



County Sales and Use Tax Rates For Cities and Towns

Qualifying sales of food are subject to the 2% county rate in all counties.

<u>City or Town</u>	<u>County</u>	<u>Code</u>	<u>Rate</u>	<u>City or Town</u>	<u>County</u>	<u>Code</u>	<u>Rate</u>	<u>City or Town</u>	<u>County</u>	<u>Code</u>	<u>Rate</u>
Abbotsburg	Bladen	9	2.25%	Bessemer City	Gaston	36	2.25%	Catawba Heights	Gaston	36	2.25%
Aberdeen	Moore	63	2.25%	Bethania	Forsyth	34	2.25%	Ca-Vel	Person	73	2.25%
Advance	Davie	30	2.25%	Bethel	Pitt	74	2.5%	Cedar Falls	Randolph	76	2.25%
Ahoskie	Hertford	46	2.25%	Bethlehem	Catawba	18	2.5%	Cedar Grove	Orange	68	2.25%
Alamance	Alamance	1	2.25%	Beulaville	Duplin	31	2.25%	Cedar Island	Carteret	16	2.25%
Albemarle	Stanly	84	2.25%	Biltmore Forest	Buncombe	11	2.25%	Cedar Mountain	Transylvania	88	2.25%
Albertson	Duplin	31	2.25%	Biscoe	Montgomery	62	2.25%	Cedar Point	Carteret	16	2.25%
Alexander	Buncombe	11	2.25%	Black Creek	Wilson	98	2.25%	Cedar Rock	Caldwell	14	2.25%
Alexander Mills	Rutherford	81	2.25%	Black Mountain	Buncombe	11	2.25%	Centerville	Franklin	35	2.25%
Alexis	Gaston	36	2.25%	Bladenboro	Bladen	9	2.25%	Central Falls	Randolph	76	2.25%
Alliance	Pamlico	69	2.25%	Blanch	Caswell	17	2.25%	Cerro Gordo	Columbus	24	2.25%
Almond	Swain	87	2.25%	Blounts Creek	Beaufort	7	2.25%	Chadbourn	Columbus	24	2.25%
Altamahaw	Alamance	1	2.25%	Blowing Rock	*Watauga &	95	2.25%	Chapel Hill	*Orange &	68	2.25%
Anderson	Dare	28	2.25%		Caldwell	14	2.25%		Durham	32	2.25%
Andrews	Cherokee	20	2.25%	Blue Ridge	Buncombe	11	2.25%	Charlotte	Mecklenburg	60	2.75%
Angier	Harnett	43	2.25%	Boardman	Columbus	24	2.25%	Cherokee	Swain	87	2.25%
Ansonville	Anson	4	2.25%	Boger City	Lincoln	55	2.25%	Cherry Point	Craven	25	2.25%
Apex	Wake	92	2.25%	Bogue	Carteret	16	2.25%	Cherryville	Gaston	36	2.25%
Apple Grove	Ashe	5	2.25%	Boiling Springs	Cleveland	23	2.25%	Chimney Rock Village	Rutherford	81	2.25%
Aquone	Macon	56	2.25%	Boiling Spring Lake	Brunswick	10	2.25%	China Grove	Rowan	80	2.25%
Arapahoe	Pamlico	69	2.25%	Bolivia	Brunswick	10	2.25%	Chinquapin	Duplin	31	2.25%
Ararat	Surry	86	2.5%	Bolton	Columbus	24	2.25%	Chocowinity	Beaufort	7	2.25%
Archdale	*Randolph &	76	2.25%	Bonlee	Chatham	19	2.25%	Claremont	Catawba	18	2.5%
	Guilford	41	2.25%	Bonnie Doone	Cumberland	26	2.5%	Clarendon	Columbus	24	2.25%
Arcola	Warren	93	2.25%	Boomer	Wilkes	97	2.25%	Clarkton	Bladen	9	2.25%
Arden	Buncombe	11	2.25%	Boone	Watauga	95	2.25%	Clayton	Johnston	51	2.25%
Arlington	Yadkin	99	2.25%	Boonville	Yadkin	99	2.25%	Clemmons	Forsyth	34	2.25%
Ash	Brunswick	10	2.25%	Bostic	Rutherford	81	2.25%	Cleveland	Rowan	80	2.25%
Asheboro	Randolph	76	2.25%	Bowdens	Duplin	31	2.25%	Cliffside	Rutherford	81	2.25%
Asheville	Buncombe	11	2.25%	Brasstown	Clay	22	2.25%	Climax	Guilford	41	2.25%
Ashford	McDowell	59	2.25%	Brevard	Transylvania	88	2.25%	Clinton	Sampson	82	2.5%
Askewville	Bertie	8	2.25%	Bridgeton	Craven	25	2.25%	Clyde	Haywood	44	2.5%
Assembly	Haywood	44	2.5%	Broadway	Lee	53	2.25%	Coats	Harnett	43	2.25%
Atkinson	Pender	71	2.25%	Brookford	Catawba	18	2.5%	Cofield	Hertford	46	2.25%
Atlantic	Carteret	16	2.25%	Brookside	Wayne	96	2.25%	Coinjock	Currituck	27	2.25%
Atlantic Beach	Carteret	16	2.25%	Browns Summit	Guilford	41	2.25%	Colerain	Bertie	8	2.25%
Aulander	Bertie	8	2.25%	Brunswick	Columbus	24	2.25%	Coleridge	Randolph	76	2.25%
Aurora	Beaufort	7	2.25%	Bryson City	Swain	87	2.25%	Colfax	Guilford	41	2.25%
Autryville	Sampson	82	2.5%	Buies Creek	Harnett	43	2.25%	Collettsville	Caldwell	14	2.25%
Avon	Dare	28	2.25%	Bullock	Granville	39	2.25%	Colon	Lee	53	2.25%
Ayden	Pitt	74	2.5%	Bunn	Franklin	35	2.25%	Columbia	Tyrrell	89	2.25%
Aydlett	Currituck	27	2.25%	Bunnlevel	Harnett	43	2.25%	Columbus	Polk	75	2.25%
Badin	Stanly	84	2.25%	Burgaw	Pender	71	2.25%	Comfort	Jones	52	2.25%
Bahama	Durham	32	2.25%	Burlington	Alamance	1	2.25%	Como	Hertford	46	2.25%
Bailey	Nash	64	2.25%	Burnsville	Yancey	100	2.25%	Concord	Cabarrus	13	2.25%
Bakersville	Mitchell	61	2.25%	Butner	Granville	39	2.25%	Conetoe	Edgecombe	33	2.25%
Bald Creek	Yancey	100	2.25%	Butters	Bladen	9	2.25%	Conover	Catawba	18	2.5%
Balfour	Henderson	45	2.25%	Buxton	Dare	28	2.25%	Connelly Springs	Burke	12	2.25%
Balsam	Jackson	50	2.25%	Bynum	Chatham	19	2.25%	Conway	Northampton	66	2.25%
Balsam Grove	Transylvania	88	2.25%	Cajah Mountain	Caldwell	14	2.25%	Cooleemee	Davie	30	2.25%
Banner Elk	Avery	6	2.25%	Calabash	Brunswick	10	2.25%	Corapeake	Gates	37	2.25%
Barber	Rowan	80	2.25%	Calypso	Duplin	31	2.25%	Cordova	Richmond	77	2.25%
Barco	Currituck	27	2.25%	Camden	Camden	15	2.25%	Cornelius	Mecklenburg	60	2.75%
Barlum Springs	Iredell	49	2.25%	Cameron	Moore	63	2.25%	Corolla	Currituck	27	2.25%
Barnardsville	Buncombe	11	2.25%	Camp Lejeune	Onslow	67	2.25%	Cottonade	Cumberland	26	2.5%
Barnesville	Robeson	78	2.25%	Candler	Buncombe	11	2.25%	Council	Bladen	9	2.25%
Bat Cave	Henderson	45	2.25%	Candor	Montgomery	62	2.25%	Cove City	Craven	25	2.25%
Bath	Beaufort	7	2.25%	Cane River	Yancey	100	2.25%	Cramerton	Gaston	36	2.25%
Bayboro	Pamlico	69	2.25%	Canton	Haywood	44	2.5%	Cranberry	Avery	6	2.25%
Bear Creek	Chatham	19	2.25%	Cape Carteret	Carteret	16	2.25%	Creedmoor	Granville	39	2.25%
Bear Poplar	Rowan	80	2.25%	Cape Fear	New Hanover	65	2.25%	Creston	Ashe	5	2.25%
Beargrass	Martin	58	2.5%	Caroleen	Rutherford	81	2.25%	Creswell	Washington	94	2.25%
Beaufort	Carteret	16	2.25%	Carolina Beach	New Hanover	65	2.25%	Crisp	Edgecombe	33	2.25%
Beech Mountain	Avery &	6	2.25%	Carolina Hills	Henderson	45	2.25%	Crossnore	Avery	6	2.25%
	*Watauga	95	2.25%	Carolina Shores	Brunswick	10	2.25%	Crouse	Lincoln	55	2.25%
Belcross	Camden	15	2.25%	Carboro	Orange	68	2.25%	Crumpler	Ashe	5	2.25%
Belews Creek	Forsyth	34	2.25%	Carthage	Moore	63	2.25%	Culberson	Cherokee	20	2.25%
Belhaven	Beaufort	7	2.25%	Cary	Wake	92	2.25%	Cullowhee	Jackson	50	2.25%
Bellarthur	Pitt	74	2.5%	Casar	Cleveland	23	2.25%	Cumberland	Cumberland	26	2.5%
Belmont	Gaston	36	2.25%	Cashiers	Jackson	50	2.25%	Cummock	Lee	53	2.25%
Belvidere	Perquimans	72	2.25%	Castalia	Nash	64	2.25%	Currie	Pender	71	2.25%
Belville	Brunswick	10	2.25%	Castle Hayne	New Hanover	65	2.25%	Currituck	Currituck	27	2.25%
Belwood	Cleveland	23	2.25%	Casville	Rockingham	79	2.25%	Dallas	Gaston	36	2.25%
Bennett	Chatham	19	2.25%	Caswell	Lenoir	54	2.25%	Dana	Henderson	45	2.25%
Benson	Johnston	51	2.25%	Caswell Beach	Brunswick	10	2.25%	Danbury	Stokes	85	2.25%
Bermuda Run	Davie	30	2.25%	Catawba	Catawba	18	2.5%	Davidson	Mecklenburg	60	2.75%

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Davis	Carteret	16	2.25%	Franklinville	Randolph	76	2.25%	Hickory Grove	Mecklenburg	60	2.75%
Deep Gap	Watauga	95	2.25%	Freeland	Brunswick	10	2.25%	Hiddenite	Alexander	2	2.5%
Deep Run	Lenoir	54	2.25%	Fremont	Wayne	96	2.25%	Highfalls	Moore	63	2.25%
Delco	Columbus	24	2.25%	Frisco	Dare	28	2.25%	Highlands	Jackson &	50	2.25%
Denton	Davidson	29	2.25%	Fuquay Varina	Wake	92	2.25%		*Macon	56	2.25%
Denver	Lincoln	55	2.25%	Gamewell	Caldwell	14	2.25%	High Point	Davidson	29	2.25%
Derita	Mecklenburg	60	2.75%	Garland	Sampson	82	2.5%		*Guilford &	41	2.25%
Dillsboro	Jackson	50	2.25%	Garner	Wake	92	2.25%		Randolph	76	2.25%
Dobson	Surry	86	2.5%	Garysburg	Northampton	66	2.25%	High Rock	Davidson	29	2.25%
Dortches	Nash	64	2.25%	Gaston	Northampton	66	2.25%	High Shoals	*Gaston &	36	2.25%
Dover	Craven	25	2.25%	Gastonia	Gaston	36	2.25%		Lincoln	55	2.25%
Drexel	Burke	12	2.25%	Gates	Gates	37	2.25%	Hildebran	Burke	12	2.25%
Dublin	Bladen	9	2.25%	Gatesville	Gates	37	2.25%	Hillsborough	Orange	68	2.25%
Dudley	Wayne	96	2.25%	George	Northampton	66	2.25%	Hobbsville	Gates	37	2.25%
Dunn	Harnett	43	2.25%	Germanton	Stokes	85	2.25%	Hobgood	Halifax	42	2.25%
Durants Neck	Perquimans	72	2.25%	Gerton	Henderson	45	2.25%	Hobucken	Pamlico	69	2.25%
Durham	Durham	32	2.25%	Gibson	Scotland	83	2.25%	Hoffman	Richmond	77	2.25%
Eagle Rock	Wake	92	2.25%	Gibsonville	*Guilford &	41	2.25%	Holden Beach	Brunswick	10	2.25%
Eagle Springs	Moore	63	2.25%		Alamance	1	2.25%	Hollister	Halifax	42	2.25%
Earl	Cleveland	23	2.25%	Gilkey	Rutherford	81	2.25%	Holster	Halifax	42	2.25%
East Arcadia	Bladen	9	2.25%	Glade Valley	Alleghany	3	2.25%	Holly Ridge	Onslow	67	2.25%
East Bend	Yadkin	99	2.25%	Glen Alpine	Burke	12	2.25%	Holly Springs	Wake	92	2.25%
East Fayetteville	Cumberland	26	2.5%	Glendale Springs	Ashe	5	2.25%	Hookerton	Greene	40	2.25%
East Flat Rock	Henderson	45	2.25%	Glendon	Moore	63	2.25%	Hope Mills	Cumberland	26	2.5%
East Lake	Dare	28	2.25%	Glen Raven	Alamance	1	2.25%	Horse Shoe	Henderson	45	2.25%
East Laurinburg	Scotland	83	2.25%	Glenville	Jackson	50	2.25%	Hot Springs	Madison	57	2.25%
East Rockingham	Richmond	77	2.25%	Glenwood	McDowell	59	2.25%	Hubert	Onslow	67	2.25%
East Spencer	Rowan	80	2.25%	Gloucester	Carteret	16	2.25%	Hudson	Caldwell	14	2.25%
Eastover	Cumberland	26	2.5%	Glouwin	Cumberland	26	2.5%	Huntersville	Mecklenburg	60	2.75%
Eden	Rockingham	79	2.25%	Gold Hill	Rowan	80	2.25%	Hurdle Mills	Person	73	2.25%
Edenton	Chowan	21	2.25%	Goldston	Wayne	96	2.25%	Husk	Ashe	5	2.25%
Edgemont	Caldwell	14	2.25%	Graham	Chatham	19	2.25%	Icard	Burke	12	2.25%
Edneyville	Henderson	45	2.25%	Grandfather Village	Alamance	1	2.25%	Idlewild	Mecklenburg	60	2.75%
Edward	Beaufort	7	2.25%	Grandy	Avery	6	2.25%	Indian Beach	Carteret	16	2.25%
Efland	Orange	68	2.25%	Granite Falls	Currituck	27	2.25%	Indian Trail	Union	90	2.25%
Elizabeth City	Pasquotank	70	2.25%	Granite Quarry	Caldwell	14	2.25%	Ingalls	Avery	6	2.25%
Elizabethtown	Bladen	9	2.25%	Grantham	Rowan	80	2.25%	Ingold	Sampson	82	2.5%
Elk Park	Avery	6	2.25%	Grantsboro	Wayne	96	2.25%	Iron Station	Lincoln	55	2.25%
Elkin	*Surry &	86	2.5%	Grassy Creek	Pamlico	69	2.25%	Ivanhoe	Sampson	82	2.5%
	Wilkes	97	2.25%	Grayson	Ashe	5	2.25%	Jackson	Northampton	66	2.25%
Ellenboro	Rutherford	81	2.25%	Greenevers	Ashe	5	2.25%	Jackson Hill	Davidson	29	2.25%
Ellerbe	Richmond	77	2.25%	Greenlevel	Duplin	31	2.25%	Jackson Park	Cabarrus	13	2.25%
Elm City	Wilson	98	2.25%	Green Mountain	Alamance	1	2.25%	Jackson Springs	Moore	63	2.25%
Elon College	Alamance	1	2.25%	Greensboro	Yancey	100	2.25%	Jacksonville	Onslow	67	2.25%
Emerald Isle	Carteret	16	2.25%	Greensboro	Guilford	41	2.25%	James City	Craven	25	2.25%
Emerson	Bladen	9	2.25%	Greenville	Pitt	74	2.5%	Jamestown	Guilford	41	2.25%
Encas	Wilson	98	2.25%	Gregory	Currutuck	27	2.25%	Jamesville	Martin	58	2.5%
Enfield	Halifax	42	2.25%	Griffon	*Pitt &	74	2.5%	Jarvisburg	Currituck	27	2.25%
Engelhard	Hyde	48	2.25%		Lenoir	54	2.25%	Jefferson	Ashe	5	2.25%
Enka	Buncombe	11	2.25%	Grimesland	Pitt	74	2.5%	Jonas Ridge	Burke	12	2.25%
Ennice	Alleghany	3	2.25%	Grover	Pitt	74	2.5%	Jonesville	Yadkin	99	2.25%
Enochville	Alleghany	3	2.25%	Guilford	Cleveland	23	2.25%	Julian	*Randolph &	76	2.25%
Ernul	Rowan	80	2.25%	Guilford College	Guilford	41	2.25%		Guilford	41	2.25%
Erwin	Craven	25	2.25%	Gulf	Guilford	41	2.25%	Kannapolis	*Cabarrus &	13	2.25%
Erwin	Harnett	43	2.25%	Gumberry	Chatham	19	2.25%		Rowan	80	2.25%
Ether	Montgomery	62	2.25%	Half Moon	Northampton	66	2.25%	Kelford		8	2.25%
Etowah	Henderson	45	2.25%	Halifax	Onslow	67	2.25%	Kelly	Bertie	8	2.25%
Eureka	Gates	37	2.25%	Hallsboro	Halifax	42	2.25%	Kenansville	Bladen	9	2.25%
Everetts	Wayne	96	2.25%	Hallsboro	Columbus	24	2.25%	Kenly	Duplin	31	2.25%
Evergreen	Martin	58	2.5%	Hamlet	Martin	58	2.5%		*Johnston &	51	2.25%
Fair Bluff	Columbus	24	2.25%	Hamptonville	Richmond	77	2.25%		Wilson	98	2.25%
Fairfield	Columbus	24	2.25%	Hampstead	Richmond	77	2.25%	Kernersville	Forsyth	34	2.25%
Fairmont	Hyde	48	2.25%	Harbinger	Pender	71	2.25%	Kill Devil Hills	Dare	28	2.25%
Fairview	Robeson	78	2.25%	Harkers Island	Yadkin	99	2.25%	King	Dare	28	2.25%
Faison	Buncombe	11	2.25%	Harmony	Currituck	27	2.25%	Kings Mountain	Stokes	85	2.25%
Faith	Duplin	31	2.25%	Harrellsville	Carteret	16	2.25%		*Cleveland &	23	2.25%
Falcon	Rowan	80	2.25%	Harris	Iredell	49	2.25%		Gaston	36	2.25%
Falkland	Rowan	80	2.25%	Harrellsville	*Sampson &	82	2.5%	Kingstown	Cleveland	23	2.25%
Falkland	Pitt	74	2.5%	Harrisburg	Duplin	31	2.25%	Kinston	Lenoir	54	2.25%
Fallston	Hertford	46	2.25%	Hassell	Hertford	46	2.25%	Kipling	Harnett	43	2.25%
Farmer	Rutherford	81	2.25%	Hatteras	Rutherford	81	2.25%	Kittrell	Vance	91	2.25%
Farmerville	Cabarrus	13	2.25%	Havelock	Martin	58	2.5%	Kitty Hawk	Dare	28	2.25%
Fayetteville	Dare	28	2.25%	Haw River	Dare	28	2.25%	Knightdale	Wake	92	2.25%
Ferguson	Currituck	27	2.25%	Hayesville	Currituck	27	2.25%	Knotts Island	Currituck	27	2.25%
Flat Rock	Craven	25	2.25%	Hays	Wake	92	2.25%	Kure Beach	Currituck	27	2.25%
Fleetwood	Craven	25	2.25%	Hazelwood	New Hanover	65	2.25%	La Grange	New Hanover	65	2.25%
Fletcher	Alamance	1	2.25%	Hemby Bridge	Lenoir	54	2.25%	Lafayette	Lenoir	54	2.25%
Fontana Dam	Clay	22	2.25%	Henderson	Cumberland	26	2.5%	Lake Junaluska	Cumberland	26	2.5%
Forest City	Haywood	44	2.5%	Hendersonville	Haywood	44	2.5%	Lake Lure	Haywood	44	2.5%
Forest Hills	Union	90	2.25%	Henrico	Union	90	2.25%	Lake Park	Rutherford	81	2.25%
Fort Bragg	Vance	91	2.25%	Henrietta	Union	90	2.25%	Lake View	Rutherford	81	2.25%
Fountain	Henderson	45	2.25%	Henry River	Graham	38	2.25%	Lake Waccamaw	Union	90	2.25%
Four Oaks	Henderson	45	2.25%	Hertford	Transylvania	88	2.25%	Landis	Transylvania	88	2.25%
Four Oaks	Northampton	66	2.25%	Hickory	Moore	63	2.25%	Lansing	Moore	63	2.25%
Foxfire Village	Rutherford	81	2.25%		Moore	63	2.25%	Lasker	Columbus	24	2.25%
Frank	Moore	63	2.25%		Rowan	80	2.25%	Lattimore	Rowan	80	2.25%
Franklin	Avery	6	2.25%		Ashe	5	2.25%		Ashe	5	2.25%
Franklin	Macon	56	2.25%		*Catawba &	18	2.5%		Northampton	66	2.25%
Franklinton	Franklin	35	2.25%		Burke	12	2.25%		Cleveland	23	2.25%

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Laurel Hill.....	Scotland	83	2.25%	Middletown.....	Hyde	48	2.25%	Palmyra.....	Halifax	42	2.25%
Laurel Park.....	Henderson	45	2.25%	Midland.....	Cabarrus	13	2.25%	Pantego.....	Beaufort	7	2.25%
Laurel Springs.....	Alleghany	3	2.25%	Midway.....	Davidson	29	2.25%	Parkton.....	Robeson	78	2.25%
Laurinburg.....	Scotland	83	2.25%	Midway Park.....	Onslow	67	2.25%	Parkwood.....	Durham	32	2.25%
Lawndale.....	Cleveland	23	2.25%	Millers Creek.....	Wilkes	97	2.25%	Parmele.....	Martin	58	2.5%
Lawsonville.....	Stokes	85	2.25%	Mill Spring.....	Polk	75	2.25%	Patterson.....	Caldwell	14	2.25%
Leasburg.....	Caswell	17	2.25%	Milton.....	Caswell	17	2.25%	Patterson Springs.....	Cleveland	23	2.25%
Leggett.....	Edgecombe	33	2.25%	Milwaukee.....	Northampton	66	2.25%	Paw Creek.....	Mecklenburg	60	2.75%
Leicester.....	Buncombe	11	2.25%	Mineral Springs.....	Union	90	2.25%	Peachland.....	Anson	4	2.25%
Leland.....	Brunswick	10	2.25%	Minneapolis.....	Avery	6	2.25%	Peletier.....	Carteret	16	2.25%
Lemon Springs.....	Lee	53	2.25%	Minnesott Beach.....	Pamlico	69	2.25%	Pelham.....	Caswell	17	2.25%
Lenoir.....	Caldwell	14	2.25%	Minpro.....	Mitchell	61	2.25%	Pembroke.....	Robeson	78	2.25%
Lewiston-Woodville.....	Bertie	8	2.25%	Mint Hill.....	Mecklenburg	60	2.75%	Pendleton.....	Northampton	66	2.25%
Lewisville.....	Forsyth	34	2.25%	Misenheimer.....	Stanly	84	2.25%	Penland.....	Mitchell	61	2.25%
Lexington.....	Davidson	29	2.25%	Mocksville.....	Davie	30	2.25%	Penrose.....	Transylvania	88	2.25%
Liberty.....	Randolph	76	2.25%	Momery.....	Nash	64	2.25%	Pensacola.....	Yancey	100	2.25%
Lilesville.....	Anson	4	2.25%	Moncure.....	Chatham	19	2.25%	Pfafftown.....	Forsyth	34	2.25%
Lillington.....	Harnett	43	2.25%	Monroe.....	Union	90	2.25%	Pike Road.....	Beaufort	7	2.25%
Lincolnton.....	Lincoln	55	2.25%	Montezuma.....	Avery	6	2.25%	Pikeville.....	Wayne	96	2.25%
Linden.....	Cumberland	26	2.5%	Montreat.....	Buncombe	11	2.25%	Pilot Mountain.....	Surry	86	2.5%
Linville.....	Avery	6	2.25%	Mooreboro.....	Cleveland	23	2.25%	Pinebluff.....	Moore	63	2.25%
Linville Falls.....	Burke	12	2.25%	Mooreville.....	Iredell	49	2.25%	Pine Hall.....	Stokes	85	2.25%
Linwood.....	Davidson	29	2.25%	Moravian Falls.....	Wilkes	97	2.25%	Pinehurst.....	Moore	63	2.25%
Little Switzerland.....	McDowell	59	2.25%	Morehead City.....	Carteret	16	2.25%	Pine Knoll Shores.....	Carteret	16	2.25%
Littleton.....	Halifax	42	2.25%	Morgans Corner.....	Pasquotank	70	2.25%	Pine Level.....	Johnston	51	2.25%
Locust.....	Stanly	84	2.25%	Morganton.....	Burke	12	2.25%	Pineola.....	Avery	6	2.25%
Long Beach.....	Brunswick	10	2.25%	Morrisville.....	Wake	92	2.25%	Pinetops.....	Edgecombe	33	2.25%
Longhurst.....	Person	73	2.25%	Morven.....	Anson	4	2.25%	Pinetown.....	Beaufort	7	2.25%
Longisland.....	Catawba	18	2.5%	Mount Airy.....	Surry	86	2.5%	Pineville.....	Mecklenburg	60	2.25%
Long View.....	*Catawba &	18	2.5%	Mount Gilead.....	Montgomery	62	2.25%	Piney Creek.....	Alleghany	3	2.25%
	Burke	12	2.25%	Mount Holly.....	Gaston	36	2.25%	Pine Hill.....	Lenoir	54	2.25%
Longwood.....	Brunswick	10	2.25%	Mount Mounre.....	Iredell	49	2.25%	Pinkney.....	Gaston	36	2.25%
Louisburg.....	Franklin	35	2.25%	Mount Olive.....	*Wayne &	96	2.25%	Pinnacle.....	Stokes	85	2.25%
Love Valley.....	Iredell	49	2.25%		Duplin	31	2.25%	Pisgah Forest.....	Transylvania	88	2.25%
Lowell.....	Gaston	36	2.25%	Mount Pleasant.....	Cabarrus	13	2.25%	Pittsboro.....	Chatham	19	2.25%
Lowgap.....	Surry	86	2.5%	Mount Ulla.....	Rowan	80	2.25%	Pleasant Garden.....	Guilford	41	2.25%
Lowland.....	Pamlico	69	2.25%	Mount Vernon Springs.....	Chatham	19	2.25%	Pleasant Hill.....	Northampton	66	2.25%
Lucama.....	Wilson	98	2.25%	Mountain Home.....	Henderson	45	2.25%	Plumtree.....	Avery	6	2.25%
Lumber Bridge.....	Robeson	78	2.25%	Moyock.....	Currituck	27	2.25%	Plymouth.....	Washington	94	2.25%
Lumberton.....	Robeson	78	2.25%	Murfreesboro.....	Hertford	46	2.25%	Point Harbor.....	Currituck	27	2.25%
Lynn.....	Polk	75	2.25%	Murphy.....	Cherokee	20	2.25%	Polkton.....	Anson	4	2.25%
Macclesfield.....	Edgecombe	33	2.25%	Nags Head.....	Dare	28	2.25%	Polkville.....	Cleveland	23	2.25%
Mackeys.....	Washington	94	2.25%	Nakina.....	Columbus	24	2.25%	Pollocksville.....	Jones	52	2.25%
Macon.....	Warren	93	2.25%	Naples.....	Henderson	45	2.25%	Pope Air Force Base.....	Cumberland	26	2.5%
Madison.....	Rockingham	79	2.25%	Nashville.....	Nash	64	2.25%	Poplar Branch.....	Currituck	27	2.25%
Maggie Valley.....	Haywood	44	2.5%	Navassa.....	Brunswick	10	2.25%	Potecasi.....	Northampton	66	2.25%
Magnolia.....	Duplin	31	2.25%	Nebo.....	McDowell	59	2.25%	Powells Point.....	Currituck	27	2.25%
Maiden.....	Catawba	18	2.5%	Neuse.....	Wake	92	2.25%	Powellsville.....	Bertie	8	2.25%
Mamers.....	Harnett	43	2.25%	Neuse Forest.....	Craven	25	2.25%	Princeton.....	Johnston	51	2.25%
Mamie.....	Currituck	27	2.25%	New Bern.....	Craven	25	2.25%	Princeville.....	Edgecombe	33	2.25%
Manns Harbor.....	Dare	28	2.25%	Newell.....	Mecklenburg	60	2.75%	Proctorville.....	Robeson	78	2.25%
Manson.....	Warren	93	2.25%	New Hill.....	Wake	92	2.25%	Prospect Hill.....	Caswell	17	2.25%
Manteo.....	Dare	28	2.25%	New Holland.....	Hyde	48	2.25%	Providence.....	Caswell	17	2.25%
Maple.....	Currituck	27	2.25%	New Hope.....	Wake	92	2.25%	Purlear.....	Wilkes	97	2.25%
Maple Hill.....	Pender	71	2.25%	Newland.....	Avery	6	2.25%	Raeford.....	Hoke	47	2.25%
Marble.....	Cherokee	20	2.25%	New London.....	Stanly	84	2.25%	Raleigh.....	Wake	92	2.25%
Margarettsville.....	Northampton	66	2.25%	Newport.....	Carteret	16	2.25%	Ramseur.....	Randolph	76	2.25%
Marietta.....	Robeson	78	2.25%	Newton.....	Catawba	18	2.5%	Randleman.....	Randolph	76	2.25%
Marion.....	McDowell	59	2.25%	Newton Grove.....	Sampson	82	2.5%	Ranlo.....	Gaston	36	2.25%
Marshall.....	Madison	57	2.25%	Niagra.....	Moore	63	2.25%	Ranlo Smyre.....	Gaston	36	2.25%
Marshallberg.....	Carteret	16	2.25%	Norlina.....	Warren	93	2.25%	Ransomville.....	Beaufort	7	2.25%
Mars Hill.....	Madison	57	2.25%	Norman.....	Richmond	77	2.25%	Raynham.....	Robeson	78	2.25%
Marshville.....	Union	90	2.25%	North Asheboro.....	Randolph	76	2.25%	Red Oak.....	Nash	64	2.25%
Marston.....	Richmond	77	2.25%	North Belmont.....	Gaston	36	2.25%	Red Springs.....	Robeson	78	2.25%
Marvin.....	Union	90	2.25%	Northside.....	Granville	39	2.25%	Reidsville.....	Rockingham	79	2.25%
Mathews.....	Mecklenburg	60	2.75%	North Topsail Beach.....	Onslow	67	2.25%	Relief.....	Mitchell	61	2.25%
Maury.....	Greene	40	2.25%	Northwest.....	Brunswick	10	2.25%	Rennert.....	Robeson	78	2.25%
Maxton.....	*Robeson &	78	2.25%	North Wilkesboro.....	Wilkes	97	2.25%	Research Triangle.....	*Durham &	32	2.25%
	Scotland	83	2.25%	Norwood.....	Stanly	84	2.25%	Park (RTP).....	Wake	92	2.25%
Mayodan.....	Rockingham	79	2.25%	Oakboro.....	Stanly	84	2.25%	Rex.....	Robeson	78	2.25%
Maysville.....	Jones	52	2.25%	Oak City.....	Martin	58	2.5%	Rhodhiss.....	*Caldwell &	14	2.25%
McAdenville.....	Gaston	36	2.25%	Oak Island.....	Brunswick	10	2.25%		Burke	12	2.25%
McCain.....	Hoke	47	2.25%	Oak Ridge.....	Guilford	41	2.25%	Richfield.....	Stanly	84	2.25%
McDonald.....	Robeson	78	2.25%	Ocean Isle Beach.....	Brunswick	10	2.25%	Richlands.....	Onslow	67	2.25%
McFarlan.....	Anson	4	2.25%	Ocracoke.....	Hyde	48	2.25%	Rich Square.....	Northampton	66	2.25%
McGrady.....	Wilkes	97	2.25%	Old Forge.....	McDowell	59	2.25%	Ridgecrest.....	Buncombe	11	2.25%
McLeansville.....	Guilford	41	2.25%	Old Trap.....	Camden	15	2.25%	Ridgeway.....	Warren	93	2.25%
Mebane.....	*Alamance &	1	2.25%	Olin.....	Iredell	49	2.25%	Riegelwood.....	Columbus	24	2.25%
	Orange	68	2.25%	Olivia.....	Harnett	43	2.25%	River Bend.....	Craven	25	2.25%
Merritt.....	Pamlico	69	2.25%	Oriental.....	Pamlico	69	2.25%	Rivermont.....	Lenoir	54	2.25%
Merry Hill.....	Bertie	8	2.25%	Orrum.....	Robeson	78	2.25%	Roanoke Rapids.....	Halifax	42	2.25%
Mesic.....	Pamlico	69	2.25%	Oteen.....	Buncombe	11	2.25%	Roaring Gap.....	Alleghany	3	2.25%
Micaville.....	Yancey	100	2.25%	Otto.....	Macon	56	2.25%	Roaring River.....	Wilkes	97	2.25%
Micro.....	Johnston	51	2.25%	Overhills.....	Harnett	43	2.25%	Robbins.....	Moore	63	2.25%
Middleburg.....	Vance	91	2.25%	Oxford.....	Granville	39	2.25%	Robbinsville.....	Graham	38	2.25%
Middlesex.....	Nash	64	2.25%	Pactolus.....	Pitt	74	2.5%	Robersonville.....	Martin	58	2.5%

<u>City or Town</u>	<u>County</u>	<u>Code</u>	<u>Rate</u>	<u>City or Town</u>	<u>County</u>	<u>Code</u>	<u>Rate</u>	<u>City or Town</u>	<u>County</u>	<u>Code</u>	<u>Rate</u>
Rockford	Surry	86	2.25%	Spencer	Rowan	80	2.25%	Verona	Onslow	67	2.25%
Rockingham	Richmond	77	2.25%	Spencer Mountain	Gaston	36	2.25%	Viewmont	Catawba	18	2.5%
Rockwell	Rowan	80	2.25%	Spindale	Rutherford	81	2.25%	Vilas	Watauga	95	2.25%
Rocky Mount	*Nash &	64	2.25%	Spot	Currituck	27	2.25%	Waco	Cleveland	23	2.25%
	Edgecombe	33	2.25%	Spring Hope	Nash	64	2.25%	Wade	Cumberland	26	2.5%
Rocky Point	Pender	71	2.25%	Spring Lake	Cumberland	26	2.5%	Wadesboro	Anson	4	2.25%
Rodanthe	Dare	28	2.25%	Spruce Pine	Mitchell	61	2.25%	Wagram	Scotland	83	2.25%
Roduco	Gates	37	2.25%	St. James	Brunswick	10	2.25%	Wake Forest	Wake	92	2.25%
Rolesville	Wake	92	2.25%	Stacy	Carteret	16	2.25%	Wakula	Robeson	78	2.25%
Ronda	Wilkes	97	2.25%	Staley	Randolph	76	2.25%	Walkertown	Forsyth	34	2.25%
Roper	Washington	94	2.25%	Stallings	Union	90	2.25%	Wallace	*Duplin &	31	2.25%
Roseboro	Sampson	82	2.5%	Stanfield	Stanly	84	2.25%		Pender	71	2.25%
Rose Hill	Duplin	31	2.25%	Stanley	Gaston	36	2.25%	Wallburg	Davidson	29	2.25%
Rosman	Transylvania	88	2.25%	Stantonsburg	Wilson	98	2.25%	Walnut	Madison	57	2.25%
Rougemont	Durham	32	2.25%	Star	Montgomery	62	2.25%	Walnut Cove	Stokes	85	2.25%
Rowan Mill	Rowan	80	2.25%	State Road	Surry	86	2.5%	Walnut Creek	Wayne	96	2.25%
Rowland	Robeson	78	2.25%	Statesville	Iredell	49	2.25%	Walstonburg	Greene	40	2.25%
Roxboro	Person	73	2.25%	Stedman	Cumberland	26	2.5%	Wanchese	Dare	28	2.25%
Roxobel	Bertie	8	2.25%	Stella	Carteret	16	2.25%	Warne	Clay	22	2.25%
Ruffin	Rockingham	79	2.25%	Stem	Granville	39	2.25%	Warrensville	Ashe	5	2.25%
Rural Hall	Forsyth	34	2.25%	Stokes	Pitt	74	2.5%	Warrenton	Warren	93	2.25%
Ruth	Rutherford	81	2.25%	Stokesdale	Guilford	41	2.25%	Warsaw	Duplin	31	2.25%
Rutherford College	Burke	12	2.25%	Stoneville	Rockingham	79	2.25%	Washington	Beaufort	7	2.25%
Rutherfordton	Rutherford	81	2.25%	Stonewall	Pamlico	69	2.25%	Washington Park	Beaufort	7	2.25%
Saint Helena	Pender	71	2.25%	Stony Point	Alexander	2	2.5%	Watha	Pender	71	2.25%
Saint Pauls	Robeson	78	2.25%	Stovall	Granville	39	2.25%	Waves	Dare	28	2.25%
Salemburg	Sampson	82	2.5%	Stumpy Point	Dare	28	2.25%	Waxhaw	Union	90	2.25%
Salisbury	Rowan	80	2.25%	Sugar Grove	Watauga	95	2.25%	Waynesville	Haywood	44	2.5%
Salter Path	Carteret	16	2.25%	Suit	Cherokee	20	2.25%	Weaverville	Buncombe	11	2.25%
Saluda	Polk	75	2.25%	Summerfield	Guilford	41	2.25%	Webster	Jackson	50	2.25%
Salvo	Dare	28	2.25%	Sunbury	Gates	37	2.25%	Weddington	Union	90	2.25%
Sandy Creek	Brunswick	10	2.25%	Sunset Beach	Brunswick	10	2.25%	Weeksville	Pasquotank	70	2.25%
Sandy Ridge	Stokes	85	2.25%	Supply	Brunswick	10	2.25%	Welcome	Davidson	29	2.25%
Sandyfield	Columbus	24	2.25%	Surf City	Pender	71	2.25%	Weldon	Halifax	42	2.25%
Sanford	Lee	53	2.25%	Swannanoa	Buncombe	11	2.25%	Wendell	Wake	92	2.25%
Sapphire	Transylvania	88	2.25%	Swan Quarter	Hyde	48	2.25%	Wentworth	Rockingham	79	2.25%
Saratoga	Wilson	98	2.25%	Swansboro	Onslow	67	2.25%	Wesley Chapel	Union	90	2.25%
Sawmills	Caldwell	14	2.25%	Sweepsonville	Alamance	1	2.25%	West Concord	Cabarrus	13	2.25%
Saxapahaw	Alamance	1	2.25%	Sylva	Jackson	50	2.25%	West End	Moore	63	2.25%
Scaly Mountain	Macon	56	2.25%	Tabor City	Columbus	24	2.25%	West Jefferson	Ashe	5	2.25%
Scotland Neck	Halifax	42	2.25%	Tapoco	Graham	38	2.25%	Westfield	Surry	86	2.5%
Scotts	Iredell	49	2.25%	Tar Heel	Bladen	9	2.25%	Whispering Pines	Moore	63	2.25%
Scottville	Ashe	6	2.25%	Tarboro	Edgecombe	33	2.25%	Whitakers	*Edgecombe &	33	2.25%
Scranton	Hyde	48	2.25%	Taylorsville	Alexander	2	2.5%		Nash	64	2.25%
Seaboard	Northampton	66	2.25%	Taylorstown	Moore	63	2.25%	White Lake	Bladen	9	2.25%
Seagrove	Randolph	76	2.25%	Teachey	Duplin	31	2.25%	White Oak	Bladen	9	2.25%
Sealevel	Carteret	16	2.25%	Terrell	Catawba	18	2.5%	White Plains	Surry	86	2.5%
Sedalia	Guilford	41	2.25%	Thomasville	Davidson	29	2.25%	Whitehead	Alleghany	3	2.25%
Selma	Johnston	51	2.25%	Thurmond	Wilkes	97	2.25%	Whiteville	Columbus	24	2.25%
Semora	Caswell	17	2.25%	Tillery	Halifax	42	2.25%	Whitnel	Caldwell	14	2.25%
Seven Devils	Avery &	6	2.25%	Timberlake	Person	73	2.25%	Whitsett	Guilford	41	2.25%
Seven Springs	*Watauga	95	2.25%	Toast	Surry	86	2.5%	Whittier	*Jackson &	50	2.25%
Severn	Wayne	96	2.25%	Tobaccoville	Forsyth	34	2.25%		Swain	87	2.25%
Seymour Johnson	Northampton	66	2.25%	Todd	*Ashe &	5	2.25%	Wilbar	Wilkes	97	2.25%
Air Force Base	Wayne	96	2.25%	Tomahawk	Watauga	95	2.25%	Wildwood	Carteret	16	2.25%
Shady Forest	Brunswick	10	2.25%		Sampson	82	2.5%	Wilkesboro	Wilkes	97	2.25%
Shallotte	Brunswick	10	2.25%	Topsail Beach	Pender	71	2.25%	Willard	Pender	71	2.25%
Shannon	Robeson	78	2.25%	Topton	Cherokee	20	2.25%	Williamston	Martin	58	2.5%
Sharpsburg	*Nash	64	2.25%	Townsville	Vance	91	2.25%	Williston	Carteret	16	2.25%
	Edgecombe &	33	2.25%	Traphill	Wilkes	97	2.25%	Willow Springs	Wake	92	2.25%
	Wilson	98	2.25%	Trenton	Jones	52	2.25%	Wilmington	New Hanover	65	2.25%
Shawsboro	Currituck	27	2.25%	Trent Woods	Craven	25	2.25%	Wilson	Wilson	98	2.25%
Shelby	Cleveland	23	2.25%	Trinity	Randolph	76	2.25%	Wilson's Mills	Johnston	51	2.25%
Sherrills Ford	Catawba	18	2.5%	Triplett	Watauga	95	2.25%	Windsor	Bertie	8	2.25%
Shiloh	Camden	15	2.25%	Troutman	Iredell	49	2.25%	Winfall	Perquimans	72	2.25%
Siler City	Chatham	19	2.25%	Troy	Montgomery	62	2.25%	Wingate	Union	90	2.25%
Siloam	Surry	86	2.5%	Tryon	Polk	75	2.25%	Winnabow	Brunswick	10	2.25%
Simpson	Pitt	74	2.5%	Tuckasegee	Jackson	50	2.25%	Winston-Salem	Forsyth	34	2.25%
Sims	Wilson	98	2.25%	Turkey	Sampson	82	2.5%	Winterville	Pitt	74	2.5%
Skyland	Buncombe	11	2.25%	Turnersburg	Iredell	49	2.25%	Winton	Hertford	46	2.25%
Sloop Point	Pender	71	2.25%	Tuxedo	Henderson	45	2.25%	Wise	Warren	93	2.25%
Smithfield	Johnston	51	2.25%	Tyner	Chowan	21	2.25%	Woodland	Northampton	66	2.25%
Smyrna	Carteret	16	2.25%	Unaka	Cherokee	20	2.25%	Woodfin	Buncombe	11	2.25%
Sneads Ferry	Onslow	67	2.25%	Union	Hertford	46	2.25%	Woodleaf	Rowan	80	2.25%
Snow Camp	Alamance	1	2.25%	Union Grove	Iredell	49	2.25%	Woodsdale	Person	73	2.25%
Snow Hill	Greene	40	2.25%	Union Mills	Rutherford	81	2.25%	Woodville	Bertie	8	2.25%
Sophia	Randolph	76	2.25%	Unionville	Union	90	2.25%	Worthville	Randolph	76	2.25%
South Mills	Camden	15	2.25%	Valdese	Burke	12	2.25%	Wrightsville Beach	New Hanover	65	2.25%
Southern Pines	Moore	63	2.25%	Vale	Lincoln	55	2.25%	Yadkinville	Yadkin	99	2.25%
Southern Shores	Dare	28	2.25%	Vale Crucis	Watauga	95	2.25%	Yanceyville	Caswell	17	2.25%
Southmont	Davidson	29	2.25%	Vanceboro	Craven	25	2.25%	Youngsville	Franklin	35	2.25%
Southport	Brunswick	10	2.25%	Vandemere	Pamlico	69	2.25%	Zebulon	Wake	92	2.25%
Sparta	Alleghany	3	2.25%	Varnamtown	Brunswick	10	2.25%	Zionville	Watauga	95	2.25%
Speed	Edgecombe	33	2.25%	Vass	Moore	63	2.25%	Zirconia	Henderson	45	2.25%
				Vaughan	Warren	93	2.25%				

*Use this county if unsure of the county in which the property is delivered.