



INNOVATION GUIDE

By The Numbers:
*What Government Costs in
North Carolina Cities and Counties*

MICHAEL LOWREY

JANUARY 2005



THE CENTER FOR LOCAL INNOVATION

About the Author

Michael Lowrey is an economist and a former instructor at the University of North Carolina at Charlotte and Wingate University. A policy analyst in the fields of economics and regulatory policy for the John Locke Foundation, Lowrey has written numerous articles over the years on such topics as economic policy, education, welfare, and transportation, and has appeared in over 100 newspapers such as *The Christian Science Monitor*, *The Charlotte Observer* and *The News & Record* of Greensboro. He received his undergraduate degree from the University of North Carolina at Chapel Hill and his masters in economics from North Carolina State University.

About the Center for Local Innovation

Created in 1999, the Center for Local Innovation is a special project of the John Locke Foundation. Through conferences, workshops, newsletters and research papers, called *Innovation Guides*, CLI engages local government leaders in discussions about critical issues facing North Carolina's municipalities and counties including issues such as privatization, fiscal restraint, and growth management. Its Steering Committee includes elected city and county officials from across the state. For more information, visit the CLI web site at www.localinnovation.org.

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Forward

The first edition of *By The Numbers*, then as now primarily the work of adjunct policy analyst Michael Lowrey, appeared in 1999. Subsequent editions of this invaluable guide have been published each year since then, incorporating some changes in design and methodology but always seeking to make the subject of city and county finance in North Carolina accessible to readers with varying amounts of knowledge and experience in the field.

The sheer volume of information in *By The Numbers* approaches the mind-boggling, but is presented in such a way that county and municipal officials, journalists, business executives, civic leaders, and taxpayers should be able to get a useful picture of how their community compares to others in local government cost.

It is important to remember that *By The Numbers* is a tool and not a judgment as to the fact that cities and counties have made right or wrong choices in their financial management. When looking for comparisons, interested parties should find municipalities or counties of similar size or demographics. They should also take into account a variety of issues which are cumulatively noted here, such as whether a county has a Parks & Recreation Department or whether an area has many secondary homes in it which would raise the apparent per-capita tax payments for those who are permanent residents.

Cities and counties have had numerous fiscal challenges over the past four years. Some were self-imposed while others reflect the impact of economic trends or the actions of other governments. What is evident from the data is that the cost of local government in North Carolina is rising. These costs are consuming an increasing share of the earnings of North Carolinians, who must evaluate whether the services they are receiving merit the escalating price. Serious questions remain about the proper role of local government and its relationship to the state, questions that speak to specific programs such as public schools, Medicaid, transportation, and public health. It is our hope that this tool will continue to enlighten and also serve as a means by which needed discussions will take place statewide. Debate concerning what taxpayers are getting for their money is not only healthy but necessary in a free society.

Chad Adams, *Director*
Center for Local Innovation

Executive Summary

Counties and towns are a critical level of government in North Carolina, providing or administering many critical services while taking in billions of dollars of revenue. This is especially true as the state government has increasingly shifted more taxing authority to localities to make up for money kept by the state. While the importance of county and municipal government is great, obtaining comparative data is difficult. To help address this problem, *By The Numbers 2005* provides information of how much local government costs in every city and county in North Carolina.

Methodology

Using the most recent data available on property taxes, sales taxes, and miscellaneous taxes and fees from the State Treasurer's Annual Financial Information Report, we calculated county and municipal tax and fee burdens, 1) as a percentage of income (for counties) and 2) per capita (for counties and municipalities). We then constructed a set of rankings to more clearly view the cost of local government.

Although this analysis is by no means definitive, it moves citizens one step closer to grappling with this complicated issue.

Findings

North Carolina collected over \$15.3 billion in state tax and fee revenues for fiscal year 2002–2003, the latest year for which complete data is available. This represented 6.5 percent of the personal income of the state's citizens. In addition, local governments collected an additional \$11 billion in property,

sales, and other taxes and fees, representing another 4.7 percent of personal income. Combining the two yields an 11.2 percent state and local tax and fee burden. Federal collections raise the total tax burden on North Carolinians to approximately 28.5 percent of personal income, on average.

Fiscal Year 2002–2003, like the year before it, saw a substantial increase in the local tax burden in North Carolina. Local tax and fee collections per capita stood at \$1,046.52 (4.34 percent of per-capita personal income in the median county), compared to \$993.06 (4.14 percent of per-capita personal income) the year previous. Unlike previous years, a majority of the increase came from higher tax and fee collections outside of the traditional property and sales tax sources. Property tax collections were also up. Despite a higher tax rate in many areas beginning half way through the year, sales tax collections were flat.

In 2002–2003 the median total property tax burden by county in North Carolina was 2.16 percent of income, or \$515 per person. The range was from \$1,341 per person in Dare County to \$249 per person in Swain County. County rates ranged from 4.64 percent of income in Dare County to 1.26 percent in Alexander County.

It is important to note that incomes vary among counties and within counties over time, and this can affect the rankings. Counties of similar size and tax collections can vary in their burden because of differences in per-capita incomes. Differences among counties can also reflect the rate and extent of annexation, which places more taxpayers onto municipal tax rolls.

Introduction: Local Fiscal Policy a Statewide Issue

The finances of North Carolina's counties and municipalities remain a critical public policy issue. The state's continuing budgetary difficulties have left the governor and General Assembly seemingly perpetually trying to close a state budget gap. This, of course, also has effects on local government. When combined with a slow economy, local governments collected an increasing amount from their citizens in 2002–2003.

Calculating burdens

Local governments in North Carolina are required to file audited financial statements with the Department of State Treasurer each year. *By The Numbers* (BTN) builds upon this information, which is available online at www.nctreasurer.com/DSTHome/StateAndLocalGov/AuditingAndReporting/AFIR.htm

BTN examines property tax, sales tax, and total local government collections of all taxes and fees for counties and municipalities for fiscal year 2002–2003, the latest year for which data is available. For each of the three categories, a revenue per-capita figure was computed. County-wide figures were also calculated as a percentage of per-capita personal income. The specific line item codes used for each category are listed in Appendix C.

The amount that the average citizen in the different North Carolina counties pays for local government, county and municipal, is presented as a dollar amount and a percentage of income on pages 6 through 9.

Appendix A focuses on counties by themselves, including data on property tax, sales tax, and total county collections both per capita and as a percentage of per-capita personal income. Counties are also ranked against each other. Summary data and a list of municipalities in each county can also be found in Appendix A.

In Appendix B, the combined town and county tax burden is presented. Municipalities are sorted by population and then ranked within four population ranges (under 1,000 population; 1,000–4,999; 5,000–24,999; and 25,000 and over). Information

on property, sales, and total local tax and fee collections is presented.

Readers will immediately notice the relatively high per-capita property taxes in many resort communities in North Carolina. Given the nature of the data, this is not surprising. Second homes and resorts certainly do appear on local tax registers. However, because owners or renters only rarely live in these dwellings year-round, such localities typically have small permanent populations. High tax values divided by a small permanent population will produce a high per-capita tax burden. Therefore, these numbers are not necessarily comparable to other tax-burden statistics.

While *By The Numbers* shows the cost of local government, it does not attempt to measure the quantity or quality of services provided in exchange for those dollars. Nor does the report consider the additional out-of-pocket costs to individuals for services that their local government may not provide. In unincorporated areas, for example, homeowners may have to contract privately for garbage pickup, while those living in a town or city may well receive this service, paid for through their municipal property and other taxes. Municipalities may also use some of their tax dollars to provide a higher quality of fire protection, which may translate into lower homeowners insurance rates.

Importantly, this means that whether a jurisdiction is ranked high or low in cost of government is not the end of the debate over fiscal policy—it is merely the beginning. Citizens of North Carolina's cities and counties must decide whether the services they receive are worth the price they and their fellow residential and business taxpayers are paying in local taxes and fees.

For comparison, we have included a full set of results for counties and rankings for municipalities for the 2001–2002 fiscal year. To make fair comparisons, these earlier year figures have been adjusted for inflation. Readers may obtain actual collections in 2001–2002 by multiplying the listing by .9760. For 2001–2002 partial data, the multiplier is .9634.

Local tax burden up again

In fiscal 2002–2003, the typical resident of the median county in North Carolina paid \$1,047 in taxes and fees to county and municipal governments. This accounted for 4.34 percent of personal income. This represents a 5.1 percent increase over 2001–2002, when collections were an inflation-adjusted \$993. Collections in 2000–2001 were \$938 per capita. The total cost of local government as a percentage of income shows a similar increase.

Revenues from these sources rose by \$373 million and accounted for 24 percent of total non-water/sewer receipts in fiscal 2002–2003. In fiscal 2002–2002, non-property or sales tax fees and taxes had made up only 21.3 percent of revenues. Property tax collections were up by \$156 million. In 2002–2003, median property tax collections were \$515, or 2.16 percent of personal income. A weak economy continued to depress sales tax collections in 2002–2003. Despite a higher sales tax rate in many areas beginning partway through the fiscal year, overall sales tax collections barely changed as compared to the previous year. Fiscal 2001–2002 had hardly been a banner year for sales tax receipts.

Combined city/county taxes

Dare County residents paid the highest amount in taxes and fees to local government (\$3,541 per capita). Mecklenburg (\$2,196), Currituck (\$2,070), Brunswick (\$1,927) and New Hanover (\$1,901) also rank in the top five in the average revenues per paid collected by county and municipal governments. The results for Dare and Currituck reflect in part their popularity as vacation destinations, with relatively small permanent populations for the property tax base which exists there.

Madison (\$637), Caswell (\$648), McDowell (\$676), Alexander (\$676), and Gates (\$695) county residents paid the lowest average amounts in taxes and fees to local governments.

The results were somewhat different when looking at the local tax burden as a percentage of personal income. Dare County again leads the way

with county and municipal revenue accounting for 12.25 percent of per-capita personal income. Second through fifth were Hyde (9.12 percent of per-capita personal income), Brunswick (8.06 percent), Currituck (7.82 percent), and Bladen (7.72 percent) counties.

FISCAL YEAR	MEDIAN COUNTY	AVERAGE COUNTY	STATEWIDE AVERAGE
2000–01	3.91%	4.13%	4.26%
2001–02	4.14%	4.27%	4.40%
2002–03	4.34%	4.58%	4.65%

By comparison, taxes and fees collected by local government accounted for 2.78 percent of personal per-capita income in Alexander County. In 14 other counties, total collections were at 3.5 percent of per-capita personal income or less.

Among the 25 cities with populations over 25,000, Charlotte had the highest combined city-county tax and fee collections per capita. Wilmington, Durham, Asheville, and Hickory were also in the top five. The lowest per-capita collections were in Jacksonville, followed by Goldsboro, Thomasville, Kannapolis, and Burlington.

Rankings of N.C. Counties by Combined Property Tax Burden

COUNTY	COMBINED PROPERTY TAX BURDEN AS % RANK	COMBINED PROPERTY TAX RANK PER CAPITA RANK	COUNTY	COMBINED PROPERTY TAX BURDEN AS % RANK	COMBINED PROPERTY TAX RANK PER CAPITA RANK
N.C. Median	2.16%	—			\$515.42
Dare	4.64%	1	Washington	2.16%	50
Brunswick	3.93%	2	Rowan	2.15%	51
Hyde	3.59%	3	Duplin	2.14%	52
New Hanover	3.33%	4	Rutherford	2.13%	53
Currituck	3.26%	5	Pasquotank	2.12%	54
Avery	3.25%	6	Alamance	2.10%	55
Durham	3.21%	7	Iredell	2.09%	56
Warren	3.10%	8	Richmond	2.07%	57
Carteret	3.06%	9	Nash	2.06%	58
Mecklenburg	2.96%	10	Montgomery	2.02%	59
Tyrrell	2.88%	11	Cumberland	2.02%	60
Watauga	2.86%	12	Perquimans	2.02%	61
Orange	2.79%	13	Surry	2.00%	62
Person	2.77%	14	Johnston	2.00%	63
Haywood	2.77%	15	Columbus	1.99%	64
Macon	2.77%	16	Yadkin	1.98%	65
Martin	2.77%	17	Pitt	1.98%	66
Scotland	2.74%	18	Ashe	1.95%	67
Guilford	2.71%	19	Robeson	1.93%	68
Transylvania	2.67%	20	Cherokee	1.92%	69
Buncombe	2.65%	21	Bertie	1.90%	70
Beaufort	2.60%	22	Wilkes	1.89%	71
Forsyth	2.60%	23	Moore	1.87%	72
Wilson	2.59%	24	Chowan	1.87%	73
Bladen	2.56%	25	Granville	1.87%	74
Edgecombe	2.52%	26	Gates	1.86%	75
Lee	2.51%	27	Henderson	1.86%	76
Halifax	2.45%	28	Chatham	1.85%	77
Hertford	2.45%	29	Jones	1.84%	78
Gaston	2.43%	30	Cleveland	1.83%	79
Rockingham	2.41%	31	Burke	1.83%	80
Pender	2.39%	32	Burke	1.82%	81
Graham	2.39%	33	Polk	1.82%	82
Cabarrus	2.38%	34	Randolph	1.82%	82
Catawba	2.37%	35	Stokes	1.78%	83
Wake	2.36%	36	Davie	1.78%	84
Vance	2.34%	37	Camden	1.77%	85
Stanly	2.34%	38	Craven	1.76%	86
Northampton	2.34%	39	Davidson	1.75%	87
Jackson	2.31%	40	Madison	1.74%	88
Yancey	2.25%	41	Union	1.71%	89
Clay	2.23%	42	Hoke	1.71%	90
Lenoir	2.23%	43	Caldwell	1.70%	91
Lincoln	2.21%	44	Harnett	1.69%	92
Mitchell	2.21%	45	Greene	1.65%	93
Franklin	2.18%	46	Wayne	1.58%	94
Alleghany	2.17%	47	Sampson	1.56%	95
Anson	2.16%	48	McDowell	1.53%	96
Pamlico	2.16%	49	Caswell	1.45%	97
			Onslow	1.29%	98
			Swain	1.27%	99
			Alexander	1.26%	100

Rankings of N.C. Counties by Combined Local Tax & Fee Burden

COUNTY	2003 COMBINED LOCAL BURDEN	2003 RANK	2002 COMBINED LOCAL BURDEN	2002 RANK	% CHANGE 2002-2003	2001 COMBINED LOCAL BURDEN	2001 RANK
N.C. Median	\$1,046.52	—	\$993.06	—	5.12%	\$938.33	—
HIGH BURDEN — UPPER QUARTILE							
Dare	\$3,541.19	1	\$3,119.15	1	13.53%	\$2,935.98	1
Mecklenburg	\$2,195.50	2	\$2,143.03	2	2.45%	\$2,063.84	2
Currituck	\$2,069.83	3	\$1,838.54	4	12.58%	\$1,762.34	4
Brunswick	\$1,927.22	4	\$1,684.69	6	14.40%	\$1,625.63	6
New Hanover	\$1,901.39	5	\$1,839.15	3	3.38%	\$1,653.27	5
Durham	\$1,839.52	6	\$1,823.61	5	0.87%	\$1,764.51	3
Hyde	\$1,771.87	7	\$1,495.55	11	18.48%	\$1,461.05	10
Bladen	\$1,615.61	8	\$1,536.62	10	5.14%	\$1,604.48	7
Guilford	\$1,584.37	9	\$1,559.55	7	1.59%	\$1,531.83	9
Wake	\$1,545.75	10	\$1,541.04	8	0.31%	\$1,539.30	8
Orange	\$1,531.33	11	\$1,537.22	9	-0.38%	\$1,426.88	11
Forsyth	\$1,470.71	12	\$1,421.61	12	3.45%	\$1,368.23	12
Carteret	\$1,430.42	13	\$1,357.81	13	5.35%	\$1,216.77	18
Buncombe	\$1,391.07	14	\$1,233.38	18	12.79%	\$1,210.20	19
Wilson	\$1,369.49	15	\$1,231.06	19	11.24%	\$1,244.45	16
Catawba	\$1,306.28	16	\$1,291.04	15	1.18%	\$1,289.27	14
Watauga	\$1,293.43	17	\$1,127.93	26	14.67%	\$1,138.47	25
Cabarrus	\$1,285.40	18	\$1,311.56	14	-1.99%	\$1,285.46	15
Lee	\$1,277.37	19	\$1,236.77	17	3.28%	\$1,237.09	17
Beaufort	\$1,262.81	20	\$1,099.34	31	14.87%	\$1,093.62	28
Pasquotank	\$1,260.22	21	\$1,172.73	24	7.46%	\$1,300.91	13
Edgecombe	\$1,245.28	22	\$1,119.22	28	11.26%	\$1,182.26	22
Gaston	\$1,244.42	23	\$1,202.02	21	3.53%	\$1,166.97	23
Moore	\$1,223.90	24	\$1,127.78	27	8.52%	\$1,130.55	26
Macon	\$1,216.01	25	\$1,214.85	20	0.10%	\$1,203.57	20
AVERAGE BURDEN — SECOND AND THIRD QUARTILES							
Johnston	\$1,208.68	26	\$1,175.65	23	2.81%	\$1,087.41	29
Transylvania	\$1,194.97	27	\$1,198.45	22	-0.29%	\$1,185.61	21
Anson	\$1,173.38	28	\$962.95	57	21.85%	\$982.13	41
Pitt	\$1,171.66	29	\$1,139.10	25	2.86%	\$1,144.55	24
Scotland	\$1,163.04	30	\$1,051.82	36	10.57%	\$1,003.44	37
Chatham	\$1,148.53	31	\$1,105.08	30	3.93%	\$1,061.47	31
Tyrrell	\$1,144.92	32	\$1,050.59	37	8.98%	\$964.69	45
Haywood	\$1,144.25	33	\$1,000.29	47	14.39%	\$994.46	39
Avery	\$1,143.02	34	\$991.86	52	15.24%	\$976.48	43
Montgomery	\$1,142.46	35	\$890.30	68	28.32%	\$878.99	63
Craven	\$1,136.92	36	\$1,049.43	38	8.34%	\$933.12	53
Union	\$1,136.72	37	\$999.73	48	13.70%	\$1,011.49	36
Rockingham	\$1,126.00	38	\$1,089.75	34	3.33%	\$1,065.96	30
Martin	\$1,114.75	39	\$1,068.59	35	4.32%	\$977.16	42
Lincoln	\$1,108.17	40	\$1,031.92	40	7.39%	\$937.41	51
Person	\$1,100.45	41	\$1,092.06	33	0.77%	\$1,002.61	38
Cumberland	\$1,099.34	42	\$1,097.50	32	0.17%	\$1,095.27	27
Davie	\$1,089.60	43	\$1,007.18	46	8.18%	\$899.51	57
Stanly	\$1,087.14	44	\$1,042.52	39	4.28%	\$943.70	48
Vance	\$1,086.03	45	\$1,028.08	41	5.64%	\$1,038.09	33
Alamance	\$1,084.53	46	\$984.88	53	10.12%	\$940.41	49

COUNTY	2003 COMBINED LOCAL BURDEN	2003 RANK	2002 COMBINED LOCAL BURDEN	2002 RANK	% CHANGE 2002-2003	2001 COMBINED LOCAL BURDEN	2001 RANK
Nash	\$1,079.26	47	\$1,113.34	29	-3.06%	\$1,018.10	34
Warren	\$1,067.53	48	\$975.95	56	9.38%	\$906.78	55
Northampton	\$1,058.50	49	\$977.52	55	8.28%	\$895.12	58
Rowan	\$1,046.89	50	\$996.19	49	5.09%	\$939.25	50
Franklin	\$1,046.16	51	\$1,018.30	44	2.74%	\$976.31	44
Chowan	\$1,043.03	52	\$948.49	59	9.97%	\$902.11	56
Washington	\$1,039.60	53	\$931.05	62	11.66%	\$884.34	59
Halifax	\$1,024.52	54	\$962.23	58	6.47%	\$883.62	60
Iredell	\$1,021.56	55	\$1,012.69	45	0.88%	\$1,011.51	35
Richmond	\$1,018.19	56	\$1,280.91	16	-20.51%	\$1,056.49	32
Perquimans	\$1,007.63	57	\$905.66	66	11.26%	\$834.72	69
Lenoir	\$1,002.76	58	\$1,026.72	42	-2.33%	\$935.72	52
Duplin	\$1,002.50	59	\$909.13	64	10.27%	\$825.36	72
Henderson	\$999.97	60	\$981.92	54	1.84%	\$952.61	46
Polk	\$999.64	61	\$991.88	51	0.78%	\$872.54	64
Surry	\$993.43	62	\$939.21	60	5.77%	\$911.63	54
Pamlico	\$988.88	63	\$906.74	65	9.06%	\$881.66	61
Hertford	\$984.00	64	\$937.17	61	5.00%	\$944.93	47
Harnett	\$972.06	65	\$854.48	72	13.76%	\$842.39	66
Pender	\$961.92	66	\$905.47	67	6.23%	\$841.63	67
Caldwell	\$951.08	67	\$861.92	70	10.34%	\$819.47	73
Rutherford	\$918.21	68	\$861.01	71	6.64%	\$829.90	70
Alleghany	\$917.90	69	\$910.07	63	0.86%	\$865.98	65
Graham	\$905.60	70	\$994.24	50	-8.92%	\$985.62	40
Robeson	\$896.53	71	\$827.89	81	8.29%	\$792.79	75
Wayne	\$894.64	72	\$864.85	69	3.44%	\$811.32	74
Camden	\$882.81	73	\$827.95	80	6.63%	\$777.39	79
Burke	\$877.52	74	\$844.27	75	3.94%	\$764.28	82
Mitchell	\$864.32	75	\$848.34	73	1.88%	\$829.29	71

LOW BURDEN — LOWER QUARTILE

Bertie	\$850.91	76	\$767.36	87	10.89%	\$719.82	87
Cleveland	\$847.80	77	\$845.93	74	0.22%	\$879.40	62
Jackson	\$845.83	78	\$841.42	77	0.52%	\$837.80	68
Wilkes	\$844.53	79	\$843.81	76	0.08%	\$767.75	81
Randolph	\$843.10	80	\$830.38	79	1.53%	\$762.00	83
Columbus	\$842.27	81	\$785.61	85	7.21%	\$753.30	84
Davidson	\$834.51	82	\$830.71	78	0.46%	\$789.79	77
Clay	\$832.96	83	\$665.98	95	25.07%	\$640.98	94
Granville	\$820.13	84	\$745.55	90	10.00%	\$712.24	90
Onslow	\$816.45	85	\$788.44	84	3.55%	\$790.97	76
Jones	\$807.72	86	\$1,024.42	43	-21.15%	\$629.35	97
Cherokee	\$798.31	87	\$821.94	82	-2.87%	\$784.35	78
Ashe	\$789.41	88	\$780.26	86	1.17%	\$716.98	88
Yadkin	\$780.29	89	\$807.65	83	-3.39%	\$773.92	80
Sampson	\$757.45	90	\$712.79	92	6.27%	\$701.83	91
Yancey	\$753.28	91	\$724.84	91	3.92%	\$720.54	86
Greene	\$737.07	92	\$682.37	94	8.02%	\$658.11	92
Swain	\$733.12	93	\$754.34	88	-2.81%	\$731.29	85
Stokes	\$727.77	94	\$746.18	89	-2.47%	\$714.20	89
Hoke	\$711.74	95	\$580.68	100	22.57%	\$507.70	100
Gates	\$695.02	96	\$629.88	98	10.34%	\$612.19	98
Alexander	\$676.37	97	\$642.80	97	5.22%	\$632.69	96
McDowell	\$667.59	98	\$684.86	93	-2.52%	\$647.51	93
Caswell	\$648.46	99	\$586.90	99	10.49%	\$598.20	99
Madison	\$636.67	100	\$654.48	96	-2.72%	\$637.46	95

Note: The 2002 and 2001 values have been adjusted for inflation.

Rankings of N.C. Counties By Combined Local Tax & Fee Burden

COUNTY	2003 COMBINED LOCAL BURDEN AS % OF INCOME	2003 RANK	2002 COMBINED LOCAL BURDEN AS % OF INCOME	2002 RANK	% CHANGE 2002-2003	2001 COMBINED LOCAL BURDEN AS % OF INCOME	2001 RANK
N.C. Median	4.34%	—	4.14%	—	6.54%	3.91%	—
HIGH BURDEN — UPPER QUARTILE							
Dare	12.25%	1	10.98%	1	11.59%	10.53%	1
Hyde	9.12%	2	7.31%	2	24.83%	7.39%	2
Brunswick	8.06%	3	6.88%	5	17.18%	6.99%	4
Currituck	7.82%	4	6.91%	4	13.08%	6.65%	5
Bladen	7.72%	5	7.05%	3	9.46%	7.33%	3
New Hanover	6.47%	6	6.18%	6	4.61%	5.58%	7
Tyrrell	6.09%	7	5.26%	12	15.84%	5.29%	10
Warren	5.97%	8	5.29%	11	12.95%	5.07%	13
Durham	5.97%	9	5.81%	8	2.74%	5.54%	8
Pasquotank	5.84%	10	5.38%	10	8.56%	6.02%	6
Mecklenburg	5.69%	11	5.52%	9	3.18%	5.33%	9
Beaufort	5.66%	12	4.83%	20	17.21%	4.70%	23
Wilson	5.66%	13	5.00%	14	13.18%	5.12%	12
Edgecombe	5.54%	14	4.90%	19	13.03%	5.22%	11
Scotland	5.46%	15	4.92%	18	11.16%	4.71%	22
Watauga	5.33%	16	4.71%	23	13.10%	4.88%	16
Anson	5.32%	17	4.17%	47	27.51%	4.50%	29
Carteret	5.16%	18	4.94%	17	4.59%	4.55%	26
Buncombe	5.10%	19	4.47%	34	14.05%	4.37%	32
Macon	5.09%	20	5.14%	13	-0.82%	5.05%	14
Guilford	5.07%	21	4.94%	16	2.71%	4.79%	18
Halifax	5.07%	22	4.68%	25	8.39%	4.30%	34
Martin	5.07%	23	4.96%	15	2.22%	4.58%	25
Montgomery	5.05%	24	3.89%	60	29.97%	3.89%	51
Avery	5.00%	25	4.27%	44	17.05%	4.06%	47
AVERAGE BURDEN — SECOND AND THIRD QUARTILES							
Vance	4.96%	26	4.66%	26	6.42%	4.77%	20
Washington	4.96%	27	4.35%	41	13.94%	4.22%	39
Rockingham	4.91%	28	4.71%	24	4.23%	4.62%	24
Robeson	4.89%	29	4.45%	35	9.86%	4.26%	36
Duplin	4.87%	30	4.06%	54	20.04%	3.80%	58
Catawba	4.85%	31	4.63%	28	4.68%	4.52%	28
Richmond	4.81%	32	5.89%	7	-18.31%	5.03%	15
Lee	4.80%	33	4.72%	22	1.85%	4.74%	21
Northampton	4.79%	34	4.30%	43	11.59%	4.16%	41
Johnston	4.74%	35	4.39%	39	7.87%	4.12%	43
Pitt	4.74%	36	4.57%	29	3.62%	4.53%	27
Haywood	4.72%	37	4.14%	51	13.93%	4.11%	44
Forsyth	4.71%	38	4.50%	33	4.66%	4.25%	37
Lincoln	4.69%	39	4.25%	45	10.26%	3.87%	53
Stanly	4.69%	40	4.40%	36	6.44%	3.93%	50
Hertford	4.68%	41	4.51%	32	3.63%	4.79%	19
Perquimans	4.66%	42	4.10%	53	13.79%	3.95%	49
Person	4.65%	43	4.55%	30	2.19%	4.19%	40
Orange	4.59%	44	4.64%	27	-1.21%	4.45%	30
Gaston	4.58%	45	4.40%	37	4.05%	4.26%	35
Transylvania	4.54%	46	4.52%	31	0.34%	4.35%	33
Pender	4.43%	47	4.04%	56	9.59%	3.82%	57
Graham	4.40%	48	4.80%	21	-8.34%	4.85%	17

COUNTY	2003 COMBINED LOCAL BURDEN AS % OF INCOME	2003 RANK	2002 COMBINED LOCAL BURDEN AS % OF INCOME	2002 RANK	% CHANGE 2002-2003	2001 COMBINED LOCAL BURDEN AS % OF INCOME	2001 RANK
Harnett	4.32%	52	3.70%	67	16.99%	3.75%	60
Cabarrus	4.32%	53	4.38%	40	-1.23%	4.23%	38
Mitchell	4.32%	54	4.14%	50	4.14%	4.06%	46
Craven	4.22%	55	3.97%	58	6.46%	3.47%	70
Chowan	4.22%	56	3.77%	63	11.92%	3.76%	59
Rowan	4.20%	57	4.01%	57	4.76%	3.75%	62
Lenoir	4.19%	58	4.22%	46	-0.62%	3.82%	56
Cumberland	4.18%	59	4.33%	42	-3.61%	4.42%	31
Nash	4.15%	60	4.17%	48	-0.38%	3.88%	52
Surry	4.14%	61	3.79%	62	9.30%	3.74%	63
Rutherford	4.11%	62	3.85%	61	6.62%	3.75%	61
Alamance	4.10%	63	3.64%	69	12.47%	3.47%	72
Cherokee	4.04%	64	4.10%	52	-1.48%	4.07%	45
Pamlico	4.03%	65	3.74%	64	7.51%	3.67%	66
Hoke	4.01%	66	3.21%	88	25.19%	2.83%	97
Bertie	4.00%	67	3.62%	70	10.43%	3.49%	69
Clay	3.85%	68	3.04%	95	26.75%	2.92%	95
Yancey	3.83%	69	3.62%	71	5.84%	3.47%	71
Wayne	3.83%	70	3.72%	66	2.94%	3.54%	68
Moore	3.81%	71	3.43%	77	11.20%	3.45%	73
Iredell	3.80%	72	3.69%	68	3.19%	3.62%	67
Columbus	3.78%	73	3.42%	79	10.63%	3.29%	79
Davie	3.78%	74	3.43%	76	10.16%	2.96%	92
Alleghany	3.77%	75	3.60%	73	4.70%	3.36%	74

LOW BURDEN — LOWER QUARTILE

Caldwell	3.77%	76	3.42%	80	10.36%	3.30%	77
Granville	3.76%	77	3.32%	83	13.53%	3.07%	84
Swain	3.73%	78	3.97%	59	-5.99%	4.05%	48
Jackson	3.72%	79	3.74%	65	-0.46%	3.84%	55
Jones	3.72%	80	4.40%	38	-15.48%	3.00%	87
Cleveland	3.68%	81	3.61%	72	2.02%	3.70%	65
Burke	3.67%	82	3.50%	75	4.91%	3.21%	81
Greene	3.58%	83	3.08%	94	16.17%	2.99%	88
Randolph	3.57%	84	3.41%	81	4.51%	3.11%	83
Henderson	3.54%	85	3.43%	78	3.28%	3.31%	76
Wilkes	3.48%	86	3.25%	85	7.00%	3.13%	82
Gates	3.42%	87	3.00%	97	13.88%	3.02%	85
Camden	3.41%	88	3.13%	92	8.92%	2.95%	94
Yadkin	3.37%	89	3.39%	82	-0.38%	3.23%	80
Ashe	3.31%	90	3.24%	86	2.24%	2.98%	90
Chatham	3.27%	91	3.00%	98	9.06%	2.99%	89
Sampson	3.23%	92	3.31%	84	-2.61%	3.30%	78
Onslow	3.22%	93	3.18%	90	1.49%	3.33%	75
Davidson	3.22%	94	3.15%	91	2.37%	2.85%	96
McDowell	3.19%	95	3.22%	87	-0.90%	2.96%	91
Stokes	3.16%	96	3.18%	89	-0.79%	3.02%	86
Polk	3.15%	97	3.10%	93	1.78%	2.73%	98
Madison	3.02%	98	3.04%	96	-0.60%	2.95%	93
Caswell	3.00%	99	2.66%	99	12.98%	2.66%	99
Alexander	2.78%	100	2.55%	100	9.26%	2.51%	100



*“To prejudge other men’s notions
before we have looked into them
is not to show their darkness
but to put out our own eyes.”*

JOHN LOCKE (1632–1704)

AUTHOR, TWO TREATISES OF GOVERNMENT AND
FUNDAMENTAL CONSTITUTIONS OF CAROLINA