

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

(All Tax Rates Per \$100 Valuation)

FISCAL YEAR 1999-2000

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

FINAL REPORT

JUNE 2000

1999-2000 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	
Alamance	1993	\$.525	\$...	\$...	\$...	\$.525	Twelve fire districts: Faucette, \$.06; E. M. Holt, Snow Camp, \$.07; Eli-Whitney/87 South, Northeast Alamance, \$.08; East Alamance, \$.085; Altamahaw-Ossipee, Swepsonville, 54 East, \$.09; Elon College, \$.095; Haw River, North Central Alamance, \$.11. Altamahaw-Ossipee Sanitation, \$.08. ***Burlington special downtown district, \$.20.
Alamance		.525	...	.070	.290	.885
Burlington		.525	...	***	.490	1.015	
Elon College		.525	...	...	.400	.925
Gibsonville:							
In Alamance		.525	...	...	.530	1.055
In Guilford		.6372	...	...	.5300	1.1672
Graham		.525	...	...	.400	.925
Greenlevel		.525	...	.110	.250	.885
Haw River		.525	...	...	.330	.855
Mebane:							
In Alamance		.525	...	...	.490	1.015
In Orange		.919	...	...	.490	1.409
Swepsonville		.525	...	.090	...	.615
Alexander	1994	.59	...	...	...	.59
Taylorsville		.59	...	...	.43	1.02
Alleghany	1999	.51	...	...	...	.51
Sparta		.51	...	...	.20	.71
Anson	1994	.87	...	...	...	.87
Ansonville		.87	...	.03	.25	1.15
Lilesville		.87	...	...	.48	1.35
McFarlan		.87	...	...	.24	1.11
Morven		.8705	.42	1.34	
Peachland		.8730	1.17	
Polkton		.8725	1.12	
Wadesboro		.8754	1.41	

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Ashe	1998	\$.52	\$...	\$...	\$...	\$.52	Ten fire districts: West Jefferson, \$.02; Glendale Springs, \$.036; Creston, Fleetwood, Lansing, \$.04; Jefferson, Laurel Springs, Pond Mountain, Todd, Warrensville, \$.05.
Jefferson		.5230	.82	
Lansing		.5246	.98	
West Jefferson		.5245	.97	
Avery	1994	.5858	
Banner Elk		.5850	1.08	
Beech Mountain:							
In Avery		.5876	1.34	
In Watauga		.435760	1.195	
Crossnore		.5816	.74	
Elk Park		.5832	.90	
Grandfather Village		.5858	
Newland		.5833	.91	
Seven Devils:							
In Avery		.5882	1.40	
In Watauga		.435820	1.255	
Sugar Mountain		.5865	1.23	
Beaufort	1994	.6363	Three fire districts: Richland, \$.02; Chocowinity, Northside, \$.04.
Aurora		.6345	1.08	
Bath		.6325	.88	
Belhaven		.6354	1.17	
Chocowinity		.6335	.98	
Pantego		.6316	.79	
Washington		.6357	1.20	
Washington Park		.6324	.87	
Bertie	1996*	.7979	
Askewville		.7915	.94	
Aulander		.7981	1.60	
Colerain		.7945	1.24	

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Bertie (continued)							
Kelford		\$.79	\$...	\$...	\$.36	\$1.15	
Lewiston-Woodville		.7916	.95	
Powellsville		.7930	1.09	
Roxobel		.7923	1.02	
Windsor		.7915	.94	
Bladen							
	1999	.73757375	Fifteen fire districts: Tar Heel, Tobemory, \$.025; Clarkton, \$.03; Bladenboro Rural, Carvers Creek, Dublin, Elizabethtown Rural, \$.05; Bay Tree, White Lake, White Oak, \$.06; Ammon, East Arcadia, Hickory Grove, Kelly, Lisbon, \$.07. General service district, \$.025.
Bladenboro		.7375	...	...	.5900	1.3275
Clarkton		.7375	...	...	.4900	1.2275
Dublin		.7375	...	...	.4900	1.2275
East Arcadia		.7375	...	...	.4500	1.1875
Elizabethtown		.7375	...	...	.7000	1.4375
Tar Heel		.7375	...	.0250	.3000	1.0625
White Lake		.7375	...	...	.4600	1.1975
Brunswick							
	1999*	.5555	Smithville Township hospital district, \$.04. SE Brunswick sanitary district, \$.225.
Bald Head Island		.550	...	.040	.635	1.225
Belville		.55	...	...	.15	.70
Boiling Spring Lakes		.55	...	...	.25	.80
Bolivia		.55	...	...	.06	.61
Calabash		.55	...	...	.06	.61
Carolina Shores		.55	...	...	.06	.61
Caswell Beach		.55	...	.04	.38	.97
Holden Beach		.55	...	...	.19	.74
Leland		.55	...	...	.18	.73
Navassa		.55	...	...	.30	.85
Northwest		.55	...	...	.17	.72
Oak Island		.55	...	.04	.34	.93
Ocean Isle Beach		.55	...	...	.14	.69
Sandy Creek		.55	...	...	.20	.75
Shallotte		.55	...	...	.24	.79
Southport		.5504	.49	1.08	
St. James		.5510	.65	
Sunset Beach		.550095	.645	
Varnamtown		.5505	.60	

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Buncombe	1998*	\$.63	\$...	\$...	\$...	\$.63	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; Reems Creek, Riceville, Swannanoa, \$.11; Beaverdam, \$.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, Smokey Creek, Triple Community, \$.05; Lovelady, \$.055; Salem, \$.065; George Hildebran, \$.07; Brendletown, Oak Hill, \$.075; Carbon City, \$.085; West End, \$.10; Chesterfield, \$.11; Enola, South Mountain, \$.12; Lake James, \$.125; Drowning Creek, \$.13; Glen Alpine, \$.14; Jonas Ridge, \$.145. ***Morganton downtown municipal service district, \$.14.
Connelly Springs		.59	...	...	.05	.64
Drexel		.59	...	...	.42	1.01
Glen Alpine		.59	...	.14	.40	1.13
Hickory:							
In Burke		.59	...	...	.55	1.14
In Caldwell		.5829	...	.0071	.5500	1.1400
In Catawba		.495	...	...	.550	1.045
Hildebran		.59	...	...	.15	.74
Long View:							
In Burke		.59	...	...	.40	.99
In Catawba		.495	...	...	.400	.895
Morganton		.59	...	***	.46	1.05	
Rhodhiss:							
In Burke		.59	...	...	.55	1.14
In Caldwell		.5829	...	.0071	.5500	1.1400
Rutherford College		.59	...	...	.10	.69
Valdese		.59	...	...	.42	1.01
Cabarrus	1999*	.5959	Seventeen fire districts: Odell, Winecoff, \$.035; Allen, Enochville, Flowes Store, Mt. Mitchell, Mt. Pleasant, \$.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		.59	...	***	.42	1.01	
Harrisburg		.59	...	.05	.10	.74
Kannapolis:							
In Cabarrus		.5947	1.06	
In Rowan		.635470	1.105	
Mount Pleasant		.5942	1.01	

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Caldwell	1997*	\$.5829	\$...	\$...	\$...	\$.5829	Fourteen fire districts: Bethlehem, \$.03; North Caldwell, \$.0359; Grace Chapel, \$.0375; 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	.5500	1.1400
In Burke		.59	...	...	.55	1.14
In Catawba		.495	...	...	.550	1.045
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*	.8585	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		.85	...	...	.62	1.47
In Pasquotank		.78	...	***	.62	1.40	
Carteret	1997*	.5050	Twenty-one fire districts: Broad-Gales Creek, Cape Carteret, Harkers Island, Otway, \$.04; Atlantic, Salter Path, Stella, \$.05; Mill Creek/Harlowe, \$.055; Newport, \$.056; Beaufort, Newport, Wildwood, \$.06; Marshallberg, South River-Merrimon, \$.07; Mitchell Village/Crab Point, Stacy, \$.08; North River, \$.09; Atlantic Beach, Cedar Island, Davis, Sea Level, \$.10.
Atlantic Beach		.50	...	...	.30	.80
Beaufort		.500	...	.105	.345	.950
Bogue		.500	...	.087	.050	.637
Cape Carteret		.500087	.260	.847	
Cedar Point		.500087	.050	.637	
Emerald Isle		.500195	.695	

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Carteret (continued)							
Indian Beach		\$.50	\$...	\$.05	\$.17	\$.72	Seven rescue service districts: Mill Creek/Harlowe, \$.01; Broad-Gales Creek, \$.015; Mitchell Village, \$.04; Beaufort, \$.045; Cape Carteret, \$.047; Otway, \$.05; Sea Level, \$.10. 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.
Morehead City		.50	...	...	.40	.90
Newport		.50	...	...	.42	.92
Peletier		.500	...	.087	.050	.637
Pine Knoll Shores		.50	...	...	.16	.66
Caswell	1996*	.735735	Casville fire district, \$.03.
Milton		.735	...	...	.190	.925
Yanceyville		.735	...	...	.330	1.065
Catawba	1999*	.495495	Nineteen fire districts: Viewmont, \$.027; Fairbrook, \$.028; Denver, Sherrills Ford, \$.032; Maiden, \$.034; Conover Rural, \$.035; Bandys, \$.039; #2 Icard-Mt. View, \$.04; Mountain View, \$.041; #1 Icard-Longview, \$.044; Newton, St. Stephens, Startown, \$.05; Cooksville, Oxford, \$.06; Longview Rural, \$.062; Propst, \$.065; Catawba, Claremont, \$.07. ***Newton municipal service district, \$.15.
Brookford		.495	...	...	.520	1.015
Catawba		.495	...	...	.480	.975
Claremont		.495	...	...	.450	.945
Conover		.495	...	...	.360	.855
Hickory:							
In Catawba		.495	...	...	.550	1.045
In Burke		.59	...	...	.55	1.14
In Caldwell		.5829	...	.0071	.5500	1.1400
Long View:							
In Catawba		.495	...	...	.400	.895
In Burke		.59	...	...	.40	.99
Maiden		.495	...	...	.370	.865
Newton		.495	...	***	.470	.965	
Chatham	1995*	.8585	Twelve fire districts: Circle City, \$.045; Moncure, \$.0476; Bell's Annex, North Chatham, \$.055; Central Chatham, \$.06; Parkwood, \$.07; Bennett, Bonlee, Hope, \$.08; Goldston, \$.085; West Sanford, \$.09; Staley, \$.10. Gulf-Goldston sanitary district, \$.15.
Cary:							
In Chatham		.85	...	...	.54	1.39
In Wake		.7354	1.27	
Goldston		.850085	.080	1.015	
Pittsboro		.8558	1.43	
Siler City		.8547	1.32	

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Cherokee	1996	\$.57	\$...	\$...	\$...	\$.57	Ten fire districts: Brasstown, Hanging Dog, Martins Creek, Ranger, Valleystown, Wolf Creek, \$.05; Bellview, Hiawassee Dam, Murphy Rural, Peachtree, \$.07. Bear Paw service district, \$.67.
Andrews		.57	...	...	.57	1.14
Murphy		.57	...	...	.51	1.08
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	.200	.967	
Lawndale		.627	.100	...	.230	.957
Mooreboro		.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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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; Tri-Community, \$.0297; West of New Bern, \$.0356; Township #7, \$.0365; Rhems, \$.0375; 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.
Falcon		.84	...	.05	.15	1.04	County recreation tax, \$.05.
Fayetteville		.84	...	***	.51	1.35	***Downtown revitalization district, \$.10.
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, \$.065; Fruitville, \$.08. Ocean Sands water/sewer district, \$.31; Moyock Commons sewer district, \$.50.

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Dare	1998	\$.49	\$...	\$...	\$...	\$.49	Fifteen fire districts: Duck, \$.04; Martins Point, \$.06; Avon, Manteo, Salvo, Wanchese, \$.07; Frisco, \$.08; Manns Harbor, Rodanthe, Stumpy Point, Waves, \$.09; Buxton, 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, \$.11. 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		.490	...	...	.425	.915
Kitty Hawk		.49	...	...	.29	.78
Manteo		.49	...	...	.37	.86
Nags Head		.490	...	...	.358	.848
Southern Shores		.49	...	...	.22	.71
Davidson	1997*	.5353	Lexington school unit extends beyond city limits. Thomasville school supplement is levied by the city. Twenty-four fire districts: South Emmons, \$.02; Linwood, \$.025; North Lexington, Reeds, \$.04; Fairgrove, \$.05; Griffith, \$.055; Hasty, Horneytown, \$.06; Arcadia-Reedy Creek, Central, Healing Springs, Holly Grove, Midway, Pilot, \$.07; Gumtree, South Davidson, Southmont, Tyro, Wallburg, Welcome, \$.08; Silver Valley, \$.09; Churchland, South Lexington, West Lexington, \$.10. ***Uptown Lexington, Inc., \$.20.
Denton		.53	...	...	.52	1.05
High Point:							
In Davidson		.530	...	...	.595	1.125
In Forsyth		.6625	...	...	.5950	1.2575
In Guilford		.6372	...	...	.5950	1.2322
In Randolph		.5125	...	...	.5950	1.1075
Lexington		.53	.13	***	.46	1.12	
Thomasville:							
In Davidson		.53	.18**	...	.57	1.28
In Randolph		.5125	...	...	.5700	1.0825
Davie	1994*	.6363	
Bermuda Run		.6315	.78	
Cooleemee		.6320	.83	
Mocksville		.6336	.99	

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Duplin	1994*	\$.775	\$...	\$...	\$...	\$.775	Six fire districts: Albertson, Oak Wolf, \$.05; East Duplin, \$.0525; Saracta, \$.055; Stacy Britt, \$.06; 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		.775650	1.425	
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*	.92979297	Seven fire districts: Eno, New Hope, \$.0515; Bethesda, \$.055; Bahama, \$.06; Lebanon, \$.075; Redwood, \$.08; Parkwood, \$.09. Mangum-Butner safety district, \$.20. Research Triangle Park special district, \$.019. ***Chapel Hill downtown municipal service district, \$.062.
Chapel Hill:							
In Durham		.92975630	1.4927	
In Orange		.919	.220	***	.563	1.702	
Durham:							
In Durham		.92976800	1.6097	
In Orange		.919680	1.599	
Morrisville:							
In Durham		.92976000	1.5297	
In Wake		.7360	1.33	

1999-2000 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	
Edgecombe	1993	\$.91	\$...	\$...	\$...	\$.91	Twelve fire districts: South Edgecombe, \$.03; Davenport, Harrison, Leggett, Lewis, \$.04; Macclesfield, W. Edgecombe, \$.05; Tri-County, \$.06; Conetoe, Princeville, Speed, \$.07; Heartsease, \$.08. ***Rocky Mount downtown municipal service district, \$.20.
Conetoe		.91	...	.07	.21	1.19
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		.69	...	***	.46	1.15	
Sharpsburg:							
In Edgecombe		.91	...	.06	.41	1.38
In Nash		.69	...	...	.41	1.10
In Wilson		.73	...	.06	.41	1.20
Speed		.91	...	...	.25	1.16
Tarboro		.91	...	...	.46	1.37
Whitakers:							
In Edgecombe		.91	...	...	.67	1.58
In Nash		.69	...	...	.67	1.36
Forsyth	1997*	.66256625	Twenty-three fire districts: Suburban (Rural Hall), Triangle, \$.035; King, \$.038; Mineral Springs, Old Richmond, \$.04; Belew's Creek, Griffith, \$.045; Clemmons, Forest Hill, Lewisville, South Fork, West Bend, \$.05; Horneytown, Salem Chapel, Walkertown, \$.06; Mt. Tabor, Talley's Crossing, Vienna, \$.065; Beeson's Crossroads, Gumtree, Piney Brove, 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 Tobacoville is subject to one of the King, Old Richmond, or Rural Hall fire district taxes.
Bethania		.6625	...	.0400	.1800	.8825
Clemmons		.6625	...	.0500	.0900	.8025
High Point:							
In Forsyth		.6625	...	...	.5950	1.2575
In Davidson		.530	...	...	.595	1.125
In Guilford		.6372	...	...	.5950	1.2322
In Randolph		.5125	...	...	.5950	1.1075
Kernersville:							
In Forsyth		.6625	...	...	.5200	1.1825
In Guilford		.6372	...	...	.5200	1.1572
King:							
In Forsyth		.6625	...	...	.3000	.9625
In Stokes		.62	...	...	.30	.92
Lewisville		.6625	...	.0500	.0620	.7745
Rural Hall		.6625	...	...	.2300	.8925
Tobacoville		.6625	...	.0380	.0500	.7505
Walkertown		.6625	...	...	.2000	.8625
Winston-Salem		.6625	...	...	.5000	1.1625

1999-2000 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	
Franklin	1998	\$.83	\$...	\$...	\$...	\$.83	Thirteen fire districts: Brassfield, \$.025; Hopkins, \$.042; Epsom, \$.0425; Mitchiner's, \$.05; Centerville, Central Franklin, Justice, \$.055; Bunn, \$.0585; Youngsville, \$.06; White Level, \$.063; Pilot, \$.071; Franklinton, Gold Sand, \$.075. Solid waste district, \$.08.
Bunn		.8300	...	.0585	.7600	1.6485
Centerville		.830	...	.055	...	.885
Franklinton		.830	...	.075	.620	1.525
Louisburg		.830	...	...	.495	1.325
Youngsville		.83	...	.06	.66	1.55
Gaston	1997*	.825825	Nineteen fire districts: East Gaston, \$.032; Spencer Mountain Road, Waco, \$.034; Agriculture Center, \$.035; Alexis, Crouse, \$.038; Long Shoals, \$.039; New Hope, \$.04; South Gastonia, \$.041; Chapel Grove, \$.042; South Point, \$.044; Lucia-Riverbend, Union Road, \$.045; Community, Ranlo, Tryonota, \$.049; Chestnut Ridge, Hugh's Pond, \$.05; High Shoals, \$.051. ***Gastonia municipal service district, \$.20.
Belmont		.825	...	...	.480	1.305
Bessemer City		.825	...	...	.410	1.235
Cherryville		.825	...	...	.440	1.265
Cramerton		.825	...	...	.425	1.250
Dallas		.825	...	...	.350	1.175
Gastonia		.825	...	***	.470	1.295	
High Shoals		.825	...	.051	.430	1.306
Kings Mountain:							
In Gaston		.825	...	...	.400	1.225
In Cleveland		.627	.190	...	.400	1.217
Lowell		.825	...	...	.310	1.135
McAdenville		.825	...	...	...	.825
Mount Holly		.825	...	...	.440	1.265
Ranlo		.825	...	.049	.350	1.224
Spencer Mountain		.825	...	.034	.130	.989
Stanley		.825	...	...	.450	1.275
Gates	1993	.9292	
Gatesville		.9225	1.17	
Graham	1995	.6060	
Lake Santeetlah		.6027	.87	
Robbinsville		.6050	1.10	

1999-2000 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	
Granville	1994	\$.735	\$...	\$...	\$...	\$.735	Lyon Station sanitary district, \$.11. Butner fire/police district, \$.20. ***Oxford municipal service district, \$.20.
Creedmoor		.735	...	...	.700	1.435
Oxford		.735	...	***	.700	1.435	
Stem		.735	...	...	.450	1.185
Stovall		.735	...	...	.440	1.175
Greene	1997	.7878	Eleven fire districts: Castoria, \$.04; Arba, \$.046; Contentnea, \$.051; Bullhead, \$.056; Shine, \$.061; Speight's Bridge, \$.065; Rainbow, \$.069; Jason, \$.08; Maury, \$.081; Fort Run, \$.09; Little Creek, \$.107.
Hookerton		.78	...	...	.55	1.33
Snow Hill		.78	...	...	.46	1.24
Walstonburg		.78	...	...	.50	1.28
Guilford	1996	.63726372	Twenty-one fire districts: Whitsett, \$.065; Battleground, \$.07; Alamance, \$.075; Frieden (District #28), McLeansville, Mount Hope, Oak Ridge, Pinecroft-Sedgefield, Stokesdale, \$.08; Summerfield, \$.0878; Northeast, \$.0975; Climax, Colfax, Deep River, District #14, Guil-Rand, Julian, Kimesville, Pleasant Garden, Rankin, Southeast, \$.10. Sedgefield sanitary district, \$.04. ***Greensboro Historical districts: Charles B. Aycock, College Hill, \$.05.
Archdale:							
In Guilford		.6372	...	.1000	.2400	.9772
In Randolph		.5125	.0850	.1000	.2400	.9375	
Gibsonville:							
In Guilford		.6372	...	...	.5300	1.1672
In Alamance		.525	...	...	.530	1.055
Greensboro		.6372	...	***	.5825	1.2197	
High Point:							
In Guilford		.6372	...	...	.5950	1.2322
In Davidson		.530	...	...	.595	1.125
In Forsyth		.6625	...	...	.5950	1.2575
In Randolph		.5125	...	...	.5950	1.1075
Jamestown		.6372	...	...	.3100	.9472
Kernersville:							
In Guilford		.6372	...	...	.5200	1.1572
In Forsyth		.6625	...	...	.5200	1.1825
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

1999-2000 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	
Halifax	1999*	\$.605	\$...	\$...	\$...	\$.605	Weldon school unit extends beyond city limits. Roanoke Rapids school supplement is collected by the city. Thirteen fire districts: Scotland Neck, \$.05; Arcola, Brinkleyville, Enfield, Halifax, Littleton, Rheasville, Tillery, \$.06; Darlington, Davie, Hobgood, Thelma, \$.07; Weldon, \$.09. Halifax emergency medical services district, \$.025. Our Community hospital district, \$.12.
Enfield		.605	...	.025	.600	1.230
Halifax		.605	.170	.025	.390	1.190	
Hobgood		.605	...	.145	.450	1.200
Littleton		.605	...	.025	.650	1.280
Roanoke Rapids		.605	.190**	.025	.490	1.310	
Scotland Neck		.605	...	.195	.600	1.400
Weldon		.605	.170	.025	.790	1.590	
Harnett	1997*	.7373	Averasboro school unit extends beyond the city limits of Dunn. Sixteen fire districts: Averasboro, \$.04; Erwin, \$.05; Benhaven, Black River, Boone Trail, Summerville, \$.07; Grove, \$.08; Cypress Creek, \$.085; Northwest Harnett, Spout Springs, \$.09; Buies Creek, Crains Creek, \$.10; Anderson Creek, Bunnlevel, \$.11; Flatbranch, \$.12; Flatwoods, \$.15.
Angier		.73	...	.07	.46	1.26
Broadway:							
In Harnett		.73	...	...	.53	1.26
In Lee		.75	...	...	.53	1.28
Coats		.73	...	.08	.69	1.50
Dunn		.73	.02	...	.46	1.21
Erwin		.73	...	.05	.48	1.26
Lillington		.73	...	...	.63	1.36
Haywood	1996	.6161	Fifteen fire districts: Maggie Valley, \$.05; Big Cove, Camp Branch, North Canton, Saunook, South Waynesville, \$.06; Center Pigeon, \$.065; Jonathan Creek, \$.075; Crabtree-Ironduff, 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		.61	...	.05	.36	1.02
Waynesville		.61	...	***	.40	1.01	
Henderson	1999*	.5050	Thirteen fire districts: Mills River, Valley Hill #2, \$.06; Green River, \$.065; Raven Rock, Valley Hill, \$.07; Etowah-Horseshoe, \$.073; Dana, \$.075; Bat Cave, Blue Ridge, Fletcher, \$.08; Mountain Home, \$.085; Edneyville, \$.09; Gerton, \$.12. ***Hendersonville service districts: Seventh Avenue service district, \$.10; Downtown municipal service district, \$.25.
Flat Rock		.50	...	...	...	.50
Fletcher		.50	...	...	.25	.75
Hendersonville		.50	...	***	.45	.95	
Laurel Park		.50	...	...	.31	.81
Saluda:							
In Henderson		.50	...	...	.52	1.02
In Polk		.5633	.0300	...	.5200	1.1133

1999-2000 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	
Hertford	1995	\$.99	\$...	\$...	\$...	\$.99	Two fire districts: Ahoskie, Union, \$.04.
Ahoskie		.99	...	...	.74	1.73
Cofield		.99	...	...	.45	1.44
Como		.99	...	...	.30	1.29
Harrellsville		.99	...	...	.30	1.29
Murfreesboro		.99	...	...	.71	1.70
Winton		.99	...	...	.63	1.62
Hoke	1998	.7474	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		.74	...	...	.47	1.21
Hyde	1995	.9090	Ocracoke Township mosquito control district, \$.02.
Iredell	1999*	.4747	Mooresville school district extends beyond city limits. Four fire districts: Shepherd, \$.0225; Mt. Mourne, \$.0275; East Alexander, \$.0425; County, \$.05. ***Statesville downtown municipal service district, \$.14; Mooresville downtown municipal service district, \$.16.
Davidson:							
In Iredell		.470	...	...	.315	.785
In Mecklenburg		.730	...	...	.315	1.045
Harmony		.47	...	.05	.10	.62
Love Valley		.47	...	.05	.25	.77
Mooresville		.470	.125	***	.470	1.065	
Statesville		.47	...	***	.39	.86	
Troutman		.47	...	...	.32	.79
Jackson	1992	.5353	
Dillsboro		.53	...	...	.35	.88
Forest Hills		.53	...	...	.10	.63
Highlands:							
In Jackson		.53	...	...	.18	.71
In Macon		.37	...	...	.18	.55
Sylva		.53	...	...	.44	.97
Webster		.53	...	...	.04	.57

1999-2000 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	
Johnston	1995	\$.85	\$...	\$...	\$...	\$.85	Twenty-seven fire districts: Claytex, \$.02; Blackmon's Crossroads, Boon Hill, McLemore, Newton Grove, Oakland, 50/210, \$.05; Banner, \$.055; Beulah, 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	...	...	.46	1.31
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, \$.0365.
Maysville		.71	...	...	.48	1.19
Pollocksville		.71	...	...	.36	1.07
Trenton		.71	...	...	.41	1.12
Lee	1995*	.7575	Nine fire districts: Carolina Trace, \$.035; Tramway, \$.036; Northview, \$.039; Lemon Springs, \$.047; West Sanford, \$.051; Cape Fear, \$.052; Deep River, \$.073; Northwest Pocket, \$.081; Cameron, \$.095. ***Sanford downtown municipal service district, \$.10.
Broadway:							
In Lee		.75	...	...	.53	1.28
In Harnett		.73	...	...	.53	1.26
Sanford		.75	...	***	.55	1.30	
Lenoir	1997*	.7373	Ten fire districts: Hugo, North Lenoir, \$.02; Mosely Hall, \$.03; Southwood, \$.035; 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		.73	...	...	.55	1.28
In Pitt		.68	...	...	.55	1.23
Kinston		.730	...	***	.595	1.325	
La Grange		.73	...	...	.50	1.23
Pink Hill		.73	...	...	.58	1.31

COUNTIES AND MUNICIPALITIES	YEAR OF LATEST REVALUATION	1999-2000 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			
Lincoln	1996*	\$.615	\$...	\$...	\$...	\$.615	Thirteen fire districts: Boger City, East Lincoln, \$.03; North 321, \$.035; Crouse, Denver, South Fork, \$.04; Alexis, Howards Creek, Hugh's Pond, North Brook, Pumpkin Center, Union, \$.05; High Shoals, \$.054. East Lincoln water & sewer district, \$.28.	
Lincolnton		.615	...	...	.600	1.215
Macon	1999*	.3737	Eleven fire districts: Highlands, \$.02; Franklin, \$.027; Clarks Chapel, Otto, \$.04; Cullasaja, \$.045; West Macon, \$.05; Burningtown, \$.055; Scaly Mountain, \$.07; Cowee, Mountain Valley, Nantahala, \$.075.	
Franklin		.37	...	...	.33	.70
Highlands: In Macon		.37	...	...	.18	.55
In Jackson		.53	...	...	.18	.71
Madison	1996	.7474	Five fire districts: Jupiter, Mars Hill, \$.05; Smokey Mountain, \$.08; Ebb's Chapel, \$.09; Leicester, \$.10.	
Hot Springs		.74	...	...	.65	1.39
Mars Hill		.74	...	.05	.50	1.29
Marshall		.74	...	...	.75	1.49
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	...	...	.68	1.45
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*	.7373	Law Enforcement Service District, \$.062. ***Three Charlotte downtown municipal service districts: District #1, \$.0193; District #2, \$.0333; District #3, \$.0482.	
Charlotte		.730	...	***	.467	1.197		
Cornelius		.7326	.99		

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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	
Mecklenburg (continued)							
Davidson:							
In Mecklenburg		\$.730	\$...	\$...	\$.315	\$1.045	
In Iredell		.470315	.785	
Huntersville		.7326	.99	
Matthews		.7323	.96	
Mint Hill		.730235	.965	
Pineville		.7321	.94	
Mitchell	1993	.5454	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.
Bakersville		.54	...	...	.56	1.10
Spruce Pine		.54	...	...	.53	1.07
Montgomery	1996	.5959	One fire district: Badin Lake, \$.0675.
Biscoe		.59	...	...	.46	1.05
Candor		.59	...	...	.62	1.21
Mount Gilead		.59	...	...	.65	1.24
Star		.59	...	...	.42	1.01
Troy		.59	...	...	.48	1.07
Moore	1995	.4949	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, \$.10; Cameron, Eastwood, \$.11; Crestline, Pinehurst, Southern Pines, \$.12; Aberdeen, Crains Creek, \$.13. County-wide Advanced Life Support district, \$.05. ***Pinehurst municipal service district, \$.06.
Aberdeen		.49	...	.05	.48	1.02
Cameron		.49	...	.05	.51	1.05
Carthage		.49	...	.05	.47	1.01
Foxfire Village		.49	...	.05	.27	.81
Pinebluff		.49	...	.05	.47	1.01
Pinehurst		.49	...	.05***	.31	.85
Robbins		.49	...	.05	.68	1.22
Southern Pines		.49	...	.05	.50	1.04
Taylortown		.49	...	.05	.40	.94
Vass		.4900	...	.0500	.6175	1.1575
Whispering Pines		.49	...	.05	.34	.88

1999-2000 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	
Nash	1993	\$.69	\$...	\$...	\$...	\$.69	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, \$.072; Ferrells, \$.0898, NS Gulley, \$.09. ***Rocky Mount downtown municipal service district, \$.20.
Bailey		.69	...	...	.66	1.35
Castalia		.69	...	...	.22	.91
Dortches		.69	...	...	...	.69
Middlesex		.69	...	...	.55	1.24
Momeyer		.69	...	.06	.05	.80
Nashville		.69	...	...	.64	1.33
Red Oak		.69	...	.05	...	.74
Rocky Mount:							
In Nash		.69	...	***	.46	1.15	
In Edgecombe		.91	...	...	.46	1.37
Sharpsburg:							
In Nash		.69	...	...	.41	1.10
In Edgecombe		.91	...	.06	.41	1.38
In Wilson		.73	...	.06	.41	1.20
Spring Hope		.69	...	...	.70	1.39
Whitakers:							
In Nash		.69	...	...	.67	1.36
In Edgecombe		.91	...	...	.67	1.58
New Hanover	1999	.565565	County rural fire district, \$.035.
Carolina Beach		.565	...	...	.350	.915
Kure Beach		.565	...	...	.275	.840
Wilmington		.565	...	...	.470	1.035
Wrightsville Beach		.5650	...	...	.1275	.6925
Northampton	1996	.7979	Three fire districts: Roanoke-Wildwood District A, Roanoke-Wildwood District B, \$.04; Rich Square, \$.05.
Conway		.79	...	...	.40	1.19
Garysburg		.79	...	...	.60	1.39
Gaston		.79	...	...	.50	1.29

1999-2000 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	
Northampton (continued)							
Jackson		\$.79	\$...	\$...	\$.55	\$1.34	
Lasker		.79	...	...	.15	.94	
Rich Square		.79	...	.05	.50	1.34	
Seaboard		.79	...	...	.50	1.29	
Severn		.79	...	...	.37	1.16	
Woodland		.79	...	...	.55	1.34	
Onslow							
	1992	.694	...	...	...	.694	
Holly Ridge		.694	...	...	.500	1.194	
Jacksonville		.694	...	...	.623	1.317	
North Topsail Beach		.694	...	...	.450	1.144	
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*	.919	...	...	...	.919	Chapel Hill and Carrboro school units extend beyond town limits.
Carrboro		.919	.220	...	.675	1.814	Twelve fire districts: Chapel Hill, \$.025; Damascus, Efland, South Triangle, \$.03; Orange, \$.04; Orange Grove, \$.044; Little River, \$.0465; Eno, \$.051; New Hope, \$.0515; White Cross, \$.058; Cedar Grove, \$.063; South Orange, \$.088.
Chapel Hill:							***Chapel Hill downtown municipal service district, \$.062.
In Orange		.919	.220	***	.563	1.702	
In Durham		.9297	...	...	.5630	1.4927	
Durham:							
In Orange		.919	...	...	.680	1.599	
In Durham		.9297	...	...	.6800	1.6097	
Hillsborough		.919	...	...	.570	1.489	
Mebane:							
In Orange		.919	...	...	.490	1.409	
In Alamance		.525	...	...	.490	1.015	
Pamlico							
	1996	.6943	...	...	...	.6943	Four fire districts: Southeast, \$.03; Grantsboro-Silverhill, Reelsboro, \$.05; Florence/Whortonsville, \$.07.
Alliance		.6943	...	...	...	.6943	
Arapahoe		.6943	...	...	.0300	.7243	

1999-2000 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	
Pamlico (continued)							
Bayboro		\$.6943	\$...	\$...	\$.2500	\$.9443	
Grantsboro		.6943	...	.0500	.0500	.7943	
Mesic		.6943	...	...	.2000	.8943	
Minnesott Beach		.6943	...	...	.1500	.8443	
Oriental		.6943	...	...	.2000	.8943	
Stonewall		.6943	...	...	.1500	.8443	
Vandemere		.6943	...	...	.2000	.8943	
Pasquotank	1998	.78	...	...	...	.78	***Elizabeth City downtown municipal service district, \$.09.
Elizabeth City:							
In Pasquotank		.78	...	***	.62	1.40	
In Camden		.85	...	...	.62	1.47	
Pender	1995	.61	...	...	...	.61	Twelve fire districts: Atkinson, County, Hampstead, Long Creek-Grady, Maple Hill, Northeast Pender, Pender Central, Rocky Point, Scotts Hill, Sloop Point, \$.04; Penderlea, \$.06; Shiloh, \$.07. 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	

1999-2000 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	
Pitt	1996	\$.68	\$...	\$...	\$...	\$.68	Seventeen 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, Falkland, Fountain, Gardnersville, Simpson, Stokes, \$.05. Three emergency service districts: Eastern Pines, \$.0273; Ayden, \$.04; Bell Arthur, \$.05.
Ayden		.68	...	...	.50	1.18
Bethel		.68	...	...	.59	1.27
Falkland		.68	...	.05	.35	1.08
Farmville		.6800	...	...	.4482	1.1282
Fountain		.68	...	...	.60	1.28
Greenville		.68	...	...	.55	1.23
Grifton:							
In Pitt		.68	...	...	.55	1.23
In Lenoir		.73	...	...	.55	1.28
Grimesland		.68	...	...	.39	1.07
Simpson		.68	...	...	.45	1.13
Winterville		.68	...	...	.40	1.08
Polk	1993	.56335633	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; Saluda, \$.07; Sunny View, \$.09.
Columbus		.5633	...	...	.4000	.9633
Saluda:							
In Polk		.5633	.0300	...	.5200	1.1133
In Henderson		.50	...	...	.52	1.02
Tryon		.5633	...	...	.6400	1.2033
Randolph	1993	.51255125	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		.5125	.0850	.1000	.2400	.9375	
In Guilford		.6372	...	.1000	.2400	.9772
Asheboro		.5125	.1450	...	.5200	1.1775
Franklinville		.5125	...	.0800	.3000	.8925
High Point:							
In Randolph		.5125	...	...	.5950	1.1075
In Davidson		.530	...	...	.595	1.125
In Forsyth		.6625	...	...	.5950	1.2575
In Guilford		.6372	...	...	.5950	1.2322
Liberty		.5125	...	...	.5000	1.0125
Ramseur		.5125	...	...	.5000	1.0125
Randleman		.5125	...	...	.4600	.9725

1999-2000 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	
Randolph (continued)							
Seagrove		\$.5125	\$...	\$...	\$.4200	\$.9325	
Staley		.51251250	.6375	
Thomasville:							
In Randolph		.51255700	1.0825	
In Davidson		.53	.1857	1.28	
Trinity		.51250500	.5625	
Richmond							
	1997	.8282	Four fire districts: Cordova, East Rockingham, Northside, \$.09; Mt. Creek, \$.10.
Dobbins Heights		.82	...	...	.50	1.32
Ellerbe		.82	...	...	.50	1.32
Hamlet		.82	...	...	.60	1.42
Hoffman		.82	...	...	.20	1.02
Norman		.82	...	...	...	.82
Rockingham		.82	...	...	.45	1.27
Robeson							
	1996	.8181	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, Whitehouse, \$.10; Northwoods, \$.11; Deep Branch, Red Springs, Rennert, Shannon, Smith, \$.15. ***Maxton downtown service district, \$.10.
Fairmont		.81	...	...	.69	1.50
Lumber Bridge		.81	...	...	.30	1.11
Lumberton		.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
Rennert		.81	...	...	.10	.91
Rowland		.81	...	...	.68	1.49
Saint Pauls		.81	...	...	.52	1.33

1999-2000 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	
Rockingham	1999*	\$.66	\$...	\$...	\$...	\$.66	Seventeen fire districts: Casville, \$.035; Huntsville, Oregon Hill, Yanceyville, \$.05; Stokes/Rockingham, \$.06; Wentworth, \$.07; Williamsburg, \$.075; Bethany, Shiloh, Stokesdale, \$.08; Jacobs Creek, Monroeton, Summerfield, \$.10; Madison/Mayodan, Stoneyview, \$.105; Northwest, \$.115; Ruffin, \$.12. ***Reidsville downtown municipal service district, \$.25.
Eden		.66	...	...	.57	1.23
Madison		.66	...	...	.59	1.25
Mayodan		.66	...	...	.50	1.16
Reidsville		.66	...	***	.63	1.29	
Stoneville		.66	...	...	.68	1.34
Wentworth		.66	...	.07	...	.73
Rowan	1999*	.635635	Twenty-two fire districts: Franklin, \$.025; Locke, \$.03; Union, \$.035; Bostian Heights, Cleveland, Enochville, Mt. Mitchell, Scotch-Irish, \$.04; Atwell, \$.045; East Gold Hill, East Landis, East Rowan, Ellis, Mt. Ulla/Bear Poplar, Poole Town, South Rowan, Woodleaf, \$.05; Miller Ferry, Rockwell Rural, South Salisbury, \$.06; Richfield/Misenheimer, \$.07; Centenary, \$.075. ***Salisbury downtown municipal service district, \$.16.
China Grove		.635	...	...	.400	1.035
Cleveland		.635	...	...	.190	.825
East Spencer		.635	...	...	.630	1.265
Faith		.635	...	...	.410	1.045
Granite Quarry		.635	...	...	.350	.985
Kannapolis:							
In Rowan		.635	...	...	.470	1.105
In Cabarrus		.59	...	...	.47	1.06
Landis		.635	...	...	.280	.915
Rockwell		.635	...	...	.270	.905
Salisbury		.635	...	***	.570	1.205	
Spencer		.635	...	...	.480	1.115
Rutherford	1994	.5757	Fifteen fire districts: County Contracted #16, Hollis, Sandy Mush, \$.03; Cliffside, \$.04; S/D/O, Union Mills, \$.05; Bostic, Ellenboro, \$.06; Bill's Creek, Green Hill, Rutherfordton, \$.07; 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.
Bostic		.57	...	.06	.25	.88
Chimney Rock		.57	...	.08***	.14	.79
Ellenboro		.57	...	.06	.28	.91
Forest City		.57	...	...	.24	.81
Lake Lure		.57	...	...	.32	.89
Ruth		.57	...	...	.26	.83
Rutherfordton		.57	...	.07***	.49	1.13
Spindale		.57	...	...	.42	.99

1999-2000 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	
Sampson	1995	\$.67	\$...	\$...	\$...	\$.67	Seventeen fire districts: Newton Grove, Turkey, \$.05; Honeycutt/Salemburg, Taylor's Bridge, \$.06; Coharie, Halls, \$.065; Franklin, Garland, Piney Grove, \$.07; Autryville, Clement, Clinton, 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	...	...	.13	.80
In Duplin		.775	...	...	.130	.905
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	.69756975	Thirteen fire districts: Endy, Oakboro Rural, \$.04; Aquadale, Bethany, Center Rural, Millingport, New London, \$.05; Richfield-Misenheimer, \$.07; Eastside, Locust, Ridgecrest, Rocky River, \$.08; Southside, \$.10. Piney Point water district, \$.086. ***Albemarle municipal service district, \$.10.
Albemarle		.6975	...	***	.5800	1.2775	
Badin		.6975	...	...	.2400	.9375
Locust		.6975	...	.0800	.3200	1.0975
New London		.6975	...	.0500	.1600	.9075
Norwood		.6975	...	...	.4000	1.0975
Oakboro		.6975	...	...	.4700	1.1675
Richfield		.6975	...	.0700	.1600	.9275
Stanfield		.6975	...	...	.4000	1.0975

COUNTIES AND MUNICIPALITIES	YEAR OF LATEST REVALUATION	1999-2000 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			
Stokes	1997*	\$.62	\$...	\$...	\$...	\$.62	Four fire districts: Walnut Cove, \$.017; Rural Hall, \$.025; King, \$.04; County Service, \$.05.	
Danbury		.62	...	...	.25	.87
King:								
In Stokes		.62	...	...	.30	.92
In Forsyth		.6625	...	...	.3000	.9625
Walnut Cove		.6244	1.06		
Surry	1999*	.5151	Mount Airy school unit extends beyond city limits. Fifteen fire districts: Pilot Knob, \$.032; Bannertown, \$.038; Franklin, \$.041; State Road, \$.047; South Surry, Westfield, \$.049; Four Way, \$.053; White Plains, \$.054; CC Camp, \$.058; Skull Camp, \$.063; Shoals, \$.065; Ararat, \$.066; Central, \$.079; Jot-Um-Down, \$.083; Mountain Park, \$.086. ***Mount Airy downtown municipal service district, \$.22.	
Dobson		.51	...	...	.38	.89
Elkin:								
In Surry		.510	.136	...	.475	1.121
In Wilkes		.520	...	...	.475	.995
Mount Airy		.510	.108	***	.430	1.048		
Pilot Mountain		.51	...	...	.46	.97
Swain	1997	.5555		
Bryson City		.5550	1.05		
Transylvania	1995	.641641	Nine fire districts: Brevard, \$.025; Lake Toxaway, \$.0405; Etowah-Horseshoe, \$.0562; Connetsee Falls, \$.0625; Rosman, \$.0698; Cedar Mountain, \$.0704; Little River, \$.0812; North Transylvania, \$.1022; Balsam Grove, \$.1218. ***Heart of Brevard downtown revitalization district, \$.33.	
Brevard		.641	...	.025***	.520	1.186
Rosman		.6410	...	.0698	.4200	1.1308
Tyrrell	1997	.9999		
Columbia		.9960	1.59		

1999-2000 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	
Union	1992	\$.66	\$...	\$...	\$...	\$.66	Monroe school unit extends beyond city limits.
Hemby Bridge		.6600	.0700	.0346	.0200	.7846	Union County school district, \$.07.
Indian Trail		.66	.07	...	.10	.83	Two fire districts: Stallings, \$.024; Hemby
Lake Park		.66	.07	...	.12	.85	Bridge, \$.0346. A portion of the town of Indian
Marshville		.66	.07	...	.43	1.16	Trail is subject to the Hemby Bridge fire district
Marvin		.660	.070	...	.025	.755	tax. The town of Stallings and a portion of the
Mineral Springs		.66	.07	...	.04	.77	town of Indian Trail are subject to the Stallings
Monroe		.66	.07	***	.55	1.28	fire district tax.
Stallings		.660	.070	.024	.120	.874	***Monroe municipal service district, \$.20.
Unionville		.66	.07	...	.02	.75	
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	.95	...	...	...	.95	
Henderson		.95	...	...	.61	1.56	
Kittrell		.95	...	...	.10	1.05	
Middleburg		.95	...	...	.25	1.20	
Wake	1992	.73	...	...	...	.73	One fire district: County-wide fire district, \$.085.
Apex		.73	...	...	.52	1.25	Research Triangle Park district, \$.01973.
Cary:							***Wake Forest downtown municipal service district, \$.10.
In Wake		.73	...	...	.54	1.27	
In Chatham		.79	...	...	.54	1.33	
Fuquay-Varina		.73	...	...	.59	1.32	
Garner		.73	...	...	.64	1.37	
Holly Springs		.73	...	...	.62	1.35	
Knightdale		.73	...	...	.53	1.26	
Morrisville:							
In Wake		.73	...	...	.60	1.33	
In Durham		.9297	...	...	.6000	1.5297	
Raleigh		.730	...	...	.525	1.255	
Rolesville		.73	...	...	.62	1.35	
Wake Forest		.73	...	***	.60	1.33	
Wendell		.73	...	...	.59	1.32	
Zebulon		.730	...	...	.525	1.255	

1999-2000 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	
Warren	1993	\$.92	\$...	\$...	\$...	\$.92	Thirteen fire districts: Arcola, \$.03; Soul City, \$.035; Drewry, Roanoke Wildwood, \$.04; Ridgeway, \$.042; Churchill-Five Forks, \$.044; Hawktree, Smith Creek, \$.05; Afton-Elberon, \$.055; Central Warren, Longbridge, \$.06; Littleton, \$.062; Macon, \$.075.
Macon		.92	...	...	.30	1.22
Norlina		.92	...	...	.58	1.50
Warrenton		.92	...	...	.65	1.57
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	...	...	.820	1.255
In Avery		.58	...	...	.82	1.40
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; Nahunta, Northern Wayne, Polly Watson, Pricetown, Saulston, \$.06; Belfast, \$.065; Dudley, Faro, 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

1999-2000 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	
Wilkes	1998*	\$.52	\$...	\$...	\$...	\$.52	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, \$.09; Cricket, Goshen, McGrady, Ronda, Traphill, \$.10; Boomer, Ferguson, Shepherds Crossroads, \$.11; Little Brushy Mtn., Wilkes-Iredell, \$.12; Wilbar, \$.13.
Elkin:							
In Wilkes		.520	...	...	.475	.995
In Surry		.510	.136	...	.475	1.121
North Wilkesboro		.52	...	...	.46	.98
Ronda		.52	...	...	.40	.92
Wilkesboro		.520	...	...	.317	.837
Wilson	1992	.7373	Fifteen fire districts: Toisnot, \$.015; Contentnea, \$.035; Lee Woodard, \$.0425; Green Hornet, Sims, \$.05; Bakertown, Beulah, East Nash, Polly Watson, Silver Lake, Tri-County, \$.06; Crossroads, \$.065; Rock Ridge, \$.0725; Sanoca, \$.08; Moyton, \$.10. 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		.69	...	...	.41	1.10
Sims		.73	...	.05	.46	1.24
Stantonsburg		.73	...	...	.40	1.13
Wilson		.73	...	***	.55	1.28	
Yadkin	1999	.5858	Ten fire districts: Yadkinville, \$.04; Boonville, \$.05; Buck Shoals, Forbush, \$.06; Fall Creek, \$.065; East Bend, \$.07; Courtney, Lone Hickory, \$.075; West Yadkin, \$.0775; Arlington, \$.08.
Arlington		.58	...	...	.42	1.00
Boonville		.58	...	.05	.31	.94
East Bend		.58	...	.07	.48	1.13
Jonesville		.58	...	...	.56	1.14
Yadkinville		.58	...	.04	.34	.96

COUNTIES AND MUNICIPALITIES	YEAR OF LATEST REVALUATION	1999-2000 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: 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.