

**PROPERTY TAX RATES AND LATEST YEAR OF REVALUATION FOR NORTH CAROLINA
COUNTIES AND MUNICIPALITIES**

(All Tax Rates Per \$100 Valuation)

FISCAL YEAR 1998-1999

**ISSUED BY
NORTH CAROLINA DEPARTMENT OF REVENUE
TAX RESEARCH DIVISION**

FINAL REPORT

JUNE 1999

1998-99 TAX RATES PER \$100 ASSESSED VALUATION

COUNTIES AND MUNICIPALITIES	YEAR OF LATEST REVALUATION	1998-99 TAX RATES PER \$100 ASSESSED VALUATION				TOTAL OF ALL JURISDICTIONS	NOTES: SPECIAL DISTRICT RATES FOR EACH COUNTY ARE GIVEN IN THE NOTES. NOTED ALSO ARE DISTRICT RATES LEVIED BY MUNICIPALITIES.
		COUNTY-WIDE	SPECIAL SCHOOL DISTRICTS	OTHER DISTRICTS	CITY OR TOWN		
Alamance	1993	\$.53	\$...	\$...	\$...	\$.53	Twelve fire districts: E.M. Holt, \$.05; Faucette, \$.06; East Alamance, \$.065; Snow Camp, \$.07; Altamahaw-Ossipee, Eli-Whitney/87 South, \$.08; 54 East, Northeast Alamance, Swepsonville, \$.09; Elon College, \$.095; Haw River, North Central Alamance, \$.11. Altamahaw-Ossipee Sanitation, \$.08. ***Burlington special downtown district, \$.20.
Alamance		.53	...	.05	.29	.87
Burlington		.53	...	***	.47	1.00	
Elon College		.53	...	...	.40	.93
Gibsonville:							
In Alamance		.53	...	...	.53	1.06
In Guilford		.6372	...	...	.5300	1.1672
Graham		.53	...	...	.40	.93
Greenlevel		.53	...	.11	.25	.89
Haw River		.53	...	...	.33	.86
Mebane:							
In Alamance		.53	...	...	.49	1.02
In Orange		.902	...	...	.490	1.392
Swepsonville		.53	...	.09	...	.62
Alexander	1994	.53	...	...	...	.53
Taylorsville		.53	...	...	.43	.96
Alleghany	1991	.58	...	...	...	.58
Sparta		.58	...	...	.20	.78
Anson	1994	.845	...	...	...	.845
Ansonville		.845	...	.030	.250	1.125
Lilesville		.845	...	...	.480	1.325
McFarlan		.845	...	...	.240	1.085
Morven		.845	...	.050	.390	1.285
Peachland		.845	...	...	.300	1.145
Polkton		.845	...	...	.250	1.095
Wadesboro		.845	...	...	.540	1.385

1998-99 TAX RATES PER \$100 ASSESSED VALUATION

COUNTIES AND MUNICIPALITIES	YEAR OF LATEST REVALUATION	SPECIAL SCHOOL DISTRICTS				CITY OR TOWN	TOTAL OF ALL JURISDICTIONS	NOTES: SPECIAL DISTRICT RATES FOR EACH COUNTY ARE GIVEN IN THE NOTES. NOTED ALSO ARE DISTRICT RATES LEVIED BY MUNICIPALITIES.
		COUNTY-WIDE	SCHOOL DISTRICTS	OTHER DISTRICTS				
Ashe	1998	\$.45	\$...	\$...	\$...	\$.45	Ten fire districts: West Jefferson, \$.015; Fleetwood, \$.028; Creston, Jefferson, \$.03; Glendale Springs, Lansing, Laurel Springs, Pond Mountain, Todd, \$.036; Warrentonville, \$.045.	
Jefferson		.45	...	...	.30	.75
Lansing		.45	...	...	.46	.91
West Jefferson		.45	...	...	.45	.90
Avery	1994	.5858	Three fire districts: Richland, \$.02; Chocowinity, Northside, \$.04.	
Banner Elk		.58	...	...	.50	1.08
Beech Mountain:								
In Avery		.58	...	...	.76	1.34
In Watauga		.435	...	...	.760	1.195
Crossnore		.58	...	...	.16	.74
Elk Park		.58	...	...	.32	.90
Grandfather Village		.58	...	...	...	.58
Newland		.58	...	...	.33	.91
Seven Devils:								
In Avery		.58	...	...	.84	1.42
In Watauga		.435	...	...	.840	1.275
Sugar Mountain		.58	...	...	.65	1.23
Beaufort	1994	.6060	Three fire districts: Richland, \$.02; Chocowinity, Northside, \$.04.	
Aurora		.60	...	...	.45	1.05
Bath		.60	...	...	.25	.85
Belhaven		.60	...	...	.54	1.14
Chocowinity		.60	...	...	.30	.90
Pantego		.60	...	...	.17	.77
Washington		.60	...	...	.57	1.17
Washington Park		.60	...	...	.23	.83
Bertie	1996	.7575		
Askewville		.75	...	...	.15	.90
Aulander		.75	...	...	.81	1.56
Colerain		.75	...	...	.50	1.25

1998-99 TAX RATES PER \$100 ASSESSED VALUATION

COUNTIES AND MUNICIPALITIES	YEAR OF LATEST REVALUATION	SPECIAL			CITY OR TOWN	TOTAL OF ALL JURISDICTIONS	NOTES: SPECIAL DISTRICT RATES FOR EACH COUNTY ARE GIVEN IN THE NOTES. NOTED ALSO ARE DISTRICT RATES LEVIED BY MUNICIPALITIES.
		COUNTY-WIDE	SCHOOL DISTRICTS	OTHER DISTRICTS			
Bertie (continued)							
Kelford		\$.75	\$...	\$...	\$.36	\$1.11	
Lewiston-Woodville		.7516	.91	
Powellsville		.7530	1.05	
Roxobel		.7526	1.01	
Windsor		.7515	.90	
Bladen							
	1991	.73757375	Fifteen fire districts: Clarkton, \$.03; Bladenboro Rural, Carvers Creek, Dublin, Elizabethtown Rural, Tar Heel, Tobemory, \$.05; Bay Tree, White Lake, White Oak, \$.06; Ammon, East Arcadia, Hickory Grove, Kelly, Lisbon, \$.07. General service district, \$.025.
Bladenboro		.7375	...	...	.6100	1.3475
Clarkton		.7375	...	...	.4900	1.2275
Dublin		.7375	...	...	.4900	1.2275
East Arcadia		.7375	...	...	.4500	1.1875
Elizabethtown		.7375	...	...	.7600	1.4975
Tar Heel		.7375	...	.0500	.3000	1.0875
White Lake		.7375	...	...	.4800	1.2175
Brunswick							
	1994	.685685	Smithville Township hospital district, \$.04.
Bald Head Island		.685	...	.040	.815	1.540
Belville		.685	...	...	.150	.835
Boiling Spring Lakes		.685	...	...	.350	1.035
Bolivia		.685	...	...	.150	.835
Calabash		.685	...	...	.060	.745
Caswell Beach		.685	...	.040	.240	.965
Holden Beach		.685	...	...	.200	.885
Leland		.685	...	...	.180	.865
Long Beach		.685	...	.040	.420	1.145
Navassa		.685	...	...	.300	.985
Northwest		.685	...	...	.200	.885
Ocean Isle Beach		.685	...	...	.170	.855
Sandy Creek		.685300	.985	
Shallotte		.685345	1.030	
Southport		.685040	.530	1.255	

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COUNTIES AND MUNICIPALITIES	YEAR OF LATEST REVALUATION	COUNTY-WIDE	SPECIAL SCHOOL DISTRICTS	OTHER DISTRICTS	CITY OR TOWN	TOTAL OF ALL JURISDICTIONS	
Brunswick (continued)							
Sunset Beach		\$.685	\$...	\$...	\$.135	\$.820	
Varnamtown		.685050	.735	
Yaupon Beach		.685040	.375	1.100	
Buncombe	1998*	.6363	Twenty-seven fire districts: Enka-Candler, \$.04; Fairview, Skyland, South Buncombe, \$.075; East Buncombe, \$.08; Skyland-Biltmore, \$.085; Fletcher, North Buncombe, West Buncombe, \$.09; Barnardsville, Broad River, Haw Creek, Hominy, Jupiter, Leicester, North Central, Northeast, Northwest, Reynolds, Upper Hominy, Woodfin, \$.10; Riceville, Swannanoa, \$.11; Beaverdam, Reems Creek, \$.12; French Broad, \$.14; Garren Creek, \$.15.
Asheville		.63	.20	...	.52	1.35
Biltmore Forest		.63	...	...	.35	.98
Black Mountain		.63	...	...	.35	.98
Montreat		.63	...	...	.40	1.03
Weaverville		.63	...	...	.43	1.06
Woodfin		.63	...	...	.28	.91
Burke	1994	.5959	Seventeen fire districts: Icard, Lovelady, Smokey Creek, Triple Community, \$.05; Brendletown, \$.06; Salem, \$.065; George Hildebran, \$.07; Oak Hill, \$.075; Carbon City, \$.085; West End, \$.10; Chesterfield, Drowning Creek, \$.11; Enola, South Mountain, \$.12; Lake James, \$.125; Glen Alpine, \$.14; Jonas Ridge, \$.15. ***Morganton downtown municipal service district, \$.14.
Connelly Springs		.59	...	...	.05	.64
Drexel		.59	...	...	.42	1.01
Glen Alpine		.59	...	...	.42	1.01
Hickory:							
In Burke		.59	...	...	.59	1.18
In Caldwell		.5829	...	.0071	.5900	1.1800
In Catawba		.55	...	...	.59	1.14
Hildebran		.59	...	...	.15	.74
Long View:							
In Burke		.59	...	...	.40	.99
In Catawba		.55	...	...	.40	.95
Morganton		.59	...	***	.46	1.05	
Rhodhiss:							
In Burke		.59	...	...	.55	1.14
In Caldwell		.58290071	.5500	1.1400	
Rutherford College		.5910	.69	
Valdese		.5942	1.01	

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		COUNTY-WIDE	SPECIAL SCHOOL DISTRICTS	OTHER DISTRICTS	CITY OR TOWN		
Cabarrus	1995*	\$.70	\$...	\$...	\$...	\$.70	Seventeen fire districts: Winecoff, \$.035; Allen, Enochville, Flowes Store, Mt. Mitchell, Mt. Pleasant, Odell, \$.04; Jackson Park, \$.045; Cold Water, Gold Hill, Harrisburg, Poplar Tent, \$.05; Midland, \$.055; Georgeville, Northeast, Rimer, \$.06; Richfield Misenheimer, \$.07. ***Concord downtown municipal service district, \$.22.
Concord		.70	...	***	.46	1.16	
Harrisburg		.70	...	.05	.11	.86
Kannapolis:							
In Cabarrus		.70	...	...	.49	1.19
In Rowan		.6375	...	...	.4900	1.1275
Mount Pleasant		.70	...	...	.42	1.12
Caldwell	1997*	.58295829	Fourteen fire districts: Grace Chapel, \$.0268; Bethlehem, \$.03; North Caldwell, \$.0359; North Catawba, \$.0431; Pearland, \$.0491; Gunpowder, \$.061; Gamewell, \$.0616; Patterson, South Caldwell, \$.0638; Kings Creek, \$.07; Yadkin Valley, \$.0704; Little River, \$.0809; Valmead/Lower Creek, \$.0857; Collettsville, \$.10. Caldwell County rescue squad, \$.0071. ***Lenoir downtown municipal service district, \$.19.
Blowing Rock:							
In Caldwell		.5829	...	.0071	.4700	1.0600
In Watauga		.435	...	...	.470	.905
Cajah Mountain		.5829	...	.0502	...	.6331
Cedar Rock		.5829	...	.0771	.1000	.7600
Gamewell		.5829	...	.0687	...	.6516
Granite Falls		.5829	...	.0071	.4500	1.0400
Hickory:							
In Caldwell		.5829	...	.0071	.5900	1.1800
In Burke		.59	...	...	.59	1.18
In Catawba		.55	...	...	.59	1.14
Hudson		.5829	...	.0681	.3500	1.0010
Lenoir		.5829	...	.0071***	.4900	1.0800
Rhodhiss:							
In Caldwell		.5829	...	.0071	.5500	1.1400
In Burke		.59	...	...	.55	1.14
Sawmills		.5829	...	.0071	.1500	.7400
Camden	1994	.7575	Two fire districts: Shiloh-Courthouse, South Mills, \$.05. Joyce Creek Watershed Improvement district, \$.02. ***Elizabeth City downtown municipal service district, \$.09.
Elizabeth City:							
In Camden		.75	...	...	.62	1.37
In Pasquotank		.73	...	***	.62	1.35	
Carteret	1997	.4242	Twenty-one fire districts: Broad-Gales Creek, Cape Carteret, Harkers Island, Otway, \$.04; Atlantic, Salter Path, Stella, \$.05; Harlowe, \$.055; Newport, \$.056; Beaufort, Harlowe/Mill Creek, Marshallberg, Wildwood, \$.06; South River-Merrimon, \$.07;
Atlantic Beach		.4231	.73	
Beaufort		.420105	.345	.870	
Bogue		.4206	.05	.53	
Cape Carteret		.4206	.26	.74	

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		COUNTY-WIDE	DISTRICTS	OTHER DISTRICTS			
Carteret (continued)							
Cedar Point		\$.42	\$...	\$.06	\$.05	\$.53	Mitchell Village/Crab Point, Stacy, \$.08; North River, \$.09; Atlantic Beach, Cedar Island, Davis, Sea Level, \$.10. Six rescue service districts: Broad-Gales Creek, \$.015; Cape Carteret, \$.02; Otway, \$.025; Mitchell Village, \$.04; Beaufort, \$.045; Sea Level, \$.09. Both Cape Carteret fire district and Cape Carteret rescue service district rates apply to property within Bogue, Cape Carteret, Cedar Point and Peletier. Both Beaufort fire district and Beaufort rescue service district rates apply to property within Beaufort.
Emerald Isle		.420	...	...	.185	.605
Indian Beach		.42	...	.05	.17	.64
Morehead City		.42	...	...	.40	.82
Newport		.42	...	...	.42	.84
Peletier		.42	...	.06	.05	.53
Pine Knoll Shores		.42	...	...	.16	.58
Caswell	1996*	.705705	Casville fire district, \$.03.
Milton		.705	...	...	.190	.895
Yanceyville		.705	...	...	.330	1.035
Catawba	1991	.5555	Nineteen fire districts: Viewmont, \$.0325; Conover Rural, \$.035; Bandys, Denver, Fairbrook, \$.04; Sherrills Ford, \$.042; Maiden, \$.0425; Mountain View, \$.0475; #1 Icard-Longview, #2 Icard-Mt. View, Newton, St. Stephens, Startown, \$.05; Cooksville, Oxford, \$.06; Propst, \$.065; Catawba, Claremont, \$.07; Longview Rural, \$.076. ***Newton municipal service district, \$.15.
Brookford		.55	...	...	.52	1.07
Catawba		.55	...	...	.49	1.04
Claremont		.55	...	...	.47	1.02
Conover		.55	...	...	.38	.93
Hickory:							
In Catawba		.55	...	...	.59	1.14
In Burke		.59	...	...	.59	1.18
In Caldwell		.5829	...	.0071	.5900	1.1800
Long View:							
In Catawba		.55	...	...	.40	.95
In Burke		.59	...	...	.40	.99
Maiden		.55	...	...	.40	.95
Newton		.55	...	***	.54	1.09	
Chatham	1995	.7979	Twelve fire districts: Circle City, \$.04; Moncure, \$.045; Bell's Annex, North Chatham, \$.055; Central Chatham, \$.06; Parkwood, \$.07; Bennett, Bonlee, Hope, \$.08; West Sanford, \$.08045; Goldston, \$.085; Staley, \$.10. Gulf-Goldston sanitary district, \$.15.
Cary:							
In Chatham		.79	...	...	.54	1.33
In Wake		.63	...	...	.54	1.17
Goldston		.790	...	.085	.080	.955
Pittsboro		.7958	1.37	
Siler City		.7947	1.26	

1998-99 TAX RATES PER \$100 ASSESSED VALUATION

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		COUNTY-WIDE	SPECIAL SCHOOL DISTRICTS	OTHER DISTRICTS				
Cherokee	1996	\$.47	\$...	\$...	\$...	\$.47	Ten fire districts: Brasstown, Hanging Dog, Martins Creek, Ranger, Valletown, Wolf Creek, \$.05; Bellview, Hiawassee Dam, Murphy Rural, Peachtree, \$.07. Bear Paw service district, \$.67.	
Andrews		.47	...	...	.57	1.04
Murphy		.47	...	...	.51	.98
Chowan	1998	.6969	Center Hill-Cross Roads fire district, \$.04.	
Edenton		.690	...	...	.355	1.045
Clay	1994	.4343	Four fire districts: Warne, \$.04; Hayesville Central, Shooting Creek, \$.05; Brasstown, \$.059.	
Hayesville		.43	...	...	.38	.81
Cleveland	1995*	.627627	Kings Mountain and Shelby school units extend beyond city limits. The Shelby school district tax rate applies to part of the city of Shelby. Cleveland County school district, \$.10. Four fire districts: County, Lattimore, \$.02; Rippy, \$.03; Fallston, \$.07. The town of Belwood is subject to either the Cleveland County or Fallston fire district tax rates. Cleveland County sanitary district, \$.02. ***Shelby downtown municipal service district, \$.30.	
Belwood		.627	.100	.040	...	.767
Boiling Springs		.627	.100	...	.300	1.027
Casar		.627	.100	.040	.050	.817		
Earl		.627	.100	.050	.100	.877		
Fallston		.627	.100	.070	.050	.847		
Grover		.627	.190	...	.290	1.107
Kings Mountain:								
In Cleveland		.627	.190	...	.400	1.217
In Gaston		.825	...	...	.400	1.225
Kingstown		.627	.100	.040	.350	1.117		
Lattimore		.627	.100	.040	.150	.917		
Lawndale		.627	.100	...	.230	.957
Mooresboro		.627	.100	.040	...	.767
Patterson Springs		.627	.100	.050	...	.777
Polkville		.627	.100	.040	.050	.817		
Shelby		.627	.220	***	.470	1.317		
Waco		.627	.100	.040	.050	.817		
Columbus	1997	.695695	Thirteen fire districts: Bolton, Buckhead, Hallsboro, Roseland, St. James, Williams, \$.06; Brunswick, Klondyke, \$.07; Old Dock, Welches Creek, \$.08; Cerro Gordo, Yam City, \$.10;	
Boardman		.695050	.745		
Bolton		.695060	.550	1.305		

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		COUNTY-WIDE	SCHOOL DISTRICTS	OTHER DISTRICTS			
Columbus (continued)							
Brunswick		\$.695	\$...	\$.020	\$.510	\$1.225	Acme Delco, \$.12. Cole's fire, ambulance and rescue district, \$.10.
Cerro Gordo		.695	...	...	.200	.895	Whiteville rescue district, \$.02. Riegelwood sanitary district, \$.30.
Chadbourn		.695	...	...	.680	1.375	***Whiteville downtown business district, \$.14.
Fair Bluff		.695	...	...	.640	1.335	
Lake Waccamaw		.695	...	...	.270	.965	
Sandyfield		.695	...	...	.350	1.045	
Tabor City		.695	...	...	.650	1.345	
Whiteville		.695	...	.020***	.440	1.155	
Craven	1994	.57	...	...	...	.57	Eleven fire districts: Township #1, \$.0238; West of New Bern, \$.0256; Rhems, \$.0275; Tri-Community, \$.0297; Township #7, \$.0365; Township #6, \$.038; Township #5, \$.0561; Little Swift Creek, \$.059; Sandy Point, \$.0619; Township #3, \$.0681; Township #9, \$.0713.
Bridgeton		.57	...	...	.50	1.07	***New Bern downtown municipal service district, \$.18.
Cove City		.57	...	...	.15	.72	
Dover		.5700	...	.0475	.3000	.9175	
Havelock		.57	...	...	.39	.96	
New Bern		.57	...	***	.47	1.04	
River Bend		.57	...	...	.15	.72	
Trent Woods		.570	...	...	.093	.663	
Vanceboro		.57	...	...	.50	1.07	
Cumberland	1996*	.84	...	...	...	.84	Eighteen fire districts: Special fire service district, \$.005; Beaver Dam, Bethany, Bonnie Doone, Cotton, Cumberland Road, Eastover, Godwin/Falcon, Gray's Creek, Lafayette Village, Lake Rim, Manchester, Pearces Mill, Stedman, Stoney Point, Vander, Wade, Westarea, \$.10. County recreation tax, \$.05.
Falcon		.84	...	.05	.15	1.04	***Downtown revitalization district, \$.10.
Fayetteville		.84	...	***	.51	1.35	
Godwin		.84	...	.05	.17	1.06	
Hope Mills		.84	...	.05	.38	1.27	
Linden		.84	...	...	.15	.99	
Spring Lake		.84	...	...	.55	1.39	
Stedman		.84	...	.05	.37	1.26	
Wade		.84	...	.05	.21	1.10	
Currituck	1997	.6464	Four fire districts: Poplar Branch, \$.04; Crawford, \$.06; Moyock (except Gibbs Woods), \$.065; Fruitville, \$.08. Ocean Sands water/sewer district, \$.31.

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		COUNTY-WIDE	SCHOOL DISTRICTS	OTHER DISTRICTS				
Dare	1998	\$.47	\$...	\$...	\$...	\$.47	Fifteen fire districts: Avon, Duck, \$.04; Martins Point, \$.06; Manteo, Salvo, Wanchese, \$.07; Frisco, \$.08; Manns Harbor, Rodanthe, Stumpy Point, Waves, \$.09; Buxton, \$.10; Colington, Hatteras, Kill Devil Hills (outside), \$.11. Seventeen sanitary districts: Avon, Buxton, Colington, Duck, East Lake, Frisco, Hatteras, Kill Devil Hills (outside), Manns Harbor, Manteo (outside), Martins Point, Mashoes, Rodanthe, Salvo, Stumpy Point, Wanchese, Waves, \$.09. Six community center districts: Wanchese, \$.02; Rodanthe, Salvo, Waves, \$.03; Stumpy Point, \$.04; Hatteras, \$.09. Hatteras Island rescue squad service districts: Duck, \$.01; Avon, Buxton, Frisco, Hatteras, \$.0125. Duck sidewalks district, \$.01.	
Kill Devil Hills		.470	...	...	.425	.895
Kitty Hawk		.47	...	...	.29	.76
Manteo		.47	...	...	.37	.84
Nags Head		.470	...	...	.358	.828
Southern Shores		.47	...	...	.22	.69
Davidson	1997*	.4848	Lexington school unit extends beyond city limits. Thomasville school supplement is levied by the city. Twenty-four fire districts: South Emmons, \$.03; Linwood, \$.035; North Lexington, \$.04; Fairgrove, Reeds, \$.05; Griffith, \$.055; Hasty, Horneytown, \$.06; Arcadia-Reedy Creek, Central, Healing Springs, Holly Grove, Midway, Pilot, \$.07; Gumtree, Silver Valley, South Davidson, Southmont, Tyro, Wallburg, Welcome, \$.08; Churchland, South Lexington, West Lexington, \$.10. ***Uptown Lexington, Inc., \$.20.	
Denton		.48	...	...	.49	.97
High Point:								
In Davidson		.480	...	...	.595	1.075
In Forsyth		.6515	...	...	.5950	1.2465
In Guilford		.6372	...	...	.5950	1.2322
In Randolph		.465	...	...	.595	1.060
Lexington		.48	.13	***	.46	1.07		
Thomasville:								
In Davidson		.48	.16**	...	.57	1.21
In Randolph		.465	...	...	.570	1.035
Davie	1994	.6060	Bermuda Run sanitary district, \$.10.	
Cooleemee		.6020	.80		
Mocksville		.6036	.96		

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Duplin	1994	\$.775	\$...	\$...	\$...	\$.775	Four fire districts: Oak Wolf, \$.05; East Duplin, \$.0525; Saracta, \$.055; Glisson, \$.065.
Beulaville		.775560	1.335	
Calypso		.775470	1.245	
Faison:							
In Duplin		.775600	1.375	
In Sampson		.6760	1.27	
Greenevers		.775250	1.025	
Harrells:							
In Duplin		.775130	.905	
In Sampson		.6713	.80	
Kenansville		.775540	1.315	
Magnolia		.775550	1.325	
Mount Olive:							
In Duplin		.775690	1.465	
In Wayne		.6569	1.34	
Rose Hill		.775665	1.440	
Teachey		.775550	1.325	
Wallace:							
In Duplin		.775690	1.465	
In Pender		.6169	1.30	
Warsaw		.775610	1.385	
Durham	1993	.93979397	Seven fire districts: Eno, New Hope, \$.052; Bethesda, \$.055; Bahama, \$.06; Redwood, \$.0755; Lebanon, Parkwood, \$.08. Mangum-Butner safety district, \$.20. Research Triangle Park special district, \$.02. ***Chapel Hill downtown municipal service district, \$.062.
Chapel Hill:							
In Durham		.93975380	1.4777	
In Orange		.902	.179	***	.538	1.619	
Durham:							
In Durham		.93976800	1.6197	
In Orange		.902680	1.582	
Morrisville:							
In Durham		.93976000	1.5397	
In Wake		.6360	1.23	

1998-99 TAX RATES PER \$100 ASSESSED VALUATION

COUNTIES AND MUNICIPALITIES	YEAR OF LATEST REVALUATION	SPECIAL SCHOOL DISTRICTS				CITY OR TOWN	TOTAL OF ALL JURISDICTIONS	NOTES: SPECIAL DISTRICT RATES FOR EACH COUNTY ARE GIVEN IN THE NOTES. NOTED ALSO ARE DISTRICT RATES LEVIED BY MUNICIPALITIES.
		COUNTY-WIDE	SCHOOL DISTRICTS	OTHER DISTRICTS				
Edgecombe	1993	\$.91	\$...	\$...	\$...	\$.91	Twelve fire districts: South Edgecombe, \$.03; Davenport, Harrison, Leggett, Lewis, \$.04; Macclesfield, W. Edgecombe, \$.05; Conetoe, Tri-County, \$.06; Princeville, Speed, \$.07; Heartsease, \$.08. ***Rocky Mount downtown municipal service district, \$.20.	
Conetoe		.91	...	.06	.25	1.22
Leggett		.91	...	...	.25	1.16
Macclesfield		.91	...	...	.45	1.36
Pinetops		.91	...	...	.37	1.28
Princeville		.91	...	...	.78	1.69
Rocky Mount:								
In Edgecombe		.91	...	...	.46	1.37
In Nash		.66	...	***	.46	1.12		
Sharpsburg:								
In Edgecombe		.91	...	.06	.41	1.38
In Nash		.66	...	...	.41	1.07
In Wilson		.73	...	.06	.41	1.20
Speed		.91	...	...	.25	1.16
Tarboro		.91	...	...	.47	1.38
Whitakers:								
In Edgecombe		.91	...	...	.67	1.58
In Nash		.66	...	...	.67	1.33
Forsyth	1997*	.65156515	Twenty-three fire districts: King, \$.03; Suburban (Rural Hall), Triangle, \$.035; Mineral Springs, Old Richmond, \$.04; Belew's Creek, Griffith, \$.045; Clemmons, Forest Hill, Lewisville, West Bend, \$.05; Horneytown, Salem Chapel, South Fork, Walkertown, \$.06; Mt. Tabor, Talley's Crossing, Vienna, \$.065; Beeson's Crossroads, Gumtree, Piney Grove, Union Cross, \$.07; City View, \$.08. The town of Bethania is subject to either the Mt. Tabor or Old Richmond fire district tax. The town of Lewisville is subject to either the Lewisville or Vienna fire district tax. The town of Tobaccoville is subject to one of the King, Old Richmond, or Rural Hall fire district taxes.	
Bethania		.6515	...	.0400	.1800	.8715
Clemmons		.6515	...	.0500	.0900	.7915
High Point:								
In Forsyth		.6515	...	...	.5950	1.2465
In Davidson		.480	...	...	.595	1.075
In Guilford		.6372	...	...	.5950	1.2322
In Randolph		.465	...	...	.595	1.060
Kernersville:								
In Forsyth		.6515	...	...	.5200	1.1715
In Guilford		.6372	...	...	.5200	1.1572
King:								
In Forsyth		.6515	...	...	.3000	.9515
In Stokes		.57	...	...	.30	.87

1998-99 TAX RATES PER \$100 ASSESSED VALUATION

COUNTIES AND MUNICIPALITIES	YEAR OF LATEST REVALUATION	SPECIAL SCHOOL DISTRICTS			CITY OR TOWN	TOTAL OF ALL JURISDICTIONS	NOTES: SPECIAL DISTRICT RATES FOR EACH COUNTY ARE GIVEN IN THE NOTES. NOTED ALSO ARE DISTRICT RATES LEVIED BY MUNICIPALITIES.
		COUNTY-WIDE	DISTRICTS	OTHER DISTRICTS			
Forsyth (continued)							
Lewisville		\$.6515	\$...	\$.0500	\$.0620	\$.7635	
Rural Hall		.65152300	.8815	
Tobaccoville		.65150200	.0500	.7215	
Walkertown		.65152000	.8515	
Winston-Salem		.65155100	1.1615	
Franklin	1998	.8282	Thirteen fire districts: Epsom, Justice, \$.04; Centerville, \$.043; Mitchiner's, \$.045; Hopkins, \$.054; White Level, \$.057; Brassfield, Bunn, Youngsville, \$.06; Pilot, \$.075; Gold Sand, \$.078; Central Franklin, \$.082; Franklinton, \$.094. Solid waste district, \$.12.
Bunn		.82	...	.06	.76	1.64
Centerville		.820	...	.043	...	.863
Franklinton		.820	...	.094	.600	1.514
Louisburg		.820	...	...	.495	1.315
Youngsville		.82	...	.06	.71	1.59
Gaston	1997	.825825	Nineteen fire districts: East Gaston, \$.032; Spencer Mountain Road, Waco, \$.034; Agriculture Center, \$.035; Alexis, \$.038; Long Shoals, \$.039; Crouse, New Hope, \$.04; South Gastonia, \$.041; Chapel Grove, \$.042; South Point, \$.044; Lucia-Riverbend, Union Road, \$.045; Community, High Shoals, Tryonota, \$.049; Hugh's Pond, \$.05; Ranlo, \$.052; Chestnut Ridge, \$.054. ***Gastonia municipal service district, \$.20.
Belmont		.825	...	...	.480	1.305
Bessemer City		.825	...	...	.440	1.265
Cherryville		.825	...	...	.440	1.265
Cramerton		.825	...	...	.425	1.250
Dallas		.825	...	...	.350	1.175
Dellview		.825	...	...	...	.825
Gastonia		.825	...	***	.470	1.295	
High Shoals		.825	...	.049	.430	1.304
Kings Mountain:							
In Gaston		.825	...	...	.400	1.225
In Cleveland		.627	.190	...	.400	1.217
Lowell		.825	...	...	.320	1.145
McAdenville		.825	...	...	...	.825
Mount Holly		.825	...	...	.440	1.265
Ranlo		.825	...	.052	.350	1.227
Spencer Mountain		.825	...	.034	.130	.989
Stanley		.825	...	...	.450	1.275
Gates	1993	.9090	
Gatesville		.9025	1.15	

1998-99 TAX RATES PER \$100 ASSESSED VALUATION							NOTES: SPECIAL DISTRICT RATES FOR EACH COUNTY ARE GIVEN IN THE NOTES. NOTED ALSO ARE DISTRICT RATES LEVIED BY MUNICIPALITIES.
COUNTIES AND MUNICIPALITIES	YEAR OF LATEST REVALUATION	COUNTY-WIDE	SPECIAL SCHOOL DISTRICTS	OTHER DISTRICTS	CITY OR TOWN	TOTAL OF ALL JURISDICTIONS	
Graham	1995	\$.60	\$...	\$...	\$...	\$.60	
Robbinsville		.60	...	...	.50	1.10	
Santeetlah		.60	...	...	.27	.87	
Granville	1994	.72	...	...	...	.72	Lyon Station sanitary district, \$.11. Butner
Creedmoor		.72	...	...	.70	1.42	fire/police district, \$.20.
Oxford		.72	...	***	.72	1.44	***Oxford municipal service district, \$.20.
Stem		.72	...	...	.45	1.17	
Stovall		.72	...	...	.44	1.16	
Greene	1997	.75	...	...	...	.75	Eleven fire districts: Castoria, \$.04; Arba, \$.049;
Hookerton		.75	...	...	.55	1.30	Contentnea, \$.051; Bullhead, \$.059; Shine,
Snow Hill		.75	...	...	.46	1.21	Speight's Bridge, \$.061; Rainbow, \$.07; Jason, \$.08;
Walstonburg		.75	...	...	.50	1.25	Maury, \$.081; Fort Run, \$.092; Little Creek, \$.103.
Guilford	1996	.6372	...	...	...	.6372	Twenty-one fire districts: Pinecroft-Sedgefield, \$.06;
Archdale:							Whitsett, \$.065; Battleground, \$.07; Alamance,
In Guilford		.6372	...	.1000	.2400	.9772	\$.075; Friden (District #28), McLeansville, Mount
In Randolph		.465	.085	.100	.240	.890	Hope, Oak Ridge, Stokesdale, \$.08; Northeast,
Gibsonville:							\$.0875; Summerfield, \$.0878; Deep River, \$.09;
In Guilford		.6372	...	...	.5300	1.1672	Climax, Colfax, District #14, Guil-Rand, Julian,
In Alamance		.53	...	...	.53	1.06	Kimesville, Pleasant Garden, Rankin, Southeast,
Greensboro		.6372	...	***	.5825	1.2197	\$.10.
High Point:							Sedgefield sanitary district, \$.04.
In Guilford		.6372	...	...	.5950	1.2322	***Greensboro Historical districts: Charles B.
In Davidson		.480	...	...	.595	1.075	Aycock, College Hill, \$.05.
In Forsyth		.6515	...	...	.5950	1.2465	
In Randolph		.465	...	...	.595	1.060	
Jamestown		.6372	...	...	.3100	.9472	
Kernersville:							
In Guilford		.6372	...	...	.5200	1.1572	
In Forsyth		.6515	...	...	.5200	1.1715	
Oak Ridge		.6372	...	.0800	...	.7172	
Pleasant Garden		.6372	...	.1000	...	.7372	
Sedalia		.6372	...	.0800	...	.7172	
Stokesdale		.6372	...	.0800	...	.7172	
Summerfield		.6372	...	.0878	...	.7250	
Whitsett		.6372	...	.0650	...	.7022	

1998-99 TAX RATES PER \$100 ASSESSED VALUATION

COUNTIES AND MUNICIPALITIES	YEAR OF LATEST REVALUATION	1998-99 TAX RATES PER \$100 ASSESSED VALUATION				TOTAL OF ALL JURISDICTIONS	NOTES: SPECIAL DISTRICT RATES FOR EACH COUNTY ARE GIVEN IN THE NOTES. NOTED ALSO ARE DISTRICT RATES LEVIED BY MUNICIPALITIES.
		COUNTY-WIDE	SPECIAL SCHOOL DISTRICTS	OTHER DISTRICTS	CITY OR TOWN		
Halifax	1991	\$.69	\$...	\$...	\$...	\$.69	Weldon school unit extends beyond city limits. Roanoke Rapids school supplement is collected by the city. Thirteen fire districts: Scotland Neck, \$.05; Brinkleyville, Enfield, Halifax, Littleton, Rheasville, \$.06; Arcola, Darlington, Davie, Hobgood, Thelma, Tillery, \$.07; Weldon, \$.09. Halifax emergency medical services district, \$.025. Our Community hospital district, \$.12.
Enfield		.69	...	...	.65	1.34
Halifax		.690	.170	.025	.450	1.335	
Hobgood		.69	...	.12	.45	1.26
Littleton		.69	...	...	.78	1.47
Roanoke Rapids		.690	.210**	.025	.530	1.455	
Scotland Neck		.69	...	.17	.60	1.46
Weldon		.690	.170	.025	.820	1.705	
Harnett	1997*	.6868	Averasboro school unit extends beyond the city limits of Dunn. Fifteen fire districts: Averasboro, \$.04; Benhaven, Black River, Summerville, \$.07; Grove, \$.08; Cypress Creek, \$.085; Erwin, Northwest Harnett, Spout Springs, \$.09; Buies Creek, Crains Creek, \$.10; Bunnlevel, \$.11; Anderson Creek, Flatbranch, \$.12; Flatwoods, \$.15. Six ambulance and rescue districts: Benhaven, \$.025; Black River, Dunn-Averasboro, \$.05; Coats-Grove, \$.06; North Harnett, \$.07; Boone Trail, \$.085.
Angier		.68	...	.12	.47	1.27
Broadway:							
In Harnett		.68	...	...	.59	1.27
In Lee		.71	...	...	.59	1.30
Coats		.68	...	.14	.69	1.51
Dunn		.68	.02	...	.46	1.16
Erwin		.68	...	.09	.48	1.25
Lillington		.68	...	...	.63	1.31
Haywood	1996	.6161	Fifteen fire districts: Maggie Valley, \$.045; Big Cove, Camp Branch, North Canton, Saunook, South Waynesville, \$.06; Center Pigeon, \$.065; Crabtree-Ironduff, Jonathan Creek, \$.075; Junaluska, West Canton, \$.08; Central Haywood, \$.09; Cruso, Fines Creek, Lake Logan/Cecil, \$.10. Junaluska sanitary district, \$.06. Seven road maintenance districts: Forest Park, Maggie Valley, Wildcat Run, \$.10; Norman, Oak Park, Walker, \$.14; Upper Chestnut Grove, \$.16. ***Waynesville downtown municipal service district, \$.26.
Canton		.61	...	...	.61	1.22
Clyde		.61	...	.09	.45	1.15
Maggie Valley		.610	...	.045	.360	1.015
Waynesville		.61	...	***	.40	1.01	
Henderson	1995*	.585585	Thirteen fire districts: Etowah-Horseshoe, Mills River, Raven Rock, \$.07; Green River, Valley Hill, Valley Hill #2, \$.08; Fletcher, \$.085; Bat Cave, Blue Ridge, Dana, Mtn. Home, \$.09; Edneyville, \$.10; Gerton, \$.12. ***Hendersonville service districts: Seventh Avenue service district, \$.10; Downtown municipal service district, \$.25.
Flat Rock		.585	...	...	...	.585
Fletcher		.585	...	...	.250	.835
Hendersonville		.585	...	***	.550	1.135	
Laurel Park		.585	...	.080	.360	1.025
Saluda:							
In Henderson		.585	...	...	.450	1.035
In Polk		.5433	.0300	...	.4500	1.0233

1998-99 TAX RATES PER \$100 ASSESSED VALUATION

COUNTIES AND MUNICIPALITIES	YEAR OF LATEST REVALUATION	1998-99 TAX RATES PER \$100 ASSESSED VALUATION				TOTAL OF ALL JURISDICTIONS	NOTES: SPECIAL DISTRICT RATES FOR EACH COUNTY ARE GIVEN IN THE NOTES. NOTED ALSO ARE DISTRICT RATES LEVIED BY MUNICIPALITIES.
		COUNTY-WIDE	SPECIAL SCHOOL DISTRICTS	OTHER DISTRICTS	CITY OR TOWN		
Hertford	1995	\$.99	\$...	\$...	\$...	\$.99	Two fire districts: Ahoskie, Union, \$.04.
Ahoskie		.99	...	...	.74	1.73	
Cofield		.99	...	...	.40	1.39	
Como		.99	...	...	.30	1.29	
Harrellsville		.99	...	...	.30	1.29	
Murfreesboro		.99	...	...	.71	1.70	
Winton		.99	...	...	.63	1.62	
Hoke	1998	.75	...	...	...	.75	Eleven fire districts: Lilly, \$.04; Puppy Creek #2, \$.06; Rockfish, Stonewall #8, \$.08; Crestline, Hillcrest #4, North Raeford #1, Pine Hill #6, West Hoke #5, \$.09; Antioch #10, \$.10; Tylertown #7, \$.13.
Raeford		.75	...	...	.49	1.24	
Hyde	1995	.80	...	...	...	.80	Ocracoke Township mosquito control district, \$.02.
Iredell	1995*	.45	...	...	...	.45	Mooresville school district extends beyond city limits. Four fire districts: Shepherd, \$.03; Mt. Mourne, \$.035; East Alexander, \$.0425; County, \$.05. ***Statesville downtown municipal service district, \$.14; Mooresville downtown municipal service district, \$.16.
Davidson:							
In Iredell		.450	...	...	.315	.765	
In Mecklenburg		.685	...	...	.315	1.000	
Harmony		.45	...	.05	.10	.60	
Love Valley		.45	...	.05	.25	.75	
Mooresville		.450	.125	***	.500	1.075	
Statesville		.45	...	***	.41	.86	
Troutman		.45	...	...	.32	.77	
Jackson	1992	.53	...	...	...	.53	
Dillsboro		.53	...	...	.32	.85	
Forest Hills		.53	...	...	.10	.63	
Highlands:							
In Jackson		.53	...	...	.26	.79	
In Macon		.43	...	...	.26	.69	
Sylva		.53	...	...	.44	.97	
Webster		.53	...	...	.04	.57	

1998-99 TAX RATES PER \$100 ASSESSED VALUATION

COUNTIES AND MUNICIPALITIES	YEAR OF LATEST REVALUATION	SPECIAL SCHOOL DISTRICTS				CITY OR TOWN	TOTAL OF ALL JURISDICTIONS	NOTES: SPECIAL DISTRICT RATES FOR EACH COUNTY ARE GIVEN IN THE NOTES. NOTED ALSO ARE DISTRICT RATES LEVIED BY MUNICIPALITIES.
		COUNTY-WIDE	SCHOOL DISTRICTS	OTHER DISTRICTS				
Johnston	1995	\$.85	\$...	\$...	\$...	\$.85	Twenty-seven fire districts: Claytex, \$.02; Banner, Beulah, Boon Hill, McLemore, Newton Grove, Oakland, 50/210, \$.05; Blackmon's Crossroads, Meadow, Nahunta, Pine Level, Strickland Crossroads, Thanksgiving, Wilson's Mills, Wynn, \$.06; Bentonville, Brogden, West Johnston, \$.07; Archer Lodge, Corinth Holder, Elevation, Micro, O'Neals, Selma, Shoeheel, Smithfield, \$.08. Moccasin Creek drainage district, \$.04. Whitley Heights sanitary district, \$.16. ***Smithfield downtown municipal district, \$.22.	
Benson		.85	...	...	.42	1.27
Clayton		.85	...	...	.61	1.46
Four Oaks		.85	...	...	.38	1.23
Kenly:								
In Johnston		.85	...	...	.55	1.40
In Wilson		.73	...	...	.55	1.28
Micro		.85	...	...	.44	1.29
Pine Level		.85	...	...	.44	1.29
Princeton		.85	...	...	.57	1.42
Selma		.85	...	...	.52	1.37
Smithfield		.85	...	***	.61	1.46		
Wilson's Mills		.85	...	.06	.06	.97
Jones	1998	.7171	One fire district: Township 7, \$.036.	
Maysville		.71	...	...	.48	1.19
Pollocksville		.71	...	...	.36	1.07
Trenton		.71	...	...	.41	1.12
Lee	1995*	.7171	Nine fire districts: Carolina Trace, \$.028; Tramway, \$.031; Cape Fear, \$.04; Lemon Springs, \$.042; Northview, \$.044; Deep River, \$.053; Northwest Pocket, \$.061; Cameron, \$.078; West Sanford, \$.099. ***Sanford downtown municipal service district, \$.10.	
Broadway:								
In Lee		.71	...	...	.59	1.30
In Harnett		.68	...	...	.59	1.27
Sanford		.71	...	***	.55	1.26		
Lenoir	1997	.6767	Ten fire districts: Hugo, North Lenoir, \$.02; Mosely Hall, Southwood, \$.03; Deep Run, Seven Springs, \$.04; Sandy Bottom, \$.05; Wyse Fork, \$.065; Sand Hill, \$.07; Cherry Tree, \$.08. ***Kinston downtown municipal service district, \$.27.	
Grifton:								
In Lenoir		.67	...	...	.57	1.24
In Pitt		.68	...	...	.57	1.25
Kinston		.670	...	***	.595	1.265		
La Grange		.67	...	.03	.50	1.20
Pink Hill		.67	...	...	.58	1.25
Lincoln	1996*	.615615	Thirteen fire districts: Boger City, East Lincoln, \$.03; North 321, \$.035; Crouse, Denver, Pumpkin Center, South Fork, \$.04; Alexis, Howards Creek, North Brook, Union, \$.05; High Shoals, \$.054; Hugh's Pond, \$.055. East Lincoln water & sewer district, \$.28.	
Lincolnton		.615	...	...	.600	1.215

1998-99 TAX RATES PER \$100 ASSESSED VALUATION

COUNTIES AND MUNICIPALITIES	YEAR OF LATEST REVALUATION	1998-99 TAX RATES PER \$100 ASSESSED VALUATION				TOTAL OF ALL JURISDICTIONS	NOTES: SPECIAL DISTRICT RATES FOR EACH COUNTY ARE GIVEN IN THE NOTES. NOTED ALSO ARE DISTRICT RATES LEVIED BY MUNICIPALITIES.
		COUNTY-WIDE	SPECIAL SCHOOL DISTRICTS	OTHER DISTRICTS	CITY OR TOWN		
Macon	1991	\$.43	\$...	\$...	\$...	\$.43	
Franklin		.4342	.85	
Highlands:							
In Macon		.4326	.69	
In Jackson		.5326	.79	
Madison	1996*	.6565	Five fire districts: Jupiter, Mars Hill, \$.05; Smokey Mountain, \$.08; Ebb's Chapel, \$.09; Leicester, \$.10.
Hot Springs		.65	...	...	.65	1.30
Mars Hill		.65	...	.05	.50	1.20
Marshall		.65	...	...	.75	1.40
Martin	1993	.7777	Seven fire districts: Griffins, \$.045; Bear Grass, Hamilton, Jamesville, Roanoke, \$.05; Goose Nest (Oak City), Williamston, \$.06.
Bear Grass		.77	...	...	.27	1.04
Everetts		.77	...	...	.48	1.25
Hamilton		.77	...	...	.57	1.34
Hassell		.77	...	...	.25	1.02
Jamesville		.77	...	...	.70	1.47
Oak City		.77	...	...	.50	1.27
Parmele		.77	...	...	.65	1.42
Robersonville		.77	...	...	.60	1.37
Williamston		.77	...	...	.80	1.57
McDowell	1995	.63756375	Six fire districts: Marion Area, Pleasant Gardens, \$.02; Sugar Hill, \$.03; Dysartsville, Glenwood, Nebo, \$.04. County rescue squad district, \$.002.
Marion		.6375	...	...	.5500	1.1875
Old Fort		.6375	...	...	.4000	1.0375
Mecklenburg	1998	.685685	Law Enforcement Service District, \$.0947. ***Three Charlotte downtown municipal service districts: District #1, \$.0193; District #2, \$.0333; District #3, \$.0482.
Charlotte		.685	...	***	.472	1.157	
Cornelius		.685	...	...	.260	.945
Davidson:							
In Mecklenburg		.685	...	...	.315	1.000
In Iredell		.450	...	...	.315	.765

1998-99 TAX RATES PER \$100 ASSESSED VALUATION

COUNTIES AND MUNICIPALITIES	YEAR OF LATEST REVALUATION	SPECIAL			CITY OR TOWN	TOTAL OF ALL JURISDICTIONS	NOTES: SPECIAL DISTRICT RATES FOR EACH COUNTY ARE GIVEN IN THE NOTES. NOTED ALSO ARE DISTRICT RATES LEVIED BY MUNICIPALITIES.
		COUNTY-WIDE	SCHOOL DISTRICTS	OTHER DISTRICTS			
Mecklenburg (continued)							
Huntersville		\$.685	\$...	\$...	\$.260	\$.945	
Matthews		.685	...	...	.230	.915	
Mint Hill		.685	...	...	.235	.920	
Pineville		.685	...	...	.210	.895	
Mitchell	1993						
Bakersville		.54	...	...	...	.54	Nine fire districts: Altapass, Bakersville, Bradshaw, Estatoe, Fork Mountain, Grassy Creek, Harrell, Spruce Pine, \$.07; Ledger, \$.08. Eight special service districts: Bakersville, Bradshaw, Estatoe, Fork Mountain, Grassy Creek, Harrell, Ledger, Spruce Pine, \$.035.
Spruce Pine		.54	...	...	.56	1.10	
		.54	...	...	.53	1.07	
Montgomery	1996						
Biscoe		.59	...	...	...	.59	
Candor		.59	...	...	.46	1.05	
Mount Gilead		.59	...	...	.62	1.21	
Star		.59	...	...	.65	1.24	
Troy		.59	...	...	.42	1.01	
Moore	1995						
Aberdeen		.49	...	...	...	.49	Seventeen fire districts: Whispering Pines, \$.045; Carthage, \$.055; Seven Lakes, \$.06; Eagle Springs, Robbins, \$.07; West End, Westmoore, \$.08; Pinebluff, \$.09; Circle V, \$.0925; High Falls, Southern Pines, \$.10; Cameron, Eastwood, \$.11; Crestline, Pinehurst, \$.12; Aberdeen, Crains Creek, \$.13. County-wide Advanced Life Support district, \$.05. ***Pinehurst municipal service district, \$.06.
Cameron		.49	...	.05	.48	1.02	
Carthage		.49	...	.05	.51	1.05	
Foxfire Village		.49	...	.05	.47	1.01	
Pinebluff		.49	...	.05	.47	.81	
Pinehurst		.49	...	.05***	.27	1.01	
Robbins		.49	...	.05	.33	.87	
Southern Pines		.49	...	.05	.68	1.22	
Taylorstown		.49	...	.05	.50	1.04	
Vass		.4900	...	.0500	.40	.94	
Whispering Pines		.49	...	.05	.5925	1.1325	
		.49	...	.05	.34	.88	

1998-99 TAX RATES PER \$100 ASSESSED VALUATION

COUNTIES AND MUNICIPALITIES	YEAR OF LATEST REVALUATION	SPECIAL SCHOOL DISTRICTS				CITY OR TOWN	TOTAL OF ALL JURISDICTIONS	NOTES: SPECIAL DISTRICT RATES FOR EACH COUNTY ARE GIVEN IN THE NOTES. NOTED ALSO ARE DISTRICT RATES LEVIED BY MUNICIPALITIES.
		COUNTY-WIDE	SCHOOL DISTRICTS	OTHER DISTRICTS				
Nash	1993	\$.66	\$...	\$...	\$...	\$.66	Eighteen fire districts: Whitakers, \$.04; Green Hornet, Harrison, Middlesex, Red Oak, Silver Lake, Sims, Stoney Creek, Tar River, West Mount, \$.05; Salem, \$.055; Coopers, Momeyer, Stanhope, Tri-County, \$.06; Castalia, \$.07; NS Gulley, \$.075; Ferrells, \$.09. ***Rocky Mount downtown municipal service district, \$.20.	
Bailey		.66	...	...	.65	1.31
Castalia		.66	...	...	.22	.88
Dortches		.66	...	...	...	.66
Middlesex		.66	...	...	.55	1.21
Momeyer		.66	...	.06	.05	.77
Nashville		.66	...	...	.64	1.30
Red Oak		.66	...	...	...	.66
Rocky Mount:								
In Nash		.66	...	***	.46	1.12		
In Edgecombe		.91	...	...	.46	1.37
Sharpsburg:								
In Nash		.66	...	...	.41	1.07
In Edgecombe		.91	...	.06	.41	1.38
In Wilson		.73	...	.06	.41	1.20
Spring Hope		.66	...	...	.62	1.28
Whitakers:								
In Nash		.66	...	...	.67	1.33
In Edgecombe		.91	...	...	.67	1.58
New Hanover	1991	.665665	County rural fire district, \$.025.	
Carolina Beach		.665	...	...	.400	1.065
Kure Beach		.665	...	...	.390	1.055
Wilmington		.665	...	...	.650	1.315
Wrightsville Beach		.665	...	...	.235	.900
Northampton	1996	.7676	Two fire districts: Roanoke-Wildwood District A, Roanoke-Wildwood District B, \$.04.	
Conway		.76	...	...	.40	1.16
Garysburg		.76	...	...	.60	1.36
Gaston		.76	...	...	.50	1.26

1998-99 TAX RATES PER \$100 ASSESSED VALUATION

COUNTIES AND MUNICIPALITIES	YEAR OF LATEST REVALUATION	SPECIAL SCHOOL DISTRICTS			CITY OR TOWN	TOTAL OF ALL JURISDICTIONS	NOTES: SPECIAL DISTRICT RATES FOR EACH COUNTY ARE GIVEN IN THE NOTES. NOTED ALSO ARE DISTRICT RATES LEVIED BY MUNICIPALITIES.
		COUNTY-WIDE	DISTRICTS	OTHER DISTRICTS			
Northampton (continued)							
Jackson		\$.76	\$...	\$...	\$.55	\$1.31	
Lasker		.76	...	...	.15	.91	
Rich Square		.76	...	...	.50	1.26	
Seaboard		.76	...	...	.45	1.21	
Severn		.76	...	...	.38	1.14	
Woodland		.76	...	...	.55	1.31	
Onslow							
	1992	.694	...	...	...	.694	
Holly Ridge		.694	...	...	.500	1.194	
Jacksonville		.694	...	...	.623	1.317	
North Topsail Beach		.694	...	...	.390	1.084	
Richlands		.694	...	...	.450	1.144	
Surf City:							
In Onslow		.694	...	...	.350	1.044	
In Pender		.61	...	...	.35	.96	
Swansboro		.694	...	...	.500	1.194	
Orange							
	1997*	.902	...	...	...	.902	
Carrboro		.902	.192	...	.660	1.754	
Chapel Hill:							
In Orange		.902	.192	***	.538	1.632	
In Durham		.9397	...	...	.5380	1.4777	
Durham:							
In Orange		.902	...	...	.680	1.582	
In Durham		.9397	...	...	.6800	1.6197	
Hillsborough		.902	...	...	.520	1.422	
Mebane:							
In Orange		.902	...	...	.490	1.392	
In Alamance		.53	...	...	.49	1.02	
Pamlico							
	1996	.6943	...	...	...	.6943	
Alliance		.6943	...	...	...	.6943	
Arapahoe		.6943	...	...	.0300	.7243	

Chapel Hill and Carrboro school units extend beyond town limits.
 Twelve fire districts: Chapel Hill, \$.025; Efland, \$.03; Damascus, South Triangle, \$.033; Orange, \$.04; Orange Grove, \$.044; Little River, \$.0465; Eno, \$.051; New Hope, \$.0515; White Cross, \$.058; Cedar Grove, \$.063; South Orange, \$.088.
 ***Chapel Hill downtown municipal service district, \$.062.

Three fire districts: Grantsboro-Silverhill, Reelsboro, \$.05; Florence/Whortonsville, \$.07.

1998-99 TAX RATES PER \$100 ASSESSED VALUATION

COUNTIES AND MUNICIPALITIES	YEAR OF LATEST REVALUATION	SPECIAL			CITY OR TOWN	TOTAL OF ALL JURISDICTIONS	NOTES: SPECIAL DISTRICT RATES FOR EACH COUNTY ARE GIVEN IN THE NOTES. NOTED ALSO ARE DISTRICT RATES LEVIED BY MUNICIPALITIES.
		COUNTY-WIDE	SCHOOL DISTRICTS	OTHER DISTRICTS			
Pamlico (continued)							
Bayboro		\$.6943	\$...	\$...	\$.2500	\$.9443	
Grantsboro		.6943	...	.0500	.0500	.7943	
Mesic		.6943	...	...	.2000	.8943	
Minnesott Beach		.6943	...	...	.1500	.8443	
Oriental		.6943	...	...	.2400	.9343	
Stonewall		.6943	...	...	.1500	.8443	
Vandemere		.6943	...	...	.2000	.8943	
Pasquotank	1998	.73	...	...	...	.73	***Elizabeth City downtown municipal service district, \$.09.
Elizabeth City:							
In Pasquotank		.73	...	***	.62	1.35	
In Camden		.75	...	...	.62	1.37	
Pender	1995	.61	...	...	...	.61	Twelve fire districts: Atkinson, County, Hampstead, Long Creek-Grady, Maple Hill, Northeast Pender, Pender Central, Penderlea, Rocky Point, Scotts Hill, Shiloh, Sloop Point, \$.04. Five rescue districts: Pender County, \$.05; Pender East Volunteer, Surf City, Topsail Beach, Union Rescue, \$.07. The town of Watha is subject to either the Penderlea or Pender Central fire districts, and the Union Rescue Squad.
Atkinson		.61	...	...	.36	.97	
Burgaw		.61	...	...	.50	1.11	
St. Helena		.61	...	...	.15	.76	
Surf City:							
In Pender		.61	...	...	.35	.96	
In Onslow		.694	...	...	.350	1.044	
Topsail Beach		.61	...	.07	.27	.95	
Wallace:							
In Pender		.61	...	...	.69	1.30	
In Duplin		.775	...	...	.690	1.465	
Watha		.61	...	.11	.05	.77	
Perquimans	1992	.78	...	...	...	.78	
Hertford		.78	...	...	.49	1.27	
Winfall		.78	...	...	.35	1.13	
Person	1997*	.65	...	...	...	.65	
Roxboro		.65	...	...	.60	1.25	

1998-99 TAX RATES PER \$100 ASSESSED VALUATION

COUNTIES AND MUNICIPALITIES	YEAR OF LATEST REVALUATION	SPECIAL SCHOOL DISTRICTS				CITY OR TOWN	TOTAL OF ALL JURISDICTIONS	NOTES: SPECIAL DISTRICT RATES FOR EACH COUNTY ARE GIVEN IN THE NOTES. NOTED ALSO ARE DISTRICT RATES LEVIED BY MUNICIPALITIES.
		COUNTY-WIDE	SCHOOL DISTRICTS	OTHER DISTRICTS				
Pitt	1996	\$.68	\$...	\$...	\$...	\$.68	Sixteen fire districts: Staton House, \$.015; Eastern Pines, Winterville, \$.025; Black Jack, \$.0275; Bell Arthur, \$.0357; Ayden, Farmville, Grimesland, Red Oak, \$.04; Grifton, \$.045; Pactolus, \$.0465; Clarks Neck, Fountain, Gardnersville, Simpson, Stokes, \$.05. Ayden emergency service district, \$.05. Eastern Pines emergency service district, \$.0275.	
Ayden		.68	...	...	.50	1.18
Bethel		.68	...	...	.59	1.27
Falkland		.68	...	...	.35	1.03
Farmville		.6800	...	...	.4482	1.1282
Fountain		.68	...	...	.60	1.28
Greenville		.68	...	...	.55	1.23
Grifton:								
In Pitt		.68	...	...	.57	1.25
In Lenoir		.67	...	...	.57	1.24
Grimesland		.68	...	...	.39	1.07
Simpson		.68	...	...	.40	1.08
Winterville		.68	...	...	.40	1.08
Polk	1993	.54335433		Saluda school district, \$.03. Saluda school district extends beyond city limits. Harmon Field athletic district, \$.0276. Six fire districts: Columbus, \$.05; Green Creek, \$.0527; Mill Spring, Tryon (outside), \$.06; Raven Rock, \$.07; Sunny View, \$.09.
Columbus		.5433	...	...	.4000	.9433
Saluda:								
In Polk		.5433	.0300	...	.4500	1.0233
In Henderson		.585	...	.070	.450	1.105
Tryon		.5433	...	...	.6400	1.1833
Randolph	1993	.465465	Asheboro school unit and Archdale-Trinity school district extend beyond city limits. Nineteen fire districts: Eastside, \$.06; Ulah, \$.065; Northeast, \$.07; Fairgrove, \$.075; Bennett, Coleridge-Erect, Farmer, Franklinville, \$.08; Westside, \$.085; Level Cross, Tabernacle, \$.09; Climax, Guil-Rand, Julian, Randleman, Seagrove, Sophia, Southwest, Staley, \$.10.	
Archdale:								
In Randolph		.465	.085	.100	.240	.890		
In Guilford		.6372	...	.1000	.2400	.9772
Asheboro		.465	.145	...	.520	1.130
Franklinville		.465	...	.080	.300	.845
High Point:								
In Randolph		.465	...	...	.595	1.060
In Davidson		.480	...	...	.595	1.075
In Forsyth		.6515	...	...	.5950	1.2465
In Guilford		.6372	...	...	.5950	1.2322

1998-99 TAX RATES PER \$100 ASSESSED VALUATION

COUNTIES AND MUNICIPALITIES	YEAR OF LATEST REVALUATION	SPECIAL			CITY OR TOWN	TOTAL OF ALL JURISDICTIONS	NOTES: SPECIAL DISTRICT RATES FOR EACH COUNTY ARE GIVEN IN THE NOTES. NOTED ALSO ARE DISTRICT RATES LEVIED BY MUNICIPALITIES.
		COUNTY-WIDE	SCHOOL DISTRICTS	OTHER DISTRICTS			

Randolph (continued)

Liberty		\$.465	\$...	\$...	\$.500	\$.965
Ramseur		.465	...	...	.500	.965
Randleman		.465	...	...	.460	.925
Seagrove		.465	...	...	.420	.885
Staley		.465	...	...	.125	.590
Thomasville:						
In Randolph		.465	...	...	.570	1.035
In Davidson		.48	.16	...	.57	1.21
Trinity		.465	...	...	.050	.515

Richmond

1997

Dobbins Heights		.82	...	...	...	.82
Ellerbe		.82	...	...	.50	1.32
Hamlet		.82	...	...	.50	1.32
Hoffman		.82	...	...	.60	1.42
Hoffman		.82	...	...	.20	1.02
Norman		.82	...	...	...	.82
Rockingham		.82	...	...	.47	1.29

Four fire districts: Cordova, East Rockingham, Northside, \$.09; Mt. Creek, \$.10.

Robeson

1996

Fairmont		.81	...	...	...	.81
Lumber Bridge		.81	...	...	.69	1.50
Lumberton		.81	...	...	.19	1.00
Marietta		.81	...	...	.65	1.46
Marietta		.81	...	...	...	.81
Maxton:						
In Robeson		.81	...	***	.75	1.56
In Scotland		.93	...	...	.75	1.68
McDonald		.81	...	...	.05	.86
Orrum		.81	...	.08	...	.89
Parkton		.81	...	...	.35	1.16
Pembroke		.81	...	...	.62	1.43
Proctorville		.81	...	.08	.20	1.09
Raynham		.81	...	...	.25	1.06
Red Springs		.81	...	...	.59	1.40

Twenty-seven fire districts: Kingsdale, Wishart, \$.05; Britts, Raft Swamp, Sterlings, \$.07; Orrum, \$.08; Ashpole, Big Marsh, East Howellsville, Evans Crossroads, Jacobs Swamp, Lumber Bridge, Phil/Burnt Swamp, Piney Forest, Prospect, Que Hill, Raynham, Rowland, Saddletree, Scuffletown, White House, \$.10; Northwoods, \$.11; Deep Branch, Red Springs, Rennert, Shannon, Smith, \$.15.
***Maxton downtown service district, \$.10.

1998-99 TAX RATES PER \$100 ASSESSED VALUATION							NOTES: SPECIAL DISTRICT RATES FOR EACH COUNTY ARE GIVEN IN THE NOTES. NOTED ALSO ARE DISTRICT RATES LEVIED BY MUNICIPALITIES.
COUNTIES AND MUNICIPALITIES	YEAR OF LATEST REVALUATION	COUNTY-WIDE	SPECIAL SCHOOL DISTRICTS	OTHER DISTRICTS	CITY OR TOWN	TOTAL OF ALL JURISDICTIONS	
Robeson (continued)							
Rennert		\$.81	\$...	\$...	\$.10	\$.91	
Rowland		.8168	1.49	
Saint Pauls		.8152	1.33	
Rockingham	1995*	.6767	Seventeen fire districts: Casville, \$.035; Oregon Hill, Yanceyville, \$.05; Huntsville, Stokes/Rockingham, \$.06; Wentworth, \$.07; Williamsburg, \$.075; Bethany, Shiloh, Stokesdale, \$.08; Monroeton, Summerfield, \$.10; Madison/Mayodan, Stoneyview, \$.105; Northwest, \$.115; Jacobs Creek, Ruffin, \$.12. ***Reidsville downtown municipal service district, \$.25.
Eden		.67	...	...	.59	1.26
Madison		.67	...	...	.62	1.29
Mayodan		.67	...	...	.50	1.17
Reidsville		.67	...	***	.65	1.32	
Stoneville		.67	...	...	.68	1.35
Wentworth		.67	...	.07	...	.74
Rowan	1995*	.63756375	Twenty-two fire districts: Franklin, \$.025; Locke, \$.03; Bostian Heights, Cleveland, Enochville, Mt. Mitchell, Scotch-Irish, \$.04; Union, \$.045; Atwell, East Gold Hill, East Landis, East Rowan, Ellis, Mt. Ulla/Bear Poplar, Poole Town, South Rowan, South Salisbury, Woodleaf, \$.05; Miller Ferry, Rockwell Rural, \$.06; Richfield/Misenheimer, \$.07; Centenary, \$.075. ***Salisbury downtown municipal service district, \$.16.
China Grove		.6375	...	...	.4100	1.0475
Cleveland		.6375	...	...	.1900	.8275
East Spencer		.6375	...	...	.6300	1.2675
Faith		.6375	...	...	.4100	1.0475
Granite Quarry		.6375	...	...	.3700	1.0075
Kannapolis:							
In Rowan		.6375	...	...	.4900	1.1275
In Cabarrus		.70	...	...	.49	1.19
Landis		.6375	...	...	.2800	.9175
Rockwell		.6375	...	...	.3200	.9575
Salisbury		.6375	...	***	.6200	1.2575	
Spencer		.6375	...	...	.5100	1.1475
Rutherford	1994	.545545	Fifteen fire districts: County Contracted #16, Hollis, Sandy Mush, S/D/O, \$.03; Cliffside, \$.04; Bostic, Green Hill, Union Mills, \$.05; Bill's Creek, Ellenboro, Rutherfordton, \$.06; Chimney Rock, Hudlow, \$.08; Cherry Mountain, \$.09; Shingle Hollow, \$.10. Cliffside sanitary district, \$.08. ***Chimney Rock municipal service district, \$.119. ***Rutherfordton downtown municipal service district, \$.26.
Alexander Mills		.545	...	...	.300	.845
Bostic		.545	...	.050	.250	.845
Chimney Rock		.545	...	.080***	.140	.765

1998-99 TAX RATES PER \$100 ASSESSED VALUATION

COUNTIES AND MUNICIPALITIES	YEAR OF LATEST REVALUATION	SPECIAL SCHOOL DISTRICTS				CITY OR TOWN	TOTAL OF ALL JURISDICTIONS	NOTES: SPECIAL DISTRICT RATES FOR EACH COUNTY ARE GIVEN IN THE NOTES. NOTED ALSO ARE DISTRICT RATES LEVIED BY MUNICIPALITIES.
		COUNTY-WIDE	SPECIAL SCHOOL DISTRICTS	OTHER DISTRICTS				
Rutherford (continued)								
Ellenboro		\$.545	\$...	\$.060	\$.280	\$.885		
Forest City		.545240	.785		
Lake Lure		.545310	.855		
Ruth		.545260	.805		
Rutherfordton		.545060***	.490	1.095		
Spindale		.545420	.965		
Sampson								
	1995	.6767	Seventeen fire districts: Newton Grove, Turkey, \$.05; Clinton, Halls, Honeycutt/Salemburg, Taylor's Bridge, \$.06; Coharie, \$.065; Franklin, Garland, Piney Grove, \$.07; Autryville, Clement, Herring, Spivey's Corner, \$.08; Plain View, Vann's Crossroads, \$.09; Godwin-Falcon, \$.10. Taylor's Bridge service district, \$.03. ***Clinton downtown municipal service district, \$.20.	
Autryville		.67	...	...	.45	1.12
Clinton		.67	.13	***	.43	1.23		
Faison:								
In Sampson		.67	...	...	.60	1.27
In Duplin		.775	...	...	.600	1.375
Garland		.67	...	...	.67	1.34
Harrells:								
In Sampson		.67	...	...	.20	.87
In Duplin		.775	...	...	.200	.975
Newton Grove		.67	...	...	.36	1.03
Roseboro		.67	...	...	.70	1.37
Salemburg		.67	...	...	.37	1.04
Turkey		.67	...	.05	.25	.97
Scotland								
	1995	.9393	One fire district: County Fire, \$.02. ***Laurinburg downtown municipal service district, \$.15. ***Maxton downtown municipal service district, \$.10.	
East Laurinburg		.93	...	.02	...	.95
Gibson		.93	...	...	.70	1.63
Laurinburg		.93	...	***	.45	1.38		
Maxton:								
In Scotland		.93	...	...	.75	1.68
In Robeson		.81	...	***	.75	1.56		
Wagram		.93	...	...	.55	1.48
Stanly								
	1993	.66756675	Thirteen fire districts: Endy, Oakboro Rural, \$.04; Aquadale, Bethany, Center Rural, Millingport, New London, Ridgecrest, \$.05; Locust, Rocky River, \$.06; Richfield-Misenheimer, \$.07; Eastside, \$.08; Southside, \$.10. Piney Point water district, \$.086. ***Albemarle municipal service district, \$.10.	
Albemarle		.6675	...	***	.5600	1.2275		
Badin		.6675	...	...	.2400	.9075
Locust		.6675	...	.0600	.3200	1.0475

1998-99 TAX RATES PER \$100 ASSESSED VALUATION

COUNTIES AND MUNICIPALITIES	YEAR OF LATEST REVALUATION	1998-99 TAX RATES PER \$100 ASSESSED VALUATION				TOTAL OF ALL JURISDICTIONS	NOTES: SPECIAL DISTRICT RATES FOR EACH COUNTY ARE GIVEN IN THE NOTES. NOTED ALSO ARE DISTRICT RATES LEVIED BY MUNICIPALITIES.
		COUNTY-WIDE	SPECIAL SCHOOL DISTRICTS	OTHER DISTRICTS	CITY OR TOWN		
Stanly (continued)							
New London		\$.6675	\$...	\$.0500	\$.1600	\$.8775	
Norwood		.66754000	1.0675	
Oakboro		.66754700	1.1375	
Richfield		.66750700	.1600	.8975	
Stanfield		.66753700	1.0375	
Stokes	1997*	.5757	Four fire districts: Walnut Cove, \$.017; Rural Hall, \$.025; King, \$.04; County Service, \$.05.
Danbury		.57	...	...	.25	.82
King:							
In Stokes		.57	...	...	.30	.87
In Forsyth		.6515	...	...	.3000	.9515
Walnut Cove		.57	...	...	.44	1.01
Surry	1995*	.5353	Mount Airy school unit extends beyond city limits. Fifteen fire districts: Pilot Knob, \$.04; Bannertown, Franklin, \$.05; South Surry, State Road, \$.06; Four Way, Westfield, White Plains, \$.065; C C Camp, \$.07; Shoals, \$.08; Ararat, \$.085; Central, Skull Camp, \$.095; Mountain Park, \$.105; Jot-Um-Down, \$.11. ***Mount Airy downtown municipal service district, \$.22.
Dobson		.53	...	...	.38	.91
Elkin:							
In Surry		.53	.16	...	.51	1.20
In Wilkes		.50	...	...	.51	1.01
Mount Airy		.53	.12	***	.48	1.13	
Pilot Mountain		.53	...	...	.46	.99
Swain	1997	.5555	
Bryson City		.5550	1.05	
Transylvania	1995*	.641641	Nine fire districts: Brevard, \$.025; Lake Toxaway, \$.0425; Connestee Falls, \$.0625; North Transylvania, \$.067; Etowah-Horseshoe, \$.07; Cedar Mountain, \$.0704; Rosman, \$.0749; Little River, \$.0764; Balsam Grove, \$.1274. ***Heart of Brevard downtown revitalization district, \$.33.
Brevard		.641	...	.025***	.520	1.186
Rosman		.6410	...	.0749	.4200	1.1359
Tyrrell	1997	.9999	
Columbia		.9960	1.59	

1998-99 TAX RATES PER \$100 ASSESSED VALUATION

COUNTIES AND MUNICIPALITIES	YEAR OF LATEST REVALUATION	SPECIAL SCHOOL DISTRICTS			CITY OR TOWN	TOTAL OF ALL JURISDICTIONS	NOTES: SPECIAL DISTRICT RATES FOR EACH COUNTY ARE GIVEN IN THE NOTES. NOTED ALSO ARE DISTRICT RATES LEVIED BY MUNICIPALITIES.
		COUNTY-WIDE	SCHOOL DISTRICTS	OTHER DISTRICTS			
Union	1992	\$.66	\$...	\$...	\$...	\$.66	Monroe school unit extends beyond city limits. Union County school district, \$.07. Two fire districts: Stallings, \$.0332; Hemby Bridge, \$.0363. A portion of the town of Indian Trail is subject to the Hemby Bridge fire district tax. The town of Stallings and a portion of the town of Indian Trail are subject to the Stallings fire district tax. ***Monroe municipal service district, \$.20.
Hemby Bridge		.6600	.0700	.0363	...	.7663
Indian Trail		.66	.07	...	.10	.83
Lake Park		.66	.07	...	.12	.85
Marshville		.66	.07	...	.43	1.16
Marvin		.660	.070	...	.025	.755
Monroe		.66	.07	***	.55	1.28	
Stallings		.6600	.0700	.0332	.1100	.8732	
Unionville		.66	.07	...	...	.73
Waxhaw		.66	.07	...	.47	1.20
Weddington		.66	.07	...	.02	.75
Wesley Chapel		.66	.07	...	.02	.75
Wingate		.66	.07	...	.38	1.11
Vance	1992	.8989	
Henderson		.8961	1.50	
Kittrell		.8910	.99	
Middleburg		.8925	1.14	
Wake	1992	.6363	Twenty-two fire districts: Durham Highway, Six Forks, \$.06; Bayleaf, Swift Creek, \$.065; Rolesville, \$.07; Garner, \$.075; Wakette, \$.085; Wendell-Holmes, \$.09; Ten-Ten, Wakelon, \$.095; Alert, Fairgrounds, Falls, Furina, Hipex, Holly Springs, Hopkins, Morrisville, Raleigh Suburban, Stoney Hill, Wake-New Hope, YRAC, \$.10. Research Triangle Park district, \$.02063. ***Wake Forest downtown municipal service district, \$.10.
Apex		.63	...	...	.52	1.15
Cary:							
In Wake		.63	...	...	.54	1.17
In Chatham		.79	...	...	.54	1.33
Fuquay-Varina		.63	...	...	.59	1.22
Garner		.63	...	...	.64	1.27
Holly Springs		.63	...	...	.62	1.25
Knightdale		.63	...	...	.52	1.15
Morrisville:							
In Wake		.63	...	...	.60	1.23
In Durham		.9397	...	...	.6000	1.5397
Raleigh		.630	...	...	.525	1.155
Rolesville		.63	...	.07	.55	1.25
Wake Forest		.63	...	***	.56	1.19	
Wendell		.63	...	...	.59	1.22
Zebulon		.630	...	...	.525	1.155

1998-99 TAX RATES PER \$100 ASSESSED VALUATION

COUNTIES AND MUNICIPALITIES	YEAR OF LATEST REVALUATION	1998-99 TAX RATES PER \$100 ASSESSED VALUATION				TOTAL OF ALL JURISDICTIONS	NOTES: SPECIAL DISTRICT RATES FOR EACH COUNTY ARE GIVEN IN THE NOTES. NOTED ALSO ARE DISTRICT RATES LEVIED BY MUNICIPALITIES.
		COUNTY-WIDE	SPECIAL SCHOOL DISTRICTS	OTHER DISTRICTS	CITY OR TOWN		
Warren	1993	\$.92	\$...	\$...	\$...	\$.92	Thirteen fire districts: Ridgeway, \$.022; Arcola, Roanoke Wildwood, \$.03; Soul City, \$.035; Churchill-Five Forks, \$.04; Central Warren, \$.045; Drewry, Hawktree, Smith Creek, \$.05; Afton-Elberon, \$.055; Littleton, Macon, \$.06; Longbridge, \$.063.
Macon		.92	...	...	.30	1.22
Norlina		.92	...	...	.53	1.45
Warrenton		.92	...	...	.60	1.52
Washington	1997	.8787	
Creswell		.87	...	...	.50	1.37
Plymouth		.87	...	...	.55	1.42
Roper		.87	...	...	.50	1.37
Watauga	1995*	.435435	Eleven fire districts: Boone Rural, \$.02; Blowing Rock, Deep Gap, Meat Camp, \$.03; Beaver Dam, Cove Creek, Foscoe, Shawneehaw, Stewart Simmons, Todd, Zionville, \$.05. ***Boone downtown municipal service district, \$.27.
Beech Mountain:							
In Watauga		.435	...	...	.760	1.195
In Avery		.58	...	...	.76	1.34
Blowing Rock:							
In Watauga		.435	...	...	.470	.905
In Caldwell		.5829	...	.0071	.4700	1.0600
Boone		.435	...	***	.440	.875	
Seven Devils:							
In Watauga		.435	...	...	.840	1.275
In Avery		.58	...	...	.84	1.42
Wayne	1995	.6565	Thirty fire districts: Moseley Hall, \$.02; Elroy, \$.035; New Hope, Pinewood, Seven Springs, \$.04; Oakland, Rosewood, Waylin, \$.045; Boon Hill, Indian Springs, Jordan's Chapel, Mar Mac, Patetown, Pleasant Grove, \$.05; Dudley, Faro, \$.055; Nahunta, Northern Wayne, Polly Watson, Pricetown, Saulston, \$.06; Belfast, \$.065; Grantham, Smith Chapel, Thoroughfare, \$.07; Antioch, Arrington, East Wayne, Eureka, Little River, \$.08. Town of Eureka levies a fire tax, \$.08. ***Goldsboro downtown municipal service district, \$.19.
Eureka		.65	...	.08	.57	1.30
Fremont		.65	...	...	.50	1.15
Goldsboro		.65	...	***	.57	1.22	
Mount Olive:							
In Wayne		.65	...	...	.69	1.34
In Duplin		.775	...	...	.690	1.465
Pikeville		.65	...	...	.60	1.25
Seven Springs		.65	...	.04	.40	1.09
Walnut Creek		.65	...	...	.20	.85

1998-99 TAX RATES PER \$100 ASSESSED VALUATION

COUNTIES AND MUNICIPALITIES	YEAR OF LATEST REVALUATION	SPECIAL SCHOOL OTHER CITY OR				TOTAL OF ALL JURISDICTIONS	NOTES: SPECIAL DISTRICT RATES FOR EACH COUNTY ARE GIVEN IN THE NOTES. NOTED ALSO ARE DISTRICT RATES LEVIED BY MUNICIPALITIES.
		COUNTY-WIDE	DISTRICTS	DISTRICTS	TOWN		
Wilkes	1998	\$.50	\$...	\$...	\$...	\$.50	Twenty-five fire districts: Broadway, Millers Creek, Moravian Falls, Mountain View, Mulberry-Fairplains, \$.05; Buck Shoals, Knottville, \$.06; Austin, Roaring River, \$.07; State Road, \$.075; Arlington, Pleasant Hill, \$.08; Brushy Mtn., Champion, Cricket, Goshen, McGrady, Ronda, Traphill, \$.10; Boomer, \$.11; Ferguson, Little Brushy Mtn., Wilkes-Iredell, \$.12; Shepherds Crossroads, \$.13; Wilbar, \$.14.
Elkin:							
In Wilkes		.50	...	...	.51	1.01
In Surry		.53	.16	...	.51	1.20
North Wilkesboro		.50	...	...	.46	.96
Ronda		.50	...	...	.40	.90
Wilkesboro		.500	...	...	.317	.817
Wilson	1992	.7373	Sixteen fire districts: Toisnot, \$.015; Contentnea, \$.035; Black Creek, \$.04; Lee Woodard, \$.0425; Beulah, Green Hornet, Sims, \$.05; Bakertown, East Nash, Polly Watson, Silver Lake, Tri-County, \$.06; Crossroads, Sanoca, \$.065; Rock Ridge, \$.0725; Moyton, \$.095. Silver Lake fire district applies to some property within Wilson. Wilson County solid waste container and disposal system district, \$.04. ***Wilson downtown municipal service district, \$.17.
Black Creek		.73	...	.04	.55	1.32
Elm City		.73	...	...	.63	1.36
Kenly:							
In Wilson		.73	...	...	.55	1.28
In Johnston		.85	...	...	.55	1.40
Lucama		.73	...	...	.45	1.18
Saratoga		.73	...	...	.62	1.35
Sharpsburg:							
In Wilson		.73	...	.06	.41	1.20
In Edgecombe		.91	...	.06	.41	1.38
In Nash		.66	...	...	.41	1.07
Sims		.73	...	.05	.46	1.24
Stantonsburg		.73	...	...	.40	1.13
Wilson		.73	...	***	.55	1.28	
Yadkin	1991	.6868	Ten fire districts: Yadkinville, \$.05; Boonville, Buck Shoals, Forbush, \$.06; Fall Creek, \$.065; East Bend, \$.07; Courtney, Lone Hickory, \$.075; West Yadkin, \$.0775; Arlington, \$.08.
Arlington		.68	...	.08	.42	1.18
Boonville		.68	...	.06	.35	1.09
East Bend		.68	...	.07	.50	1.25
Jonesville		.68	...	...	.60	1.28
Yadkinville		.68	...	.05	.40	1.13

COUNTIES AND MUNICIPALITIES	YEAR OF LATEST REVALUATION	1998-99 TAX RATES PER \$100 ASSESSED VALUATION				TOTAL OF ALL JURISDICTIONS	NOTES: SPECIAL DISTRICT RATES FOR EACH COUNTY ARE GIVEN IN THE NOTES. NOTED ALSO ARE DISTRICT RATES LEVIED BY MUNICIPALITIES.
		COUNTY-WIDE	SPECIAL SCHOOL DISTRICTS	OTHER DISTRICTS	CITY OR TOWN		
Yancey	1992	\$.50	\$...	\$...	\$...	\$.50	Eight fire districts: Burnsville, Pensacola, West Yancey, \$.04; Brush Creek, Clearmont, Crabtree, Egypt-Ramseytown, \$.05; South Toe, \$.065.
Burnsville		.50	...	...	.50	1.00	

Note: In the year beginning January 1, 1974, all fractional assessment ratios were eliminated by law. All property subject to taxation must now be assessed at 100% of appraised value.

Revaluation effective January 1 of given year.

*All counties must revalue real property at least every 8 years, but may elect to revalue more frequently. These counties have adopted a more frequent revaluation schedule.

**These cities levy and/or collect their own school administrative unit taxes. Other school district levies are administered by the counties.

***Tax rates for municipal service districts apply only to certain areas within the municipalities and not to all municipal property. Rates are shown in the NOTES column.