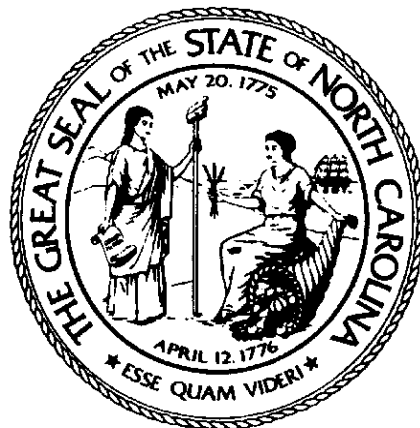


SALES ASSESSMENT RATIO STUDIES AS OF JANUARY 1, 2011



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 01/01/2010 to 12/31/2010.

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 01/01/2011.

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

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The Sales Ratio Study is a study used to measure the level of appraisal. By checking the level of appraisal and equalizing values of the Public Service Companies of 4th and 7th year counties, we are ensuring fairness and equality amongst all taxpayers.

When reviewing this book, you will find the following columns: Revaluation Year, Median, Tax Rate, Effective Tax Rate and the COD (Coefficient of Dispersion). The list below gives an explanation of what each column represents.

Revaluation Year

This is the year of the last revaluation for the county identified in the same row.

Median

This column represents the final sales ratio value certified by the Department of Revenue. We calculate the median by aligning all of the ratios for a particular county from highest to lowest, and then selecting the middle value. If there is an odd number of values the median is the middle number, if there is an even number of values, the median is the two middle values added together and then divided by two. The median is chosen over other central tendencies such as the mean (average), because it is effected less by outliers.

Tax Rate

This is the actual tax rate of the current tax year.

Effective Tax Rate

The effective tax rate is the actual tax rate multiplied by the assessment level (median).

Coefficient of Dispersion

The Coefficient of Dispersion is used to measure uniformity in the sales ratio study. A high COD shows that there is a large variance between the highest ratios and the lowest ratios compared to the median. A low COD represents conformity amongst the county. In a reappraisal year, we would expect the COD to be lower than in non-reappraisal years.

2011 List of the Sales Ratio Study sorted Alphabetically by County

	County	Revaluation Year	Median	Tax Rate	Effective Tax Rate	COD
1	Alamance	2009	103.07	.5200	0.5360	22.54
2	Alexander	2007	92.55	.6050	0.5599	32.93
3	Alleghany	2007	100.03	.4500	0.4501	32.50
4	Anson	2010	96.94	.7670	0.7435	13.95
5	Ashe	2011	98.81	.4000	0.3952	21.19
6	Avery	2010	97.41	.3700	0.3604	28.47
7	Beaufort	2010	99.57	.5300	0.5277	38.52
8	Bertie	2004	86.65	.7800	0.6759	48.32
9	Bladen	2007	91.63	.7400	0.6781	36.01
10	Brunswick	2011	97.27	.4425	0.4304	5.86
11	Buncombe	2006	93.53	.5250	0.4910	27.93
12	Burke	2007	104.49	.5200	0.5433	28.01
13	Cabarrus	2008	107.11	.6300	0.6748	9.94
14	Caldwell	2005	96.56	.6599	0.6372	21.71
15	Camden	2007	111.65	.5900	0.6587	20.40
16	Carteret	2011	98.03	.3000	0.2941	9.36
17	Caswell	2008	98.83	.6590	0.6513	14.81
18	Catawba	2011	100.00	.5300	0.5300	10.81
19	Chatham	2009	101.90	.6219	0.6337	18.90
20	Cherokee	2008	131.29	.3850	0.5055	42.55
21	Chowan	2006	95.29	.6850	0.6527	29.66
22	Clay	2010	113.85	.3600	0.4099	37.68
23	Cleveland	2008	97.02	.7200	0.6985	27.64
24	Columbus	2005	84.58	.8150	0.6893	36.24
25	Craven	2010	101.23	.4728	0.4786	10.73
26	Cumberland	2009	100.07	.7400	0.7405	30.78
27	Currituck	2005	120.07	.3200	0.3842	34.22
28	Dare	2005	118.73	.2800	0.3324	19.25
29	Davidson	2007	100.54	.5400	0.5429	5.93
30	Davie	2009	104.59	.6200	0.6485	14.40
31	Duplin	2009	96.74	.7100	0.6869	43.43
32	Durham	2008	102.68	.7459	0.7659	11.78
33	Edgecombe	2009	97.00	.8600	0.8342	27.16
34	Forsyth	2009	103.90	.6740	0.7003	14.24
35	Franklin	2004	92.16	.8725	0.8041	18.28
36	Gaston	2007	103.22	.8350	0.8619	21.01
37	Gates	2009	104.61	.6400	0.6695	25.81
38	Graham	2010	100.42	.4400	0.4418	14.30
39	Granville	2010	100.37	.7950	0.7979	29.16
40	Greene	2005	90.86	.7560	0.6869	39.08
41	Guilford	2004	103.72	.7824	0.8115	35.98
42	Halifax	2007	95.50	.6800	0.6494	36.00
43	Harnett	2009	97.62	.7250	0.7077	13.50
44	Haywood	2011	97.06	.5413	0.5254	8.34
45	Henderson	2011	95.00	.5136	0.4879	19.16
46	Hertford	2011	101.13	.8400	0.8495	15.15
47	Hoke	2006	92.69	.7300	0.6766	7.88
48	Hyde	2009	100.00	.5800	0.5800	34.33
49	Iredell	2011	98.70	.4850	0.4787	5.27
50	Jackson	2008	108.42	.2800	0.3036	19.03

2011 List of the Sales Ratio Study sorted Alphabetically by County

	County	Revaluation Year	Median	Tax Rate	Effective Tax Rate	COD
51	Johnston	2011	98.69	.7800	0.7698	10.46
52	Jones	2006	84.77	.7400	0.6273	42.82
53	Lee	2007	96.20	.7500	0.7215	27.13
54	Lenoir	2009	102.96	.8000	0.8237	21.15
55	Lincoln	2011	98.67	.5980	0.5900	8.74
56	Macon	2007	112.94	.2790	0.3151	22.86
57	Madison	2004	75.26	.5600	0.4215	46.54
58	Martin	2009	98.88	.6700	0.6625	39.47
59	McDowell	2011	94.99	.5500	0.5224	12.59
60	Mecklenburg	2011	96.00	.8166	0.7839	10.66
61	Mitchell	2009	104.50	.4000	0.4180	45.12
62	Montgomery	2004	71.46	.6700	0.4788	59.02
63	Moore	2007	98.30	.4650	0.4571	19.74
64	Nash	2009	96.74	.6700	0.6482	18.78
65	New Hanover	2007	113.00	.4655	0.5260	14.03
66	Northampton	2011	103.18	.8700	0.8977	19.60
67	Onslow	2010	99.11	.5850	0.5798	12.39
68	Orange	2009	99.11	.8580	0.8504	12.41
69	Pamlico	2004	72.72	.6525	0.4745	38.82
70	Pasquotank	2006	102.65	.6200	0.6364	27.28
71	Pender	2011	100.68	.5120	0.5155	32.71
72	Perquimans	2008	114.43	.4400	0.5035	29.61
73	Person	2005	94.06	.7000	0.6584	27.72
74	Pitt	2008	99.29	.6650	0.6603	14.23
75	Polk	2009	88.57	.5200	0.4606	30.89
76	Randolph	2007	97.48	.5860	0.5712	20.60
77	Richmond	2008	100.83	.8100	0.8167	27.80
78	Robeson	2010	100.00	.7700	0.7700	23.52
79	Rockingham	2011	98.82	.6980	0.6898	10.89
80	Rowan	2011	104.60	.6225	0.6511	42.03
81	Rutherford	2007	100.48	.5300	0.5325	56.22
82	Sampson	2011	100.00	.7850	0.7850	27.14
83	Scotland	2011	99.98	.9900	0.9898	7.44
84	Stanly	2005	90.92	.6700	0.6092	19.04
85	Stokes	2009	96.59	.6400	0.6182	14.43
86	Surry	2008	98.02	.5820	0.5705	17.53
87	Swain	2005	91.47	.3300	0.3019	46.27
88	Transylvania	2009	98.77	.3949	0.3900	8.97
89	Tyrrell	2009	107.09	.6600	0.7068	43.86
90	Union	2008	111.16	.6650	0.7392	15.82
91	Vance	2008	116.76	.7820	0.9131	53.19
92	Wake	2008	105.59	.5340	0.5639	9.67
93	Warren	2009	100.53	.6200	0.6233	33.24
94	Washington	2005	90.77	.7900	0.7171	48.64
95	Watauga	2006	97.91	.3130	0.3065	47.20
96	Wayne	2011	99.47	.7025	0.6988	4.78
97	Wilkes	2007	101.11	.6500	0.6572	32.05
98	Wilson	2008	105.14	.7300	0.7675	21.54
99	Yadkin	2009	102.86	.6900	0.7097	30.90
100	Yancey	2008	100.22	.4500	0.4510	25.57

2011 List of the Sales Ratio Study sorted by Median

	County	Revaluation Year	Median	Tax Rate	Effective Tax Rate	COD
1	Cherokee	2008	131.29	.3850	0.5055	42.55
2	Currituck	2005	120.07	.3200	0.3842	34.22
3	Dare	2005	118.73	.2800	0.3324	19.25
4	Vance	2008	116.76	.7820	0.9131	53.19
5	Perquimans	2008	114.43	.4400	0.5035	29.61
6	Clay	2010	113.85	.3600	0.4099	37.68
7	New Hanover	2007	113.00	.4655	0.5260	14.03
8	Macon	2007	112.94	.2790	0.3151	22.86
9	Camden	2007	111.65	.5900	0.6587	20.40
10	Union	2008	111.16	.6650	0.7392	15.82
11	Jackson	2008	108.42	.2800	0.3036	19.03
12	Cabarrus	2008	107.11	.6300	0.6748	9.94
13	Tyrrell	2009	107.09	.6600	0.7068	43.86
14	Wake	2008	105.59	.5340	0.5639	9.67
15	Wilson	2008	105.14	.7300	0.7675	21.54
16	Gates	2009	104.61	.6400	0.6695	25.81
17	Rowan	2011	104.60	.6225	0.6511	42.03
18	Davie	2009	104.59	.6200	0.6485	14.40
19	Mitchell	2009	104.50	.4000	0.4180	45.12
20	Burke	2007	104.49	.5200	0.5433	28.01
21	Forsyth	2009	103.90	.6740	0.7003	14.24
22	Guilford	2004	103.72	.7824	0.8115	35.98
23	Gaston	2007	103.22	.8350	0.8619	21.01
24	Northampton	2011	103.18	.8700	0.8977	19.60
25	Alamance	2009	103.07	.5200	0.5360	22.54
26	Lenoir	2009	102.96	.8000	0.8237	21.15
27	Yadkin	2009	102.86	.6900	0.7097	30.90
28	Durham	2008	102.68	.7459	0.7659	11.78
29	Pasquotank	2006	102.65	.6200	0.6364	27.28
30	Chatham	2009	101.90	.6219	0.6337	18.90
31	Craven	2010	101.23	.4728	0.4786	10.73
32	Hertford	2011	101.13	.8400	0.8495	15.15
33	Wilkes	2007	101.11	.6500	0.6572	32.05
34	Richmond	2008	100.83	.8100	0.8167	27.80
35	Pender	2011	100.68	.5120	0.5155	32.71
36	Davidson	2007	100.54	.5400	0.5429	5.93
37	Warren	2009	100.53	.6200	0.6233	33.24
38	Rutherford	2007	100.48	.5300	0.5325	56.22
39	Graham	2010	100.42	.4400	0.4418	14.30
40	Granville	2010	100.37	.7950	0.7979	29.16
41	Yancey	2008	100.22	.4500	0.4510	25.57
42	Cumberland	2009	100.07	.7400	0.7405	30.78
43	Alleghany	2007	100.03	.4500	0.4501	32.50
44	Catawba	2011	100.00	.5300	0.5300	10.81
45	Hyde	2009	100.00	.5800	0.5800	34.33
46	Robeson	2010	100.00	.7700	0.7700	23.52
47	Sampson	2011	100.00	.7850	0.7850	27.14
48	Scotland	2011	99.98	.9900	0.9898	7.44
49	Beaufort	2010	99.57	.5300	0.5277	38.52
50	Wayne	2011	99.47	.7025	0.6988	4.78

2011 List of the Sales Ratio Study sorted by Median

	County	Revaluation		Effective		COD
		Year	Median	Tax Rate	Tax Rate	
51	Pitt	2008	99.29	.6650	0.6603	14.23
52	Onslow	2010	99.11	.5850	0.5798	12.39
53	Orange	2009	99.11	.8580	0.8504	12.41
54	Martin	2009	98.88	.6700	0.6625	39.47
55	Caswell	2008	98.83	.6590	0.6513	14.81
56	Rockingham	2011	98.82	.6980	0.6898	10.89
57	Ashe	2011	98.81	.4000	0.3952	21.19
58	Transylvania	2009	98.77	.3949	0.3900	8.97
59	Iredell	2011	98.70	.4850	0.4787	5.27
60	Johnston	2011	98.69	.7800	0.7698	10.46
61	Lincoln	2011	98.67	.5980	0.5900	8.74
62	Moore	2007	98.30	.4650	0.4571	19.74
63	Carteret	2011	98.03	.3000	0.2941	9.36
64	Surry	2008	98.02	.5820	0.5705	17.53
65	Watauga	2006	97.91	.3130	0.3065	47.20
66	Harnett	2009	97.62	.7250	0.7077	13.50
67	Randolph	2007	97.48	.5860	0.5712	20.60
68	Avery	2010	97.41	.3700	0.3604	28.47
69	Brunswick	2011	97.27	.4425	0.4304	5.86
70	Haywood	2011	97.06	.5413	0.5254	8.34
71	Cleveland	2008	97.02	.7200	0.6985	27.64
72	Edgecombe	2009	97.00	.8600	0.8342	27.16
73	Anson	2010	96.94	.7670	0.7435	13.95
74	Duplin	2009	96.74	.7100	0.6869	43.43
75	Nash	2009	96.74	.6700	0.6482	18.78
76	Stokes	2009	96.59	.6400	0.6182	14.43
77	Caldwell	2005	96.56	.6599	0.6372	21.71
78	Lee	2007	96.20	.7500	0.7215	27.13
79	Mecklenburg	2011	96.00	.8166	0.7839	10.66
80	Halifax	2007	95.50	.6800	0.6494	36.00
81	Chowan	2006	95.29	.6850	0.6527	29.66
82	Henderson	2011	95.00	.5136	0.4879	19.16
83	McDowell	2011	94.99	.5500	0.5224	12.59
84	Person	2005	94.06	.7000	0.6584	27.72
85	Buncombe	2006	93.53	.5250	0.4910	27.93
86	Hoke	2006	92.69	.7300	0.6766	7.88
87	Alexander	2007	92.55	.6050	0.5599	32.93
88	Franklin	2004	92.16	.8725	0.8041	18.28
89	Bladen	2007	91.63	.7400	0.6781	36.01
90	Swain	2005	91.47	.3300	0.3019	46.27
91	Stanly	2005	90.92	.6700	0.6092	19.04
92	Greene	2005	90.86	.7560	0.6869	39.08
93	Washington	2005	90.77	.7900	0.7171	48.64
94	Polk	2009	88.57	.5200	0.4606	30.89
95	Bertie	2004	86.65	.7800	0.6759	48.32
96	Jones	2006	84.77	.7400	0.6273	42.82
97	Columbus	2005	84.58	.8150	0.6893	36.24
98	Madison	2004	75.26	.5600	0.4215	46.54
99	Pamlico	2004	72.72	.6525	0.4745	38.82
100	Montgomery	2004	71.46	.6700	0.4788	59.02

2011 List of the Sales Ratio Study sorted by County Tax Rate

	County	Revaluation Year	Median	Tax Rate	Effective Tax Rate	COD
1	Scotland	2011	99.98	.9900	0.9898	7.44
2	Franklin	2004	92.16	.8725	0.8041	18.28
3	Northampton	2011	103.18	.8700	0.8977	19.60
4	Edgecombe	2009	97.00	.8600	0.8342	27.16
5	Orange	2009	99.11	.8580	0.8504	12.41
6	Hertford	2011	101.13	.8400	0.8495	15.15
7	Gaston	2007	103.22	.8350	0.8619	21.01
8	Mecklenburg	2011	96.00	.8166	0.7839	10.66
9	Columbus	2005	84.58	.8150	0.6893	36.24
10	Richmond	2008	100.83	.8100	0.8167	27.80
11	Lenoir	2009	102.96	.8000	0.8237	21.15
12	Granville	2010	100.37	.7950	0.7979	29.16
13	Washington	2005	90.77	.7900	0.7171	48.64
14	Sampson	2011	100.00	.7850	0.7850	27.14
15	Guilford	2004	103.72	.7824	0.8115	35.98
16	Vance	2008	116.76	.7820	0.9131	53.19
17	Bertie	2004	86.65	.7800	0.6759	48.32
18	Johnston	2011	98.69	.7800	0.7698	10.46
19	Robeson	2010	100.00	.7700	0.7700	23.52
20	Anson	2010	96.94	.7670	0.7435	13.95
21	Greene	2005	90.86	.7560	0.6869	39.08
22	Lee	2007	96.20	.7500	0.7215	27.13
23	Durham	2008	102.68	.7459	0.7659	11.78
24	Bladen	2007	91.63	.7400	0.6781	36.01
25	Cumberland	2009	100.07	.7400	0.7405	30.78
26	Jones	2006	84.77	.7400	0.6273	42.82
27	Hoke	2006	92.69	.7300	0.6766	7.88
28	Wilson	2008	105.14	.7300	0.7675	21.54
29	Harnett	2009	97.62	.7250	0.7077	13.50
30	Cleveland	2008	97.02	.7200	0.6985	27.64
31	Duplin	2009	96.74	.7100	0.6869	43.43
32	Wayne	2011	99.47	.7025	0.6988	4.78
33	Person	2005	94.06	.7000	0.6584	27.72
34	Rockingham	2011	98.82	.6980	0.6898	10.89
35	Yadkin	2009	102.86	.6900	0.7097	30.90
36	Chowan	2006	95.29	.6850	0.6527	29.66
37	Halifax	2007	95.50	.6800	0.6494	36.00
38	Forsyth	2009	103.90	.6740	0.7003	14.24
39	Martin	2009	98.88	.6700	0.6625	39.47
40	Montgomery	2004	71.46	.6700	0.4788	59.02
41	Nash	2009	96.74	.6700	0.6482	18.78
42	Stanly	2005	90.92	.6700	0.6092	19.04
43	Pitt	2008	99.29	.6650	0.6603	14.23
44	Union	2008	111.16	.6650	0.7392	15.82
45	Tyrrell	2009	107.09	.6600	0.7068	43.86
46	Caldwell	2005	96.56	.6599	0.6372	21.71
47	Caswell	2008	98.83	.6590	0.6513	14.81
48	Pamlico	2004	72.72	.6525	0.4745	38.82
49	Wilkes	2007	101.11	.6500	0.6572	32.05
50	Gates	2009	104.61	.6400	0.6695	25.81

2011 List of the Sales Ratio Study sorted by County Tax Rate

	County	Revaluation Year	Median	Tax Rate	Effective Tax Rate	COD
51	Stokes	2009	96.59	.6400	0.6182	14.43
52	Cabarrus	2008	107.11	.6300	0.6748	9.94
53	Rowan	2011	104.60	.6225	0.6511	42.03
54	Chatham	2009	101.90	.6219	0.6337	18.90
55	Davie	2009	104.59	.6200	0.6485	14.40
56	Pasquotank	2006	102.65	.6200	0.6364	27.28
57	Warren	2009	100.53	.6200	0.6233	33.24
58	Alexander	2007	92.55	.6050	0.5599	32.93
59	Lincoln	2011	98.67	.5980	0.5900	8.74
60	Camden	2007	111.65	.5900	0.6587	20.40
61	Randolph	2007	97.48	.5860	0.5712	20.60
62	Onslow	2010	99.11	.5850	0.5798	12.39
63	Surry	2008	98.02	.5820	0.5705	17.53
64	Hyde	2009	100.00	.5800	0.5800	34.33
65	Madison	2004	75.26	.5600	0.4215	46.54
66	McDowell	2011	94.99	.5500	0.5224	12.59
67	Haywood	2011	97.06	.5413	0.5254	8.34
68	Davidson	2007	100.54	.5400	0.5429	5.93
69	Wake	2008	105.59	.5340	0.5639	9.67
70	Beaufort	2010	99.57	.5300	0.5277	38.52
71	Catawba	2011	100.00	.5300	0.5300	10.81
72	Rutherford	2007	100.48	.5300	0.5325	56.22
73	Buncombe	2006	93.53	.5250	0.4910	27.93
74	Alamance	2009	103.07	.5200	0.5360	22.54
75	Burke	2007	104.49	.5200	0.5433	28.01
76	Polk	2009	88.57	.5200	0.4606	30.89
77	Henderson	2011	95.00	.5136	0.4879	19.16
78	Pender	2011	100.68	.5120	0.5155	32.71
79	Iredell	2011	98.70	.4850	0.4787	5.27
80	Craven	2010	101.23	.4728	0.4786	10.73
81	New Hanover	2007	113.00	.4655	0.5260	14.03
82	Moore	2007	98.30	.4650	0.4571	19.74
83	Alleghany	2007	100.03	.4500	0.4501	32.50
84	Yancey	2008	100.22	.4500	0.4510	25.57
85	Brunswick	2011	97.27	.4425	0.4304	5.86
86	Graham	2010	100.42	.4400	0.4418	14.30
87	Perquimans	2008	114.43	.4400	0.5035	29.61
88	Ashe	2011	98.81	.4000	0.3952	21.19
89	Mitchell	2009	104.50	.4000	0.4180	45.12
90	Transylvania	2009	98.77	.3949	0.3900	8.97
91	Cherokee	2008	131.29	.3850	0.5055	42.55
92	Avery	2010	97.41	.3700	0.3604	28.47
93	Clay	2010	113.85	.3600	0.4099	37.68
94	Swain	2005	91.47	.3300	0.3019	46.27
95	Currituck	2005	120.07	.3200	0.3842	34.22
96	Watauga	2006	97.91	.3130	0.3065	47.20
97	Carteret	2011	98.03	.3000	0.2941	9.36
98	Dare	2005	118.73	.2800	0.3324	19.25
99	Jackson	2008	108.42	.2800	0.3036	19.03
100	Macon	2007	112.94	.2790	0.3151	22.86

2011 List of the Sales Ratio Study sorted by Effective Tax Rate

	County	Revaluation Year	Median	Tax Rate	Effective Tax Rate	COD
1	Scotland	2011	99.98	.9900	0.9898	7.44
2	Vance	2008	116.76	.7820	0.9131	53.19
3	Northampton	2011	103.18	.8700	0.8977	19.60
4	Gaston	2007	103.22	.8350	0.8619	21.01
5	Orange	2009	99.11	.8580	0.8504	12.41
6	Hertford	2011	101.13	.8400	0.8495	15.15
7	Edgecombe	2009	97.00	.8600	0.8342	27.16
8	Lenoir	2009	102.96	.8000	0.8237	21.15
9	Richmond	2008	100.83	.8100	0.8167	27.80
10	Guilford	2004	103.72	.7824	0.8115	35.98
11	Franklin	2004	92.16	.8725	0.8041	18.28
12	Granville	2010	100.37	.7950	0.7979	29.16
13	Sampson	2011	100.00	.7850	0.7850	27.14
14	Mecklenburg	2011	96.00	.8166	0.7839	10.66
15	Robeson	2010	100.00	.7700	0.7700	23.52
16	Johnston	2011	98.69	.7800	0.7698	10.46
17	Wilson	2008	105.14	.7300	0.7675	21.54
18	Durham	2008	102.68	.7459	0.7659	11.78
19	Anson	2010	96.94	.7670	0.7435	13.95
20	Cumberland	2009	100.07	.7400	0.7405	30.78
21	Union	2008	111.16	.6650	0.7392	15.82
22	Lee	2007	96.20	.7500	0.7215	27.13
23	Washington	2005	90.77	.7900	0.7171	48.64
24	Yadkin	2009	102.86	.6900	0.7097	30.90
25	Harnett	2009	97.62	.7250	0.7077	13.50
26	Tyrrell	2009	107.09	.6600	0.7068	43.86
27	Forsyth	2009	103.90	.6740	0.7003	14.24
28	Wayne	2011	99.47	.7025	0.6988	4.78
29	Cleveland	2008	97.02	.7200	0.6985	27.64
30	Rockingham	2011	98.82	.6980	0.6898	10.89
31	Columbus	2005	84.58	.8150	0.6893	36.24
32	Greene	2005	90.86	.7560	0.6869	39.08
33	Duplin	2009	96.74	.7100	0.6869	43.43
34	Bladen	2007	91.63	.7400	0.6781	36.01
35	Hoke	2006	92.69	.7300	0.6766	7.88
36	Bertie	2004	86.65	.7800	0.6759	48.32
37	Cabarrus	2008	107.11	.6300	0.6748	9.94
38	Gates	2009	104.61	.6400	0.6695	25.81
39	Martin	2009	98.88	.6700	0.6625	39.47
40	Pitt	2008	99.29	.6650	0.6603	14.23
41	Camden	2007	111.65	.5900	0.6587	20.40
42	Person	2005	94.06	.7000	0.6584	27.72
43	Wilkes	2007	101.11	.6500	0.6572	32.05
44	Chowan	2006	95.29	.6850	0.6527	29.66
45	Caswell	2008	98.83	.6590	0.6513	14.81
46	Rowan	2011	104.60	.6225	0.6511	42.03
47	Halifax	2007	95.50	.6800	0.6494	36.00
48	Davie	2009	104.59	.6200	0.6485	14.40
49	Nash	2009	96.74	.6700	0.6482	18.78
50	Caldwell	2005	96.56	.6599	0.6372	21.71

2011 List of the Sales Ratio Study sorted by Effective Tax Rate

	County	Revaluation Year	Median	Tax Rate	Effective Tax Rate	COD
51	Pasquotank	2006	102.65	.6200	0.6364	27.28
52	Chatham	2009	101.90	.6219	0.6337	18.90
53	Jones	2006	84.77	.7400	0.6273	42.82
54	Warren	2009	100.53	.6200	0.6233	33.24
55	Stokes	2009	96.59	.6400	0.6182	14.43
56	Stanly	2005	90.92	.6700	0.6092	19.04
57	Lincoln	2011	98.67	.5980	0.5900	8.74
58	Hyde	2009	100.00	.5800	0.5800	34.33
59	Onslow	2010	99.11	.5850	0.5798	12.39
60	Randolph	2007	97.48	.5860	0.5712	20.60
61	Surry	2008	98.02	.5820	0.5705	17.53
62	Wake	2008	105.59	.5340	0.5639	9.67
63	Alexander	2007	92.55	.6050	0.5599	32.93
64	Burke	2007	104.49	.5200	0.5433	28.01
65	Davidson	2007	100.54	.5400	0.5429	5.93
66	Alamance	2009	103.07	.5200	0.5360	22.54
67	Rutherford	2007	100.48	.5300	0.5325	56.22
68	Catawba	2011	100.00	.5300	0.5300	10.81
69	Beaufort	2010	99.57	.5300	0.5277	38.52
70	New Hanover	2007	113.00	.4655	0.5260	14.03
71	Haywood	2011	97.06	.5413	0.5254	8.34
72	McDowell	2011	94.99	.5500	0.5224	12.59
73	Pender	2011	100.68	.5120	0.5155	32.71
74	Cherokee	2008	131.29	.3850	0.5055	42.55
75	Perquimans	2008	114.43	.4400	0.5035	29.61
76	Buncombe	2006	93.53	.5250	0.4910	27.93
77	Henderson	2011	95.00	.5136	0.4879	19.16
78	Montgomery	2004	71.46	.6700	0.4788	59.02
79	Iredell	2011	98.70	.4850	0.4787	5.27
80	Craven	2010	101.23	.4728	0.4786	10.73
81	Pamlico	2004	72.72	.6525	0.4745	38.82
82	Polk	2009	88.57	.5200	0.4606	30.89
83	Moore	2007	98.30	.4650	0.4571	19.74
84	Yancey	2008	100.22	.4500	0.4510	25.57
85	Alleghany	2007	100.03	.4500	0.4501	32.50
86	Graham	2010	100.42	.4400	0.4418	14.30
87	Brunswick	2011	97.27	.4425	0.4304	5.86
88	Madison	2004	75.26	.5600	0.4215	46.54
89	Mitchell	2009	104.50	.4000	0.4180	45.12
90	Clay	2010	113.85	.3600	0.4099	37.68
91	Ashe	2011	98.81	.4000	0.3952	21.19
92	Transylvania	2009	98.77	.3949	0.3900	8.97
93	Currituck	2005	120.07	.3200	0.3842	34.22
94	Avery	2010	97.41	.3700	0.3604	28.47
95	Dare	2005	118.73	.2800	0.3324	19.25
96	Macon	2007	112.94	.2790	0.3151	22.86
97	Watauga	2006	97.91	.3130	0.3065	47.20
98	Jackson	2008	108.42	.2800	0.3036	19.03
99	Swain	2005	91.47	.3300	0.3019	46.27
100	Carteret	2011	98.03	.3000	0.2941	9.36

2011 List of the Sales Ratio Study sorted by Reappraisal Year

	County	Revaluation Year	Median	Tax Rate	Effective Tax Rate	COD
1	Ashe	2011	98.81	0.4000	0.3952	21.19
2	Brunswick	2011	97.27	0.4425	0.4304	5.86
3	Carteret	2011	98.03	0.3000	0.2941	9.36
4	Catawba	2011	100.00	0.5300	0.5300	10.81
5	Haywood	2011	97.06	0.5413	0.5254	8.34
6	Henderson	2011	95.00	0.5136	0.4879	19.16
7	Hertford	2011	101.13	0.8400	0.8495	15.15
8	Iredell	2011	98.70	0.4850	0.4787	5.27
9	Johnston	2011	98.69	0.7800	0.7698	10.46
10	Lincoln	2011	98.67	0.5980	0.5900	8.74
11	McDowell	2011	94.99	0.5500	0.5224	12.59
12	Mecklenburg	2011	96.00	0.8166	0.7839	10.66
13	Northampton	2011	103.18	0.8700	0.8977	19.60
14	Pender	2011	100.68	0.5120	0.5155	32.71
15	Rockingham	2011	98.82	0.6980	0.6898	10.89
16	Rowan	2011	104.60	0.6225	0.6511	42.03
17	Sampson	2011	100.00	0.7850	0.7850	27.14
18	Scotland	2011	99.98	0.9900	0.9898	7.44
19	Wayne	2011	99.47	0.7025	0.6988	4.78

2011 Reappraisal County Stats					
	Minimum	94.99	0.3000	0.2941	4.78
	Maximum	104.60	0.9900	0.9898	42.03
	Average	99.00	0.6304	0.6255	14.85

1	Anson	2010	96.94	0.7670	0.7435	13.95
2	Avery	2010	97.41	0.3700	0.3604	28.47
3	Beaufort	2010	99.57	0.5300	0.5277	38.52
4	Clay	2010	113.85	0.3600	0.4099	37.68
5	Craven	2010	101.23	0.4728	0.4786	10.73
6	Graham	2010	100.42	0.4400	0.4418	14.30
7	Granville	2010	100.37	0.7950	0.7979	29.16
8	Onslow	2010	99.11	0.5850	0.5798	12.39
9	Robeson	2010	100.00	0.7700	0.7700	23.52

2010 Reappraisal County Stats					
	Minimum	96.94	0.3600	0.3604	10.73
	Maximum	113.85	0.7950	0.7979	38.52
	Average	100.99	0.5655	0.5677	23.19

2011 List of the Sales Ratio Study sorted by Reappraisal Year

	County	Revaluation Year	Median	Tax Rate	Effective Tax Rate	COD
1	Alamance	2009	103.07	0.5200	0.5360	22.54
2	Chatham	2009	101.90	0.6219	0.6337	18.90
3	Cumberland	2009	100.07	0.7400	0.7405	30.78
4	Davie	2009	104.59	0.6200	0.6485	14.40
5	Duplin	2009	96.74	0.7100	0.6869	43.43
6	Edgecombe	2009	97.00	0.8600	0.8342	27.16
7	Forsyth	2009	103.90	0.6740	0.7003	14.24
8	Gates	2009	104.61	0.6400	0.6695	25.81
9	Harnett	2009	97.62	0.7250	0.7077	13.50
10	Hyde	2009	100.00	0.5800	0.5800	34.33
11	Lenoir	2009	102.96	0.8000	0.8237	21.15
12	Martin	2009	98.88	0.6700	0.6625	39.47
13	Mitchell	2009	104.50	0.4000	0.4180	45.12
14	Nash	2009	96.74	0.6700	0.6482	18.78
15	Orange	2009	99.11	0.8580	0.8504	12.41
16	Polk	2009	88.57	0.5200	0.4606	30.89
17	Stokes	2009	96.59	0.6400	0.6182	14.43
18	Transylvania	2009	98.77	0.3949	0.3900	8.97
19	Tyrrell	2009	107.09	0.6600	0.7068	43.86
20	Warren	2009	100.53	0.6200	0.6233	33.24
21	Yadkin	2009	102.86	0.6900	0.7097	30.90

2009 Reappraisal County Stats					
Minimum	88.57	0.3949	0.3900	8.97	
Maximum	107.09	0.8600	0.8504	45.12	
Average	100.29	0.6483	0.6499	25.92	

1	Cabarrus	2008	107.11	0.6300	0.6748	9.94
2	Caswell	2008	98.83	0.6590	0.6513	14.81
3	Cherokee	2008	131.29	0.3850	0.5055	42.55
4	Cleveland	2008	97.02	0.7200	0.6985	27.64
5	Durham	2008	102.68	0.7459	0.7659	11.78
6	Jackson	2008	108.42	0.2800	0.3036	19.03
7	Perquimans	2008	114.43	0.4400	0.5035	29.61
8	Pitt	2008	99.29	0.6650	0.6603	14.23
9	Richmond	2008	100.83	0.8100	0.8167	27.80
10	Surry	2008	98.02	0.5820	0.5705	17.53
11	Union	2008	111.16	0.6650	0.7392	15.82
12	Vance	2008	116.76	0.7820	0.9131	53.19
13	Wake	2008	105.59	0.5340	0.5639	9.67
14	Wilson	2008	105.14	0.7300	0.7675	21.54
15	Yancey	2008	100.22	0.4500	0.4510	25.57

2008 Reappraisal County Stats					
Minimum	97.02	0.2800	0.3036	9.67	
Maximum	131.29	0.8100	0.9131	53.19	
Average	106.45	0.6052	0.6390	22.71	

2011 List of the Sales Ratio Study sorted by Reappraisal Year

	County	Revaluation Year	Median	Tax Rate	Effective Tax Rate	COD
1	Alexander	2007	92.55	0.6050	0.5599	32.93
2	Alleghany	2007	100.03	0.4500	0.4501	32.50
3	Bladen	2007	91.63	0.7400	0.6781	36.01
4	Burke	2007	104.49	0.5200	0.5433	28.01
5	Camden	2007	111.65	0.5900	0.6587	20.40
6	Davidson	2007	100.54	0.5400	0.5429	5.93
7	Gaston	2007	103.22	0.8350	0.8619	21.01
8	Halifax	2007	95.50	0.6800	0.6494	36.00
9	Lee	2007	96.20	0.7500	0.7215	27.13
10	Macon	2007	112.94	0.2790	0.3151	22.86
11	Moore	2007	98.30	0.4650	0.4571	19.74
12	New Hanover	2007	113.00	0.4655	0.5260	14.03
13	Randolph	2007	97.48	0.5860	0.5712	20.60
14	Rutherford	2007	100.48	0.5300	0.5325	56.22
15	Wilkes	2007	101.11	0.6500	0.6572	32.05

2007 Reappraisal County Stats					
	Minimum	91.63	0.28	0.32	5.93
	Maximum	113.00	0.84	0.86	56.22
	Average	101.27	0.58	0.58	27.03

1	Buncombe	2006	93.53	0.5250	0.4910	27.93
2	Chowan	2006	95.29	0.6850	0.6527	29.66
3	Hoke	2006	92.69	0.7300	0.6766	7.88
4	Jones	2006	84.77	0.7400	0.6273	42.82
5	Pasquotank	2006	102.65	0.6200	0.6364	27.28
6	Watauga	2006	97.91	0.3130	0.3065	47.20

2006 Reappraisal County Stats					
	Minimum	84.77	0.31	0.31	7.88
	Maximum	102.65	0.74	0.68	47.20
	Average	94.47	0.60	0.57	30.46

2011 List of the Sales Ratio Study sorted by Reappraisal Year

	County	Revaluation Year	Median	Tax Rate	Effective Tax Rate	COD
1	Caldwell	2005	96.56	0.6599	0.6372	21.71
2	Columbus	2005	84.58	0.8150	0.6893	36.24
3	Currituck	2005	120.07	0.3200	0.3842	34.22
4	Dare	2005	118.73	0.2800	0.3324	19.25
5	Greene	2005	90.86	0.7560	0.6869	39.08
6	Person	2005	94.06	0.7000	0.6584	27.72
7	Stanly	2005	90.92	0.6700	0.6092	19.04
8	Swain	2005	91.47	0.3300	0.3019	46.27
9	Washington	2005	90.77	0.7900	0.7171	48.64

2005 Reappraisal County Stats					
	Minimum	84.58	0.28	0.30	19.04
	Maximum	120.07	0.82	0.72	48.64
	Average	97.56	0.59	0.56	32.46

1	Bertie	2004	86.65	0.7800	0.6759	48.32
2	Franklin	2004	92.16	0.8725	0.8041	18.28
3	Guilford	2004	103.72	0.7824	0.8115	35.98
4	Madison	2004	75.26	0.5600	0.4215	46.54
5	Montgomery	2004	71.46	0.6700	0.4788	59.02
6	Pamlico	2004	72.72	0.6525	0.4745	38.82

2004 Reappraisal County Stats					
	Minimum	71.46	0.56	0.42	18.28
	Maximum	103.72	0.87	0.81	59.02
	Average	83.66	0.72	0.61	41.16

2011-2012
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	2011	2019
Alexander	.6050	2007	2015	Jones	.7400	2006	2014
Alleghany	.4500	2007	2015	Lee	.7500	2007	2013
Anson	.7670	2010	2018	Lenoir	.8000	2009	2017
Ashe	.4000	2011	2015	Lincoln	.5980	2011	2015
Avery	.3700	2010	2014	Macon	.2790	2007	2013
Beaufort	.5300	2010	2018	Madison	.5600	2004	2012
Bertie	.7800	2004	2012	Martin	.6700	2009	2017
Bladen	.7400	2007	2015	McDowell	.5500	2011	2019
Brunswick	.4425	2011	2015	Mecklenburg	.8166	2011	2019
Buncombe	.5250	2006	2013	Mitchell	.4000	2009	2014
Burke	.5200	2007	2013	Montgomery	.6700	2004	2012
Cabarrus	.6300	2008	2012	Moore	.4650	2007	2015
Caldwell	.6599	2005	2013	Nash	.6700	2009	2017
Camden	.5900	2007	2015	New Hanover	.4655	2007	2012
Carteret	.3000	2011	2015	Northampton	.8700	2011	2015
Caswell	.6590	2008	2012	Onslow	.5850	2010	2014
Catawba	.5300	2011	2015	Orange	.8580	2009	2013
Chatham	.6219	2009	2013	Pamlico	.6525	2004	2012
Cherokee	.3850	2008	2012	Pasquotank	.6200	2006	2014
Chowan	.6850	2006	2014	Pender	.5120	2011	2019
Clay	.3600	2010	2018	Perquimans	.4400	2008	2016
Cleveland	.7200	2008	2014	Person	.7000	2005	2013
Columbus	.8150	2005	2013	Pitt	.6650	2008	2012
Craven	.4728	2010	2018	Polk	.5200	2009	2017
Cumberland	.7400	2009	2017	Randolph	.5860	2007	2013
Currituck	.3200	2005	2013	Richmond	.8100	2008	2014
Dare	.2800	2005	2013	Robeson	.7700	2010	2015
Davidson	.5400	2007	2015	Rockingham	.6980	2011	2015
Davie	.6200	2009	2013	Rowan	.6225	2011	2015
Duplin	.7100	2009	2017	Rutherford	.5300	2007	2012
Durham	.7459	2008	2014	Sampson	.7850	2011	2019
Edgecombe	.8600	2009	2017	Scotland	.9900	2011	2019
Forsyth	.6740	2009	2013	Stanly	.6700	2005	2013
Franklin	.8725	2004	2012	Stokes	.6400	2009	2013
Gaston	.8350	2007	2013	Surry	.5820	2008	2012
Gates	.6400	2009	2017	Swain	.3300	2005	2013
Graham	.4400	2010	2015	Transylvania	.3949	2009	2013
Granville	.7950	2010	2018	Tyrrell	.6600	2009	2017
Greene	.7560	2005	2013	Union	.6650	2008	2016
Guilford	.7824	2004	2012	Vance	.7820	2008	2016
Halifax	.6800	2007	2015	Wake	.5340	2008	2016
Harnett	.7250	2009	2013	Warren	.6200	2009	2017
Haywood	.5413	2011	2015	Washington	.7900	2005	2013
Henderson	.5136	2011	2015	Watauga	.3130	2006	2012
Hertford	.8400	2011	2019	Wayne	.7025	2011	2019
Hoke	.7300	2006	2014	Wilkes	.6500	2007	2013
Hyde	.5800	2009	2016	Wilson	.7300	2008	2016
Iredell	.4850	2011	2015	Yadkin	.6900	2009	2015
Jackson	.2800	2008	2013	Yancey	.4500	2008	2016

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 2011.