 2%          |
| Rockingham          | Richmond      | 77          | 2%          | Spencer Mountain    | Gaston        | 36          | 2%          | Viewmont            | Catawba       | 18          | 2.25%       |
| Rockwell            | Rowan         | 80          | 2%          | Spindale            | Rutherford    | 81          | 2%          | Vilas               | Watauga       | 95          | 2%          |
| Rocky Mount         | *Nash &       | 64          | 2%          | Spot                | Currituck     | 27          | 2%          | Waco                | Cleveland     | 23          | 2%          |
|                     | Edgecombe     | 33          | 2%          | Spring Hope         | Nash          | 64          | 2%          | Wade                | Cumberland    | 26          | 2.25%       |
| Rocky Point         | Pender        | 71          | 2%          | Spring Lake         | Cumberland    | 26          | 2.25%       | Wadesboro           | Anson         | 4           | 2%          |
| Rodanthe            | Dare          | 28          | 2%          | Spruce Pine         | Mitchell      | 61          | 2%          | Wagram              | Scotland      | 83          | 2%          |
| Roduco              | Gates         | 37          | 2%          | St. James           | Brunswick     | 10          | 2%          | Wake Forest         | Wake          | 92          | 2%          |
| Rolesville          | Wake          | 92          | 2%          | Stacy               | Carteret      | 16          | 2%          | Wakula              | Robeson       | 78          | 2%          |
| Ronda               | Wilkes        | 97          | 2%          | Staley              | Randolph      | 76          | 2%          | Walkertown          | Forsyth       | 34          | 2%          |
| Roper               | Washington    | 94          | 2%          | Stallings           | Union         | 90          | 2%          | Wallace             | *Duplin &     | 31          | 2%          |
| Roseboro            | Sampson       | 82          | 2.25%       | Stanfield           | Stanly        | 84          | 2%          |                     | Pender        | 71          | 2%          |
| Rose Hill           | Duplin        | 31          | 2%          | Stanley             | Gaston        | 36          | 2%          | Wallburg            | Davidson      | 29          | 2%          |
| Rosman              | Transylvania  | 88          | 2%          | Stantonsburg        | Wilson        | 98          | 2%          | Walnut              | Madison       | 57          | 2%          |
| Rougemont           | Durham        | 32          | 2%          | Star                | Montgomery    | 62          | 2%          | Walnut Cove         | Stokes        | 85          | 2%          |
| Rowan Mill          | Rowan         | 80          | 2%          | State Road          | Surry         | 86          | 2.25%       | Walnut Creek        | Wayne         | 96          | 2%          |
| Rowland             | Robeson       | 78          | 2%          | Statesville         | Iredell       | 49          | 2%          | Walstonburg         | Greene        | 40          | 2%          |
| Roxboro             | Person        | 73          | 2%          | Stedman             | Cumberland    | 26          | 2.25%       | Wanchese            | Dare          | 28          | 2%          |
| Roxobel             | Bertie        | 8           | 2%          | Stella              | Carteret      | 16          | 2%          | Warne               | Clay          | 22          | 2%          |
| Ruffin              | Rockingham    | 79          | 2%          | Stem                | Granville     | 39          | 2%          | Warrensville        | Ashe          | 5           | 2%          |
| Rural Hall          | Forsyth       | 34          | 2%          | Stokes              | Pitt          | 74          | 2.25%       | Warrenton           | Warren        | 93          | 2%          |
| Ruth                | Rutherford    | 81          | 2%          | Stokesdale          | Guilford      | 41          | 2%          | Warsaw              | Duplin        | 31          | 2%          |
| Rutherford College  | Burke         | 12          | 2%          | Stoneville          | Rockingham    | 79          | 2%          | Washington          | Beaufort      | 7           | 2%          |
| Rutherfordton       | Rutherford    | 81          | 2%          | Stonewall           | Pamlico       | 69          | 2%          | Washington Park     | Beaufort      | 7           | 2%          |
| Saint Helena        | Pender        | 71          | 2%          | Stony Point         | Alexander     | 2           | 2.25%       | Watha               | Pender        | 71          | 2%          |
| Saint Pauls         | Robeson       | 78          | 2%          | Stovall             | Granville     | 39          | 2%          | Waves               | Dare          | 28          | 2%          |
| Salemburg           | Sampson       | 82          | 2.25%       | Stumpy Point        | Dare          | 28          | 2%          | Waxhaw              | Union         | 90          | 2%          |
| Salisbury           | Rowan         | 80          | 2%          | Sugar Grove         | Watauga       | 95          | 2%          | Waynesville         | Haywood       | 44          | 2.25%       |
| Salter Path         | Carteret      | 16          | 2%          | Suit                | Cherokee      | 20          | 2%          | Weaverville         | Buncombe      | 11          | 2%          |
| Saluda              | Polk          | 75          | 2%          | Summerfield         | Guilford      | 41          | 2%          | Webster             | Jackson       | 50          | 2%          |
| Salvo               | Dare          | 28          | 2%          | Sunbury             | Gates         | 37          | 2%          | Weddington          | Union         | 90          | 2%          |
| Sandy Creek         | Brunswick     | 10          | 2%          | Sunset Beach        | Brunswick     | 10          | 2%          | Weeksville          | Pasquotank    | 70          | 2%          |
| Sandy Ridge         | Stokes        | 85          | 2%          | Supply              | Brunswick     | 10          | 2%          | Welcome             | Davidson      | 29          | 2%          |
| Sandyfield          | Columbus      | 24          | 2%          | Surf City           | Pender        | 71          | 2%          | Weldon              | Halifax       | 42          | 2%          |
| Sanford             | Lee           | 53          | 2%          | Swannanoa           | Buncombe      | 11          | 2%          | Wendell             | Wake          | 92          | 2%          |
| Sapphire            | Transylvania  | 88          | 2%          | Swan Quarter        | Hyde          | 48          | 2%          | Wentworth           | Rockingham    | 79          | 2%          |
| Saratoga            | Wilson        | 98          | 2%          | Swansboro           | Onslow        | 67          | 2%          | Wesley Chapel       | Union         | 90          | 2%          |
| Sawmills            | Caldwell      | 14          | 2%          | Sweepsonville       | Alamance      | 1           | 2%          | West Concord        | Cabarrus      | 13          | 2%          |
| Saxapahaw           | Alamance      | 1           | 2%          | Sylva               | Jackson       | 50          | 2%          | West End            | Moore         | 63          | 2%          |
| Scaly Mountain      | Macon         | 56          | 2%          | Tabor City          | Columbus      | 24          | 2%          | West Jefferson      | Ashe          | 5           | 2%          |
| Scotland Neck       | Halifax       | 42          | 2%          | Tapoco              | Graham        | 38          | 2%          | Westfield           | Surry         | 86          | 2.25%       |
| Scotts              | Iredell       | 49          | 2%          | Tar Heel            | Bladen        | 9           | 2%          | Whispering Pines    | Moore         | 63          | 2%          |
| Scottville          | Ashe          | 6           | 2%          | Tarboro             | Edgecombe     | 33          | 2%          | Whitakers           | *Edgecombe &  | 33          | 2%          |
| Scranton            | Hyde          | 48          | 2%          | Taylorsville        | Alexander     | 2           | 2.25%       |                     | Nash          | 64          | 2%          |
| Seaboard            | Northampton   | 66          | 2%          | Taylortown          | Moore         | 63          | 2%          | White Lake          | Bladen        | 9           | 2%          |
| Seagrove            | Randolph      | 76          | 2%          | Teachey             | Duplin        | 31          | 2%          | White Oak           | Bladen        | 9           | 2%          |
| Sealevel            | Carteret      | 16          | 2%          | Terrell             | Catawba       | 18          | 2.25%       | White Plains        | Surry         | 86          | 2.25%       |
| Sedalia             | Guilford      | 41          | 2%          | Thomasville         | Davidson      | 29          | 2%          | Whitehead           | Alleghany     | 3           | 2%          |
| Selma               | Johnston      | 51          | 2%          | Thurmond            | Wilkes        | 97          | 2%          | Whiteville          | Columbus      | 24          | 2%          |
| Semora              | Caswell       | 17          | 2%          | Tillery             | Halifax       | 42          | 2%          | Whitnel             | Caldwell      | 14          | 2%          |
| Seven Devils        | Avery &       | 6           | 2%          | Timberlake          | Person        | 73          | 2%          | Whitsett            | Guilford      | 41          | 2%          |
| Seven Springs       | *Watauga      | 95          | 2%          | Toast               | Surry         | 86          | 2.25%       | Whittier            | *Jackson &    | 50          | 2%          |
| Severn              | Wayne         | 96          | 2%          | Tobaccoville        | Forsyth       | 34          | 2%          |                     | Swain         | 87          | 2%          |
| Seymour Johnson     | Northampton   | 66          | 2%          | Todd                | *Ashe &       | 5           | 2%          | Wilbar              | Wilkes        | 97          | 2%          |
| Air Force Base      | Wayne         | 96          | 2%          |                     | Watauga       | 95          | 2%          | Wildwood            | Carteret      | 16          | 2%          |
| Shady Forest        | Brunswick     | 10          | 2%          | Tomahawk            | Sampson       | 82          | 2.25%       | Wilkesboro          | Wilkes        | 97          | 2%          |
| Shallotte           | Brunswick     | 10          | 2%          | Topsail Beach       | Pender        | 71          | 2%          | Willard             | Pender        | 71          | 2%          |
| Shannon             | Robeson       | 78          | 2%          | Topton              | Cherokee      | 20          | 2%          | Williamston         | Martin        | 58          | 2.25%       |
| Sharpsburg          | *Nash         | 64          | 2%          | Townsville          | Vance         | 91          | 2%          | Williston           | Carteret      | 16          | 2%          |
|                     | Edgecombe &   | 33          | 2%          | Traphill            | Wilkes        | 97          | 2%          | Willow Springs      | Wake          | 92          | 2%          |
|                     | Wilson        | 98          | 2%          | Trenton             | Jones         | 52          | 2%          | Wilmington          | New Hanover   | 65          | 2%          |
| Shawsboro           | Currituck     | 27          | 2%          | Trent Woods         | Craven        | 25          | 2%          | Wilson              | Wilson        | 98          | 2%          |
| Shelby              | Cleveland     | 23          | 2%          | Trinity             | Randolph      | 76          | 2%          | Wilson's Mills      | Johnston      | 51          | 2%          |
| Sherrills Ford      | Catawba       | 18          | 2.25%       | Triplett            | Watauga       | 95          | 2%          | Windsor             | Bertie        | 8           | 2%          |
| Shiloh              | Camden        | 15          | 2%          | Troutman            | Iredell       | 49          | 2%          | Winfall             | Perquimans    | 72          | 2%          |
| Siler City          | Chatham       | 19          | 2%          | Troy                | Montgomery    | 62          | 2%          | Wingate             | Union         | 90          | 2%          |
| Siloam              | Surry         | 86          | 2.25%       | Tryon               | Polk          | 75          | 2%          | Winnabow            | Brunswick     | 10          | 2%          |
| Simpson             | Pitt          | 74          | 2.25%       | Tuckasegee          | Jackson       | 50          | 2%          | Winston-Salem       | Forsyth       | 34          | 2%          |
| Sims                | Wilson        | 98          | 2%          | Turkey              | Sampson       | 82          | 2.25%       | Winterville         | Pitt          | 74          | 2.25%       |
| Skyland             | Buncombe      | 11          | 2%          | Turnersburg         | Iredell       | 49          | 2%          | Winton              | Hertford      | 46          | 2%          |
| Sloop Point         | Pender        | 71          | 2%          | Tuxedo              | Henderson     | 45          | 2%          | Wise                | Warren        | 93          | 2%          |
| Smithfield          | Johnston      | 51          | 2%          | Tyner               | Chowan        | 21          | 2%          | Woodland            | Northampton   | 66          | 2%          |
| Smyrna              | Carteret      | 16          | 2%          | Unaka               | Cherokee      | 20          | 2%          | Woodfin             | Buncombe      | 11          | 2%          |
| Sneads Ferry        | Onslow        | 67          | 2%          | Union               | Hertford      | 46          | 2%          | Woodleaf            | Rowan         | 80          | 2%          |
| Snow Camp           | Alamance      | 1           | 2%          | Union Grove         | Iredell       | 49          | 2%          | Woodsdale           | Person        | 73          | 2%          |
| Snow Hill           | Greene        | 40          | 2%          | Union Mills         | Rutherford    | 81          | 2%          | Woodville           | Bertie        | 8           | 2%          |
| Sophia              | Randolph      | 76          | 2%          | Unionville          | Union         | 90          | 2%          | Worthville          | Randolph      | 76          | 2%          |
| South Mills         | Camden        | 15          | 2%          | Valdese             | Burke         | 12          | 2%          | Wrightsville Beach  | New Hanover   | 65          | 2%          |
| Southern Pines      | Moore         | 63          | 2%          | Vale                | Lincoln       | 55          | 2%          | Yadkinville         | Yadkin        | 99          | 2%          |
| Southern Shores     | Dare          | 28          | 2%          | Valle Crucis        | Watauga       | 95          | 2%          | Yanceyville         | Caswell       | 17          | 2%          |
| Southmont           | Davidson      | 29          | 2%          | Vanceboro           | Craven        | 25          | 2%          | Youngsville         | Franklin      | 35          | 2%          |
| Southport           | Brunswick     | 10          | 2%          | Vandemere           | Pamlico       | 69          | 2%          | Zebulon             | Wake          | 92          | 2%          |
| Sparta              | Alleghany     | 3           | 2%          | Varnamtown          | Brunswick     | 10          | 2%          | Zionville           | Watauga       | 95          | 2%          |
| Speed               | Edgecombe     | 33          | 2%          | Vass                | Moore         | 63          | 2%          | Zirconia            | Henderson     | 45          | 2%          |
|                     |               |             |             | Vaughan             | Warren        | 93          | 2%          |                     |               |             |             |

\*Use this county if unsure of the county in which the property is delivered.