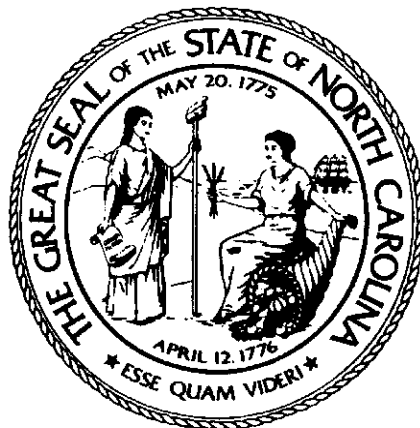


SALES ASSESSMENT RATIO STUDIES AS OF JANUARY 1, 2009



North Carolina Department of Revenue
Property Tax Division

Introduction

This report is a compilation of the sales assessment ratio studies, which were conducted pursuant to the provisions of N.C.G.S. 105-284. The sales assessment ratios contained in this report are used to equalize the public service company property valuations.

The studies were conducted in accordance with the Sales Ratio Study seminars instructed by the staff of the Property Tax Division. The ratios have sale transactions, which occurred during the period from 01/01/08 to 12/31/08.

The information contained in this report has been calculated with the source data submitted by each county, and has been reviewed by the staff of the Property Tax Division. This report should be viewed as a compilation of the sales-assessment ratios effective as of 01/01/09.

Any questions concerning this report should be directed to one of the following people:

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2009 List of the Sales Ratio Study sorted Alphabetically by County

	County	Revaluation Year	Median	Tax Rate	Effective Tax Rate	COD
1	Alamance	2009	99.60	.5200	0.5179	7.99
2	Alexander	2007	91.81	.6050	0.5555	25.80
3	Alleghany	2007	82.80	.4300	0.3560	30.25
4	Anson	2002	72.29	.8940	0.6463	39.54
5	Ashe	2006	75.00	.4250	0.3188	30.03
6	Avery	2006	77.68	.3900	0.3030	36.33
7	Beaufort	2002	69.29	.6000	0.4157	39.03
8	Bertie	2004	82.73	.7800	0.6453	39.82
9	Bladen	2007	80.00	.7400	0.5920	50.90
10	Brunswick	2007	101.93	.3050	0.3109	19.83
11	Buncombe	2006	86.52	.5250	0.4542	25.00
12	Burke	2007	95.05	.5200	0.4943	20.64
13	Cabarrus	2008	99.67	.6300	0.6279	8.09
14	Caldwell	2005	87.00	.6599	0.5741	29.60
15	Camden	2007	104.41	.5900	0.6160	19.99
16	Carteret	2007	106.57	.2300	0.2451	24.32
17	Caswell	2008	90.04	.6290	0.5664	26.70
18	Catawba	2007	97.41	.5350	0.5211	8.26
19	Chatham	2009	99.86	.6022	0.6014	11.14
20	Cherokee	2008	100.96	.3850	0.3887	30.53
21	Chowan	2006	82.99	.6850	0.5685	20.06
22	Clay	2002	63.29	.4300	0.2721	43.20
23	Cleveland	2008	96.40	.7200	0.6941	31.40
24	Columbus	2005	81.01	.8150	0.6602	25.21
25	Craven	2002	66.68	.6100	0.4067	20.49
26	Cumberland	2009	99.89	.7660	0.7652	6.30
27	Currituck	2005	96.80	.3200	0.3098	28.67
28	Dare	2005	98.42	.2600	0.2559	14.07
29	Davidson	2007	99.40	.5400	0.5368	7.10
30	Davie	2009	100.05	.6200	0.6203	7.39
31	Duplin	2009	99.53	.6900	0.6868	24.23
32	Durham	2008	100.02	.7081	0.7082	11.10
33	Edgecombe	2009	99.68	.8600	0.8572	4.95
34	Forsyth	2009	98.66	.6740	0.6650	5.83
35	Franklin	2004	83.92	.8725	0.7322	25.52
36	Gaston	2007	94.84	.8350	0.7919	24.89
37	Gates	2009	99.50	.6400	0.6368	11.44
38	Graham	2002	51.75	.5800	0.3002	56.15
39	Granville	2002	92.27	.8250	0.7612	23.15
40	Greene	2005	99.18	.7560	0.7498	33.19
41	Guilford	2004	91.05	.7374	0.6714	15.67
42	Halifax	2007	91.93	.6800	0.6251	23.49
43	Harnett	2009	99.01	.7250	0.7178	10.23
44	Haywood	2006	83.61	.5140	0.4298	26.60
45	Henderson	2007	87.19	.4620	0.4028	20.62
46	Hertford	2003	86.45	.9100	0.7867	46.70
47	Hoke	2006	92.49	.7000	0.6474	11.89
48	Hyde	2009	97.98	.5200	0.5095	8.41
49	Iredell	2007	94.86	.4450	0.4221	17.59
50	Jackson	2008	105.83	.2800	0.2963	44.89
51	Johnston	2003	86.55	.7800	0.6751	10.86
52	Jones	2006	89.17	.7000	0.6242	28.72

2009 List of the Sales Ratio Study sorted Alphabetically by County

	County	Revaluation Year	Median	Tax Rate	Effective Tax Rate	COD
53	Lee	2007	95.50	.7500	0.7163	21.16
54	Lenoir	2009	99.59	.8000	0.7967	3.08
55	Lincoln	2008	97.54	.5700	0.5560	14.60
56	Macon	2007	98.17	.2640	0.2592	27.43
57	Madison	2004	66.51	.5100	0.3392	42.87
58	Martin	2009	100.20	.6700	0.6713	10.70
59	McDowell	2003	74.08	.5500	0.4074	38.44
60	Mecklenburg	2003	81.89	.8387	0.6868	16.92
61	Mitchell	2009	96.98	.4400	0.4267	6.69
62	Montgomery	2004	68.06	.6200	0.4220	42.30
63	Moore	2007	93.77	.4650	0.4360	20.61
64	Nash	2009	96.24	.6700	0.6448	8.45
65	New Hanover	2007	96.97	.4525	0.4388	13.55
66	Northampton	2007	86.09	.7800	0.6715	25.05
67	Onslow	2006	80.13	.5900	0.4728	21.89
68	Orange	2009	98.97	.8580	0.8492	7.68
69	Pamlico	2004	55.47	.6525	0.3619	46.78
70	Pasquotank	2006	88.14	.5850	0.5156	20.71
71	Pender	2003	64.19	.6500	0.4172	52.07
72	Perquimans	2008	106.00	.4100	0.4346	28.44
73	Person	2005	95.86	.7000	0.6710	27.02
74	Pitt	2008	98.01	.6650	0.6518	11.97
75	Polk	2009	93.90	.5200	0.4883	20.16
76	Randolph	2007	96.34	.5550	0.5347	10.78
77	Richmond	2008	95.73	.8100	0.7754	29.49
78	Robeson	2005	83.18	.8000	0.6654	41.51
79	Rockingham	2003	88.07	.7150	0.6297	29.08
80	Rowan	2007	96.71	.5950	0.5754	14.62
81	Rutherford	2007	91.27	.5300	0.4837	28.52
82	Sampson	2003	77.51	.8450	0.6550	45.14
83	Scotland	2003	94.23	1.0200	0.9611	27.66
84	Stanly	2005	86.90	.6700	0.5822	14.83
85	Stokes	2009	99.87	.6000	0.5992	2.63
86	Surry	2008	96.20	.5820	0.5599	20.10
87	Swain	2005	66.08	.3300	0.2181	41.15
88	Transylvania	2009	99.60	.3949	0.3933	8.09
89	Tyrrell	2009	100.98	.6700	0.6766	8.25
90	Union	2008	96.00	.6650	0.6384	13.92
91	Vance	2008	94.53	.7820	0.7392	26.89
92	Wake	2008	99.32	.5340	0.5304	8.03
93	Warren	2009	97.28	.6000	0.5837	27.31
94	Washington	2005	79.66	.7900	0.6293	48.41
95	Watauga	2006	78.74	.3130	0.2465	28.08
96	Wayne	2003	82.45	.7640	0.6299	16.72
97	Wilkes	2007	94.77	.5700	0.5402	31.52
98	Wilson	2008	96.97	.7300	0.7079	14.37
99	Yadkin	2009	100.46	.7400	0.7434	16.73
100	Yancey	2008	98.83	.4500	0.4447	31.89
		Minimum	51.75	.2300	0.2181	2.63
		Maximum	106.57	1.0200	0.9611	56.15
		Average	90.35	.6172	0.5562	23.28

2009 List of the Sales Ratio Study sorted by Median

	County	Revaluation Year	Median	Tax Rate	Effective Tax Rate	COD
1	Carteret	2007	106.57	.2300	0.2451	24.32
2	Perquimans	2008	106.00	.4100	0.4346	28.44
3	Jackson	2008	105.83	.2800	0.2963	44.89
4	Camden	2007	104.41	.5900	0.6160	19.99
5	Brunswick	2007	101.93	.3050	0.3109	19.83
6	Tyrrell	2009	100.98	.6700	0.6766	8.25
7	Cherokee	2008	100.96	.3850	0.3887	30.53
8	Yadkin	2009	100.46	.7400	0.7434	16.73
9	Martin	2009	100.20	.6700	0.6713	10.70
10	Davie	2009	100.05	.6200	0.6203	7.39
11	Durham	2008	100.02	.7081	0.7082	11.10
12	Cumberland	2009	99.89	.7660	0.7652	6.30
13	Stokes	2009	99.87	.6000	0.5992	2.63
14	Chatham	2009	99.86	.6022	0.6014	11.14
15	Edgecombe	2009	99.68	.8600	0.8572	4.95
16	Cabarrus	2008	99.67	.6300	0.6279	8.09
17	Alamance	2009	99.60	.5200	0.5179	7.99
18	Transylvania	2009	99.60	.3949	0.3933	8.09
19	Lenoir	2009	99.59	.8000	0.7967	3.08
20	Duplin	2009	99.53	.6900	0.6868	24.23
21	Gates	2009	99.50	.6400	0.6368	11.44
22	Davidson	2007	99.40	.5400	0.5368	7.10
23	Wake	2008	99.32	.5340	0.5304	8.03
24	Greene	2005	99.18	.7560	0.7498	33.19
25	Harnett	2009	99.01	.7250	0.7178	10.23
26	Orange	2009	98.97	.8580	0.8492	7.68
27	Yancey	2008	98.83	.4500	0.4447	31.89
28	Forsyth	2009	98.66	.6740	0.6650	5.83
29	Dare	2005	98.42	.2600	0.2559	14.07
30	Macon	2007	98.17	.2640	0.2592	27.43
31	Pitt	2008	98.01	.6650	0.6518	11.97
32	Hyde	2009	97.98	.5200	0.5095	8.41
33	Lincoln	2008	97.54	.5700	0.5560	14.60
34	Catawba	2007	97.41	.5350	0.5211	8.26
35	Warren	2009	97.28	.6000	0.5837	27.31
36	Mitchell	2009	96.98	.4400	0.4267	6.69
37	New Hanover	2007	96.97	.4525	0.4388	13.55
38	Wilson	2008	96.97	.7300	0.7079	14.37
39	Currituck	2005	96.80	.3200	0.3098	28.67
40	Rowan	2007	96.71	.5950	0.5754	14.62
41	Cleveland	2008	96.40	.7200	0.6941	31.40
42	Randolph	2007	96.34	.5550	0.5347	10.78
43	Nash	2009	96.24	.6700	0.6448	8.45
44	Surry	2008	96.20	.5820	0.5599	20.10
45	Union	2008	96.00	.6650	0.6384	13.92
46	Person	2005	95.86	.7000	0.6710	27.02
47	Richmond	2008	95.73	.8100	0.7754	29.49
48	Lee	2007	95.50	.7500	0.7163	21.16
49	Burke	2007	95.05	.5200	0.4943	20.64
50	Iredell	2007	94.86	.4450	0.4221	17.59
51	Gaston	2007	94.84	.8350	0.7919	24.89
52	Wilkes	2007	94.77	.5700	0.5402	31.52

2009 List of the Sales Ratio Study sorted by Median

	County	Revaluation Year	Median	Tax Rate	Effective Tax Rate	COD
53	Vance	2008	94.53	.7820	0.7392	26.89
54	Scotland	2003	94.23	1.0200	0.9611	27.66
55	Polk	2009	93.90	.5200	0.4883	20.16
56	Moore	2007	93.77	.4650	0.4360	20.61
57	Hoke	2006	92.49	.7000	0.6474	11.89
58	Granville	2002	92.27	.8250	0.7612	23.15
59	Halifax	2007	91.93	.6800	0.6251	23.49
60	Alexander	2007	91.81	.6050	0.5555	25.80
61	Rutherford	2007	91.27	.5300	0.4837	28.52
62	Guilford	2004	91.05	.7374	0.6714	15.67
63	Caswell	2008	90.04	.6290	0.5664	26.70
64	Jones	2006	89.17	.7000	0.6242	28.72
65	Pasquotank	2006	88.14	.5850	0.5156	20.71
66	Rockingham	2003	88.07	.7150	0.6297	29.08
67	Henderson	2007	87.19	.4620	0.4028	20.62
68	Caldwell	2005	87.00	.6599	0.5741	29.60
69	Stanly	2005	86.90	.6700	0.5822	14.83
70	Johnston	2003	86.55	.7800	0.6751	10.86
71	Buncombe	2006	86.52	.5250	0.4542	25.00
72	Hertford	2003	86.45	.9100	0.7867	46.70
73	Northampton	2007	86.09	.7800	0.6715	25.05
74	Franklin	2004	83.92	.8725	0.7322	25.52
75	Haywood	2006	83.61	.5140	0.4298	26.60
76	Robeson	2005	83.18	.8000	0.6654	41.51
77	Chowan	2006	82.99	.6850	0.5685	20.06
78	Alleghany	2007	82.80	.4300	0.3560	30.25
79	Bertie	2004	82.73	.7800	0.6453	39.82
80	Wayne	2003	82.45	.7640	0.6299	16.72
81	Mecklenburg	2003	81.89	.8387	0.6868	16.92
82	Columbus	2005	81.01	.8150	0.6602	25.21
83	Onslow	2006	80.13	.5900	0.4728	21.89
84	Bladen	2007	80.00	.7400	0.5920	50.90
85	Washington	2005	79.66	.7900	0.6293	48.41
86	Watauga	2006	78.74	.3130	0.2465	28.08
87	Avery	2006	77.68	.3900	0.3030	36.33
88	Sampson	2003	77.51	.8450	0.6550	45.14
89	Ashe	2006	75.00	.4250	0.3188	30.03
90	McDowell	2003	74.08	.5500	0.4074	38.44
91	Anson	2002	72.29	.8940	0.6463	39.54
92	Beaufort	2002	69.29	.6000	0.4157	39.03
93	Montgomery	2004	68.06	.6200	0.4220	42.30
94	Craven	2002	66.68	.6100	0.4067	20.49
95	Madison	2004	66.51	.5100	0.3392	42.87
96	Swain	2005	66.08	.3300	0.2181	41.15
97	Pender	2003	64.19	.6500	0.4172	52.07
98	Clay	2002	63.29	.4300	0.2721	43.20
99	Pamlico	2004	55.47	.6525	0.3619	46.78
100	Graham	2002	51.75	.5800	0.3002	56.15
		Minimum	51.75	.2300	0.2181	2.63
		Maximum	106.57	1.0200	0.9611	56.15
		Average	90.35	.6172	0.5562	23.28

2009 List of the Sales Ratio Study sorted by County Tax Rate

	County	Revaluation	Median	Tax Rate	Effective	COD
1	Scotland	2003	94.23	1.0200	0.9611	27.66
2	Hertford	2003	86.45	.9100	0.7867	46.70
3	Anson	2002	72.29	.8940	0.6463	39.54
4	Franklin	2004	83.92	.8725	0.7322	25.52
5	Edgecombe	2009	99.68	.8600	0.8572	4.95
6	Orange	2009	98.97	.8580	0.8492	7.68
7	Sampson	2003	77.51	.8450	0.6550	45.14
8	Mecklenburg	2003	81.89	.8387	0.6868	16.92
9	Gaston	2007	94.84	.8350	0.7919	24.89
10	Granville	2002	92.27	.8250	0.7612	23.15
11	Columbus	2005	81.01	.8150	0.6602	25.21
12	Richmond	2008	95.73	.8100	0.7754	29.49
13	Lenoir	2009	99.59	.8000	0.7967	3.08
14	Robeson	2005	83.18	.8000	0.6654	41.51
15	Washington	2005	79.66	.7900	0.6293	48.41
16	Vance	2008	94.53	.7820	0.7392	26.89
17	Bertie	2004	82.73	.7800	0.6453	39.82
18	Johnston	2003	86.55	.7800	0.6751	10.86
19	Northampton	2007	86.09	.7800	0.6715	25.05
20	Cumberland	2009	99.89	.7660	0.7652	6.30
21	Wayne	2003	82.45	.7640	0.6299	16.72
22	Greene	2005	99.18	.7560	0.7498	33.19
23	Lee	2007	95.50	.7500	0.7163	21.16
24	Bladen	2007	80.00	.7400	0.5920	50.90
25	Yadkin	2009	100.46	.7400	0.7434	16.73
26	Guilford	2004	91.05	.7374	0.6714	15.67
27	Wilson	2008	96.97	.7300	0.7079	14.37
28	Harnett	2009	99.01	.7250	0.7178	10.23
29	Cleveland	2008	96.40	.7200	0.6941	31.40
30	Rockingham	2003	88.07	.7150	0.6297	29.08
31	Durham	2008	100.02	.7081	0.7082	11.10
32	Hoke	2006	92.49	.7000	0.6474	11.89
33	Jones	2006	89.17	.7000	0.6242	28.72
34	Person	2005	95.86	.7000	0.6710	27.02
35	Duplin	2009	99.53	.6900	0.6868	24.23
36	Chowan	2006	82.99	.6850	0.5685	20.06
37	Halifax	2007	91.93	.6800	0.6251	23.49
38	Forsyth	2009	98.66	.6740	0.6650	5.83
39	Martin	2009	100.20	.6700	0.6713	10.70
40	Nash	2009	96.24	.6700	0.6448	8.45
41	Stanly	2005	86.90	.6700	0.5822	14.83
42	Tyrrell	2009	100.98	.6700	0.6766	8.25
43	Pitt	2008	98.01	.6650	0.6518	11.97
44	Union	2008	96.00	.6650	0.6384	13.92
45	Caldwell	2005	87.00	.6599	0.5741	29.60
46	Pamlico	2004	55.47	.6525	0.3619	46.78
47	Pender	2003	64.19	.6500	0.4172	52.07
48	Gates	2009	99.50	.6400	0.6368	11.44
49	Cabarrus	2008	99.67	.6300	0.6279	8.09
50	Caswell	2008	90.04	.6290	0.5664	26.70
51	Davie	2009	100.05	.6200	0.6203	7.39
52	Montgomery	2004	68.06	.6200	0.4220	42.30

2009 List of the Sales Ratio Study sorted by County Tax Rate

	County	Revaluation	Median	Tax Rate	Effective	COD
53	Craven	2002	66.68	.6100	0.4067	20.49
54	Alexander	2007	91.81	.6050	0.5555	25.80
55	Chatham	2009	99.86	.6022	0.6014	11.14
56	Beaufort	2002	69.29	.6000	0.4157	39.03
57	Stokes	2009	99.87	.6000	0.5992	2.63
58	Warren	2009	97.28	.6000	0.5837	27.31
59	Rowan	2007	96.71	.5950	0.5754	14.62
60	Camden	2007	104.41	.5900	0.6160	19.99
61	Onslow	2006	80.13	.5900	0.4728	21.89
62	Pasquotank	2006	88.14	.5850	0.5156	20.71
63	Surry	2008	96.20	.5820	0.5599	20.10
64	Graham	2002	51.75	.5800	0.3002	56.15
65	Lincoln	2008	97.54	.5700	0.5560	14.60
66	Wilkes	2007	94.77	.5700	0.5402	31.52
67	Randolph	2007	96.34	.5550	0.5347	10.78
68	McDowell	2003	74.08	.5500	0.4074	38.44
69	Davidson	2007	99.40	.5400	0.5368	7.10
70	Catawba	2007	97.41	.5350	0.5211	8.26
71	Wake	2008	99.32	.5340	0.5304	8.03
72	Rutherford	2007	91.27	.5300	0.4837	28.52
73	Buncombe	2006	86.52	.5250	0.4542	25.00
74	Alamance	2009	99.60	.5200	0.5179	7.99
75	Burke	2007	95.05	.5200	0.4943	20.64
76	Hyde	2009	97.98	.5200	0.5095	8.41
77	Polk	2009	93.90	.5200	0.4883	20.16
78	Haywood	2006	83.61	.5140	0.4298	26.60
79	Madison	2004	66.51	.5100	0.3392	42.87
80	Moore	2007	93.77	.4650	0.4360	20.61
81	Henderson	2007	87.19	.4620	0.4028	20.62
82	New Hanover	2007	96.97	.4525	0.4388	13.55
83	Yancey	2008	98.83	.4500	0.4447	31.89
84	Iredell	2007	94.86	.4450	0.4221	17.59
85	Mitchell	2009	96.98	.4400	0.4267	6.69
86	Alleghany	2007	82.80	.4300	0.3560	30.25
87	Clay	2002	63.29	.4300	0.2721	43.20
88	Ashe	2006	75.00	.4250	0.3188	30.03
89	Perquimans	2008	106.00	.4100	0.4346	28.44
90	Transylvania	2009	99.60	.3949	0.3933	8.09
91	Avery	2006	77.68	.3900	0.3030	36.33
92	Cherokee	2008	100.96	.3850	0.3887	30.53
93	Swain	2005	66.08	.3300	0.2181	41.15
94	Currituck	2005	96.80	.3200	0.3098	28.67
95	Watauga	2006	78.74	.3130	0.2465	28.08
96	Brunswick	2007	101.93	.3050	0.3109	19.83
97	Jackson	2008	105.83	.2800	0.2963	44.89
98	Macon	2007	98.17	.2640	0.2592	27.43
99	Dare	2005	98.42	.2600	0.2559	14.07
100	Carteret	2007	106.57	.2300	0.2451	24.32
		Minimum	51.75	.2300	0.2181	2.63
		Maximum	106.57	1.0200	0.9611	56.15
		Average	90.35	.6172	0.5562	23.28

2009 List of the Sales Ratio Study sorted by Effective Tax Rate

	County	Year	Median	Tax Rate	Tax Rate	COD
1	Scotland	2003	94.23	1.0200	0.9611	27.66
2	Edgecombe	2009	99.68	.8600	0.8572	4.95
3	Orange	2009	98.97	.8580	0.8492	7.68
4	Lenoir	2009	99.59	.8000	0.7967	3.08
5	Gaston	2007	94.84	.8350	0.7919	24.89
6	Hertford	2003	86.45	.9100	0.7867	46.70
7	Richmond	2008	95.73	.8100	0.7754	29.49
8	Cumberland	2009	99.89	.7660	0.7652	6.30
9	Granville	2002	92.27	.8250	0.7612	23.15
10	Greene	2005	99.18	.7560	0.7498	33.19
11	Yadkin	2009	100.46	.7400	0.7434	16.73
12	Vance	2008	94.53	.7820	0.7392	26.89
13	Franklin	2004	83.92	.8725	0.7322	25.52
14	Harnett	2009	99.01	.7250	0.7178	10.23
15	Lee	2007	95.50	.7500	0.7163	21.16
16	Durham	2008	100.02	.7081	0.7082	11.10
17	Wilson	2008	96.97	.7300	0.7079	14.37
18	Cleveland	2008	96.40	.7200	0.6941	31.40
19	Mecklenburg	2003	81.89	.8387	0.6868	16.92
20	Duplin	2009	99.53	.6900	0.6868	24.23
21	Tyrrell	2009	100.98	.6700	0.6766	8.25
22	Johnston	2003	86.55	.7800	0.6751	10.86
23	Northampton	2007	86.09	.7800	0.6715	25.05
24	Guilford	2004	91.05	.7374	0.6714	15.67
25	Martin	2009	100.20	.6700	0.6713	10.70
26	Person	2005	95.86	.7000	0.6710	27.02
27	Robeson	2005	83.18	.8000	0.6654	41.51
28	Forsyth	2009	98.66	.6740	0.6650	5.83
29	Columbus	2005	81.01	.8150	0.6602	25.21
30	Sampson	2003	77.51	.8450	0.6550	45.14
31	Pitt	2008	98.01	.6650	0.6518	11.97
32	Hoke	2006	92.49	.7000	0.6474	11.89
33	Anson	2002	72.29	.8940	0.6463	39.54
34	Bertie	2004	82.73	.7800	0.6453	39.82
35	Nash	2009	96.24	.6700	0.6448	8.45
36	Union	2008	96.00	.6650	0.6384	13.92
37	Gates	2009	99.50	.6400	0.6368	11.44
38	Wayne	2003	82.45	.7640	0.6299	16.72
39	Rockingham	2003	88.07	.7150	0.6297	29.08
40	Washington	2005	79.66	.7900	0.6293	48.41
41	Cabarrus	2008	99.67	.6300	0.6279	8.09
42	Halifax	2007	91.93	.6800	0.6251	23.49
43	Jones	2006	89.17	.7000	0.6242	28.72
44	Davie	2009	100.05	.6200	0.6203	7.39
45	Camden	2007	104.41	.5900	0.6160	19.99
46	Chatham	2009	99.86	.6022	0.6014	11.14
47	Stokes	2009	99.87	.6000	0.5992	2.63
48	Bladen	2007	80.00	.7400	0.5920	50.90
49	Warren	2009	97.28	.6000	0.5837	27.31
50	Stanly	2005	86.90	.6700	0.5822	14.83
51	Rowan	2007	96.71	.5950	0.5754	14.62
52	Caldwell	2005	87.00	.6599	0.5741	29.60

2009 List of the Sales Ratio Study sorted by Effective Tax Rate

	County	Year	Median	Tax Rate	Tax Rate	COD
53	Chowan	2006	82.99	.6850	0.5685	20.06
54	Caswell	2008	90.04	.6290	0.5664	26.70
55	Surry	2008	96.20	.5820	0.5599	20.10
56	Lincoln	2008	97.54	.5700	0.5560	14.60
57	Alexander	2007	91.81	.6050	0.5555	25.80
58	Wilkes	2007	94.77	.5700	0.5402	31.52
59	Davidson	2007	99.40	.5400	0.5368	7.10
60	Randolph	2007	96.34	.5550	0.5347	10.78
61	Wake	2008	99.32	.5340	0.5304	8.03
62	Catawba	2007	97.41	.5350	0.5211	8.26
63	Alamance	2009	99.60	.5200	0.5179	7.99
64	Pasquotank	2006	88.14	.5850	0.5156	20.71
65	Hyde	2009	97.98	.5200	0.5095	8.41
66	Burke	2007	95.05	.5200	0.4943	20.64
67	Polk	2009	93.90	.5200	0.4883	20.16
68	Rutherford	2007	91.27	.5300	0.4837	28.52
69	Onslow	2006	80.13	.5900	0.4728	21.89
70	Buncombe	2006	86.52	.5250	0.4542	25.00
71	Yancey	2008	98.83	.4500	0.4447	31.89
72	New Hanover	2007	96.97	.4525	0.4388	13.55
73	Moore	2007	93.77	.4650	0.4360	20.61
74	Perquimans	2008	106.00	.4100	0.4346	28.44
75	Haywood	2006	83.61	.5140	0.4298	26.60
76	Mitchell	2009	96.98	.4400	0.4267	6.69
77	Iredell	2007	94.86	.4450	0.4221	17.59
78	Montgomery	2004	68.06	.6200	0.4220	42.30
79	Pender	2003	64.19	.6500	0.4172	52.07
80	Beaufort	2002	69.29	.6000	0.4157	39.03
81	McDowell	2003	74.08	.5500	0.4074	38.44
82	Craven	2002	66.68	.6100	0.4067	20.49
83	Henderson	2007	87.19	.4620	0.4028	20.62
84	Transylvania	2009	99.60	.3949	0.3933	8.09
85	Cherokee	2008	100.96	.3850	0.3887	30.53
86	Pamlico	2004	55.47	.6525	0.3619	46.78
87	Alleghany	2007	82.80	.4300	0.3560	30.25
88	Madison	2004	66.51	.5100	0.3392	42.87
89	Ashe	2006	75.00	.4250	0.3188	30.03
90	Brunswick	2007	101.93	.3050	0.3109	19.83
91	Currituck	2005	96.80	.3200	0.3098	28.67
92	Avery	2006	77.68	.3900	0.3030	36.33
93	Graham	2002	51.75	.5800	0.3002	56.15
94	Jackson	2008	105.83	.2800	0.2963	44.89
95	Clay	2002	63.29	.4300	0.2721	43.20
96	Macon	2007	98.17	.2640	0.2592	27.43
97	Dare	2005	98.42	.2600	0.2559	14.07
98	Watauga	2006	78.74	.3130	0.2465	28.08
99	Carteret	2007	106.57	.2300	0.2451	24.32
100	Swain	2005	66.08	.3300	0.2181	41.15
		Minimum	51.75	.2300	0.2181	2.63
		Maximum	106.57	1.0200	0.9611	56.15
		Average	90.35	.6172	0.5562	23.28

2009 List of the Sales Ratio Study sorted by Reappraisal Year

	County	Revaluation Year	Median	Tax Rate	Effective Tax Rate	COD
1	Alamance	2009	99.60	.5200	0.5179	7.99
2	Chatham	2009	99.86	.6022	0.6014	11.14
3	Cumberland	2009	99.89	.7660	0.7652	6.30
4	Davie	2009	100.05	.6200	0.6203	7.39
5	Duplin	2009	99.53	.6900	0.6868	24.23
6	Edgecombe	2009	99.68	.8600	0.8572	4.95
7	Forsyth	2009	98.66	.6740	0.6650	5.83
8	Gates	2009	99.50	.6400	0.6368	11.44
9	Harnett	2009	99.01	.7250	0.7178	10.23
10	Hyde	2009	97.98	.5200	0.5095	8.41
11	Lenoir	2009	99.59	.8000	0.7967	3.08
12	Martin	2009	100.20	.6700	0.6713	10.70
13	Mitchell	2009	96.98	.4400	0.4267	6.69
14	Nash	2009	96.24	.6700	0.6448	8.45
15	Orange	2009	98.97	.8580	0.8492	7.68
16	Polk	2009	93.90	.5200	0.4883	20.16
17	Stokes	2009	99.87	.6000	0.5992	2.63
18	Transylvania	2009	99.60	.3949	0.3933	8.09
19	Tyrrell	2009	100.98	.6700	0.6766	8.25
20	Warren	2009	97.28	.6000	0.5837	27.31
21	Yadkin	2009	100.46	.7400	0.7434	16.73

2009 Reappraisal County Stats					
Minimum	93.90	.3949	0.3933	2.63	
Maximum	100.98	.8600	0.8572	27.31	
Average	98.94	.6467	0.6405	10.37	

1	Cabarrus	2008	99.67	.6300	0.6279	8.09
2	Caswell	2008	90.04	.6290	0.5664	26.70
3	Cherokee	2008	100.96	.3850	0.3887	30.53
4	Cleveland	2008	96.40	.7200	0.6941	31.40
5	Durham	2008	100.02	.7081	0.7082	11.10
6	Jackson	2008	105.83	.2800	0.2963	44.89
7	Lincoln	2008	97.54	.5700	0.5560	14.60
8	Perquimans	2008	106.00	.4100	0.4346	28.44
9	Pitt	2008	98.01	.6650	0.6518	11.97
10	Richmond	2008	95.73	.8100	0.7754	29.49
11	Surry	2008	96.20	.5820	0.5599	20.10
12	Union	2008	96.00	.6650	0.6384	13.92
13	Vance	2008	94.53	.7820	0.7392	26.89
14	Wake	2008	99.32	.5340	0.5304	8.03
15	Wilson	2008	96.97	.7300	0.7079	14.37
16	Yancey	2008	98.83	.4500	0.4447	31.89

2008 Reappraisal County Stats					
Minimum	90.04	.2800	0.2963	8.03	
Maximum	106.00	.8100	0.7754	44.89	
Average	98.25	.5969	0.5825	22.03	

2009 List of the Sales Ratio Study sorted by Reappraisal Year

	County	Revaluation Year	Median	Tax Rate	Effective Tax Rate	COD
1	Alexander	2007	91.81	.6050	0.5555	25.80
2	Alleghany	2007	82.80	.4300	0.3560	30.25
3	Bladen	2007	80.00	.7400	0.5920	50.90
4	Brunswick	2007	101.93	.3050	0.3109	19.83
5	Burke	2007	95.05	.5200	0.4943	20.64
6	Camden	2007	104.41	.5900	0.6160	19.99
7	Carteret	2007	106.57	.2300	0.2451	24.32
8	Catawba	2007	97.41	.5350	0.5211	8.26
9	Davidson	2007	99.40	.5400	0.5368	7.10
10	Gaston	2007	94.84	.8350	0.7919	24.89
11	Halifax	2007	91.93	.6800	0.6251	23.49
12	Henderson	2007	87.19	.4620	0.4028	20.62
13	Iredell	2007	94.86	.4450	0.4221	17.59
14	Lee	2007	95.50	.7500	0.7163	21.16
15	Macon	2007	98.17	.2640	0.2592	27.43
16	Moore	2007	93.77	.4650	0.4360	20.61
17	New Hanover	2007	96.97	.4525	0.4388	13.55
18	Northampton	2007	86.09	.7800	0.6715	25.05
19	Randolph	2007	96.34	.5550	0.5347	10.78
20	Rowan	2007	96.71	.5950	0.5754	14.62
21	Rutherford	2007	91.27	.5300	0.4837	28.52
22	Wilkes	2007	94.77	.5700	0.5402	31.52

2007 Reappraisal County Stats					
Minimum	80.00	.2300	0.2451	7.10	
Maximum	106.57	.8350	0.7919	50.90	
Average	94.45	.5399	0.5057	22.13	

1	Ashe	2006	75.00	.4250	0.3188	30.03
2	Avery	2006	77.68	.3900	0.3030	36.33
3	Buncombe	2006	86.52	.5250	0.4542	25.00
4	Chowan	2006	82.99	.6850	0.5685	20.06
5	Haywood	2006	83.61	.5140	0.4298	26.60
6	Hoke	2006	92.49	.7000	0.6474	11.89
7	Jones	2006	89.17	.7000	0.6242	28.72
8	Onslow	2006	80.13	.5900	0.4728	21.89
9	Pasquotank	2006	88.14	.5850	0.5156	20.71
10	Watauga	2006	78.74	.3130	0.2465	28.08

2006 Reappraisal County Stats					
Minimum	75.00	.3130	0.2465	11.89	
Maximum	92.49	.7000	0.6474	36.33	
Average	83.45	.5427	0.4581	24.93	

2009 List of the Sales Ratio Study sorted by Reappraisal Year

	County	Revaluation Year	Median	Tax Rate	Effective Tax Rate	COD
1	Caldwell	2005	87.00	.6599	0.5741	29.60
2	Columbus	2005	81.01	.8150	0.6602	25.21
3	Currituck	2005	96.80	.3200	0.3098	28.67
4	Dare	2005	98.42	.2600	0.2559	14.07
5	Greene	2005	99.18	.7560	0.7498	33.19
6	Person	2005	95.86	.7000	0.6710	27.02
7	Robeson	2005	83.18	.8000	0.6654	41.51
8	Stanly	2005	86.90	.6700	0.5822	14.83
9	Swain	2005	66.08	.3300	0.2181	41.15
10	Washington	2005	79.66	.7900	0.6293	48.41

2005 Reappraisal County Stats					
Minimum		66.08	.2600	0.2181	14.07
Maximum		99.18	.8150	0.7498	48.41
Average		87.41	.6101	0.5316	30.37

1	Bertie	2004	82.73	.7800	0.6453	39.82
2	Franklin	2004	83.92	.8725	0.7322	25.52
3	Guilford	2004	91.05	.7374	0.6714	15.67
4	Madison	2004	66.51	.5100	0.3392	42.87
5	Montgomery	2004	68.06	.6200	0.4220	42.30
6	Pamlico	2004	55.47	.6525	0.3619	46.78

2004 Reappraisal County Stats					
Minimum		55.47	.5100	0.3392	15.67
Maximum		91.05	.8725	0.7322	46.78
Average		74.62	.6954	0.5287	35.49

1	Hertford	2003	86.45	.9100	0.7867	46.70
2	Johnston	2003	86.55	.7800	0.6751	10.86
3	McDowell	2003	74.08	.5500	0.4074	38.44
4	Mecklenburg	2003	81.89	.8387	0.6868	16.92
5	Pender	2003	64.19	.6500	0.4172	52.07
6	Rockingham	2003	88.07	.7150	0.6297	29.08
7	Sampson	2003	77.51	.8450	0.6550	45.14
8	Scotland	2003	94.23	1.0200	0.9611	27.66
9	Wayne	2003	82.45	.7640	0.6299	16.72

2003 Reappraisal County Stats					
Minimum		64.19	.5500	0.4074	10.86
Maximum		94.23	1.0200	0.9611	52.07
Average		81.71	.7859	0.6499	31.51

1	Anson	2002	72.29	.8940	0.6463	39.54
2	Beaufort	2002	69.29	.6000	0.4157	39.03
3	Clay	2002	63.29	.4300	0.2721	43.20
4	Craven	2002	66.68	.6100	0.4067	20.49
5	Graham	2002	51.75	.5800	0.3002	56.15
6	Granville	2002	92.27	.8250	0.7612	23.15

2002 Reappraisal County Stats					
Minimum		51.75	.4300	0.2721	20.49
Maximum		92.27	.8940	0.7612	56.15
Average		69.26	.6565	0.4670	36.93

2009-2010
PROPERTY TAX RATES AND REVALUATION SCHEDULES FOR NORTH CAROLINA COUNTIES
 (All rates per \$100 valuation*)

Counties	Tax Rate	Year of latest revaluation	Next scheduled revaluation	Counties	Tax Rate	Year of latest revaluation	Next scheduled revaluation
Alamance	\$.5200	2009	2017	Johnston	\$.7800	2003	2011
Alexander	.6050	2007	2013	Jones	.7000	2006	2014
Alleghany	.4300	2007	2015	Lee	.7500	2007	2013
Anson	.8940	2002	2010	Lenoir	.8000	2009	2017
Ashe	.4250	2006	2011	Lincoln	.5700	2008	2011
Avery	.3900	2006	**	Macon	.2640	2007	2011
Beaufort	.6000	2002	2010	Madison	.5100	2004	2012
Bertie	.7800	2004	2012	Martin	.6700	2009	2017
Bladen	.7400	2007	2015	McDowell	.5500	2003	2011
Brunswick	.3050	2007	2011	Mecklenburg	.8387	2003	2011
Buncombe	.5250	2006	2014	Mitchell	.4400	2009	2013
Burke	.5200	2007	2011	Montgomery	.6200	2004	2012
Cabarrus	.6300	2008	2012	Moore	.4650	2007	2011
Caldwell	.6599	2005	2011	Nash	.6700	2009	2017
Camden	.5900	2007	2015	New Hanover	.4525	2007	2011
Carteret	.2300	2007	2011	Northampton	.7800	2007	2011
Caswell	.6290	2008	2012	Onslow	.5900	2006	2010
Catawba	.5350	2007	2011	Orange	.8580	2009	2013
Chatham	.6022	2009	2013	Pamlico	.6525	2004	2012
Cherokee	.3850	2008	2012	Pasquotank	.5850	2006	2014
Chowan	.6850	2006	2014	Pender	.6500	2003	2011
Clay	.4300	2002	2010	Perquimans	.4100	2008	2016
Cleveland	.7200	2008	2012	Person	.7000	2005	2011
Columbus	.8150	2005	2013	Pitt	.6650	2008	2012
Craven	.6100	2002	2010	Polk	.5200	2009	2017
Cumberland	.7660	2009	2017	Randolph	.5550	2007	2013
Currituck	.3200	2005	2013	Richmond	.8100	2008	2012
Dare	.2600	2005	2010	Robeson	.8000	2005	2010
Davidson	.5400	2007	2011	Rockingham	.7150	2003	2011
Davie	.6200	2009	2013	Rowan	.5950	2007	2011
Duplin	.6900	2009	2017	Rutherford	.5300	2007	2011
Durham	.7081	2008	2016	Sampson	.8450	2003	2011
Edgecombe	.8600	2009	2017	Scotland	1.0200	2003	2011
Forsyth	.6740	2009	2013	Stanly	.6700	2005	2011
Franklin	.8725	2004	2010	Stokes	.6000	2009	2013
Gaston	.8350	2007	2011	Surry	.5820	2008	2012
Gates	.6400	2009	2017	Swain	.3300	2005	2013
Graham	.5800	2002	2010	Transylvania	.3949	2009	2013
Granville	.8250	2002	2010	Tyrrell	.6700	2009	2013
Greene	.7560	2005	2013	Union	.6650	2008	2012
Guilford	.7374	2004	2012	Vance	.7820	2008	2016
Halifax	.6800	2007	2015	Wake	.5340	2008	2016
Harnett	.7250	2009	2013	Warren	.6000	2009	2017
Haywood	.5140	2006	2011	Washington	.7900	2005	2013
Henderson	.4620	2007	2011	Watauga	.3130	2006	2012
Hertford	.9100	2003	2011	Wayne	.7640	2003	2011
Hoke	.7000	2006	2014	Wilkes	.5700	2007	2011
Hyde	.5200	2009	2016	Wilson	.7300	2008	2016
Iredell	.4450	2007	2011	Yadkin	.7400	2009	2013
Jackson	.2800	2008	2012	Yancey	.4500	2008	2016

**Revaluation date has not been set

All property subject to taxation must be assessed at 100% of appraised value.

Revaluation was effective January 1 of year shown. Real property must be revalued every 8 years but counties may elect to revalue more frequently.

Year shown for next scheduled general revaluation is the year reported by the county in July 2009.