



County Sales and Use Tax Rates For Cities and Towns

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

City or Town	County	Code	Rate	City or Town	County	Code	Rate	City or Town	County	Code	Rate
Abbottsburg	Bladen	9	2%	Bermuda Run	Davie	30	2%	Caswell Beach	Brunswick	10	2%
Aberdeen	Moore	63	2%	Bessemer City	Gaston	36	2%	Catawba	Catawba	18	2.25%
Advance	Davie	30	2%	Bethania	Forsyth	34	2%	Catawba Heights	Gaston	36	2%
Ahoskie	Hertford	46	2.25%	Bethel	Pitt	74	2.25%	Ca-Vel	Person	73	2%
Alamance	Alamance	1	2%	Bethlehem	Catawba	18	2.25%	Cedar Falls	Randolph	76	2.25%
Albemarle	Stanly	84	2%	Beulaville	Duplin	31	2.25%	Cedar Grove	Orange	68	2.25%
Albertson	Duplin	31	2.25%	Biltmore Forest	Buncombe	11	2.25%	Cedar Island	Carteret	16	2%
Alexander	Buncombe	11	2.25%	Biscoe	Montgomery	62	2.25%	Cedar Mountain	Transylvania	88	2%
Alexander Mills	Rutherford	81	2%	Black Creek	Wilson	98	2%	Cedar Point	Carteret	16	2%
Alexis	Gaston	36	2%	Black Mountain	Buncombe	11	2.25%	Cedar Rock	Caldwell	14	2%
Alliance	Pamlico	69	2%	Bladenboro	Bladen	9	2%	Centerville	Franklin	35	2%
Almond	Swain	87	2%	Blanch	Caswell	17	2%	Central Falls	Randolph	76	2.25%
Altamahaw	Alamance	1	2%	Blounts Creek	Beaufort	7	2%	Cerro Gordo	Columbus	24	2%
Anderson	Dare	28	2%	Blowing Rock	*Watauga &	95	2%	Chadbourne	Columbus	24	2%
Andrews	Cherokee	20	2%		Caldwell	14	2%	Chapel Hill	*Orange &	68	2.25%
Angier	*Harnett &	43	2%						Durham	32	2.25%
	Wake	92	2%	Blue Ridge	Buncombe	11	2.25%		Mecklenburg	60	2.5%
Ansonville	Anson	4	2%	Boardman	Columbus	24	2%	Cherokee	Swain	87	2%
Apex	Wake	92	2%	Boger City	Lincoln	55	2%	Cherry Point	Craven	25	2%
Apple Grove	Ashe	5	2%	Bogue	Carteret	16	2%	Cherryville	Gaston	36	2%
Aquone	Macon	56	2%	Boiling Springs	Cleveland	23	2%	Chimney Rock Village	Rutherford	81	2%
Arapahoe	Pamlico	69	2%	Boiling Spring Lake	Brunswick	10	2%	China Grove	Rowan	80	2.25%
Ararat	Surry	86	2.25%	Bolivia	Brunswick	10	2%	Chinquapin	Duplin	31	2.25%
Archdale	*Randolph &	76	2.25%	Bolton	Columbus	24	2%	Chocowinity	Beaufort	7	2%
	Guilford	41	2%	Bonlee	Chatham	19	2%	Claremont	Catawba	18	2.25%
Arcola	Warren	93	2%	Bonnie Doone	Cumberland	26	2.25%	Clarendon	Columbus	24	2%
Arden	Buncombe	11	2.25%	Boomer	Wilkes	97	2.25%	Clarkton	Bladen	9	2%
Arlington	Yadkin	99	2%	Boone	Watauga	95	2%	Clayton	*Johnston &	51	2%
Ash	Brunswick	10	2%	Boonville	Yadkin	99	2%		Wake	92	2%
Asheboro	Randolph	76	2.25%	Bostic	Rutherford	81	2%	Clemmons	Forsyth	34	2%
Asheville	Buncombe	11	2.25%	Bowdens	Duplin	31	2.25%	Cleveland	Rowan	80	2.25%
Ashford	McDowell	59	2%	Brasstown	Clay	22	2%	Cliffside	Rutherford	81	2%
Askewville	Bertie	8	2%	Brevard	Transylvania	88	2%	Climax	Guilford	41	2%
Assembly	Haywood	44	2.25%	Bridgeton	Craven	25	2%	Clinton	Sampson	82	2.25%
Atkinson	Pender	71	2%	Broadway	Lee	53	2.25%	Clyde	Haywood	44	2.25%
Atlantic	Carteret	16	2%	Brookford	Catawba	18	2.25%	Coats	Harnett	43	2%
Atlantic Beach	Carteret	16	2%	Brookside	Wayne	96	2%	Cofield	Hertford	46	2.25%
Aulander	Bertie	8	2%	Browns Summit	Guilford	41	2%	Coinjock	Currituck	27	2%
Aurora	Beaufort	7	2%	Brunswick	Columbus	24	2%	Colerain	Bertie	8	2%
Autryville	Sampson	82	2.25%	Bryson City	Swain	87	2%	Coleridge	Randolph	76	2.25%
Avon	Dare	28	2%	Buies Creek	Harnett	43	2%	Colfax	Guilford	41	2%
Ayden	Pitt	74	2.25%	Bullock	Granville	39	2%	Collettsville	Caldwell	14	2%
Aydlett	Currituck	27	2%	Bunn	Franklin	35	2%	Colon	Lee	53	2.25%
Badin	Stanly	84	2%	Bunnlevel	Harnett	43	2%	Columbia	Tyrrell	89	2%
Bahama	Durham	32	2.25%	Burgaw	Pender	71	2%	Columbus	Polk	75	2%
Bailey	Nash	64	2%	Burlington	Alamance	1	2%	Comfort	Jones	52	2%
Bakersville	Mitchell	61	2%	Burnsville	Yancey	100	2%	Como	Hertford	46	2.25%
Bald Creek	Yancey	100	2%	Butner	Granville	39	2%	Concord	Cabarrus	13	2.25%
Balfour	Henderson	45	2%	Butters	Bladen	9	2%	Conetoe	Edgecombe	33	2%
Balsam	Jackson	50	2%	Buxton	Dare	28	2%	Conover	Catawba	18	2.25%
Balsam Grove	Transylvania	88	2%	Bynum	Chatham	19	2%	Connelly Springs	Burke	12	2%
Banner Elk	Avery	6	2%	Cajah Mountain	Caldwell	14	2%	Conway	Northampton	66	2%
Barber	Rowan	80	2.25%	Calabash	Brunswick	10	2%	Cooleemee	Davie	30	2%
Barco	Currituck	27	2%	Calypso	Duplin	31	2.25%	Corapeake	Gates	37	2%
Barlum Springs	Iredell	49	2%	Camden	Camden	15	2%	Cordova	Richmond	77	2%
Barnardsville	Buncombe	11	2.25%	Cameron	Moore	63	2%	Cornelius	Mecklenburg	60	2.5%
Barnesville	Robeson	78	2.25%	Camp Lejeune	Onslow	67	2.25%	Corolla	Currituck	27	2%
Bat Cave	Henderson	45	2%	Candler	Buncombe	11	2.25%	Cottonade	Cumberland	26	2.25%
Bath	Beaufort	7	2%	Candor	Montgomery	62	2.25%	Council	Bladen	9	2%
Bayboro	Pamlico	69	2%	Cane River	Yancey	100	2%	Cove City	Craven	25	2%
Bear Creek	Chatham	19	2%	Canton	Haywood	44	2.25%	Cramerton	Gaston	36	2%
Bear Poplar	Rowan	80	2.25%	Cape Carteret	Carteret	16	2%	Cranberry	Avery	6	2%
Beargrass	Martin	58	2.25%	Cape Fear	New Hanover	65	2.25%	Creedmoor	Granville	39	2%
Beaufort	Carteret	16	2%	Caroleen	Rutherford	81	2%	Creston	Ashe	5	2%
Beech Mountain	Avery &	6	2%	Carolina Beach	New Hanover	65	2.25%	Creswell	Washington	94	2%
	*Watauga	95	2%	Carolina Hills	Henderson	45	2%	Crisp	Edgecombe	33	2%
Belcross	Camden	15	2%	Carolina Shores	Brunswick	10	2%	Crossnore	Avery	6	2%
Belwus Creek	Forsyth	34	2%	Carboro	Orange	68	2.25%	Crouse	Lincoln	55	2%
Belhaven	Beaufort	7	2%	Carthage	Moore	63	2%	Crumpler	Ashe	5	2%
Bellarthur	Pitt	74	2.25%	Cary	Wake	92	2%	Culberson	Cherokee	20	2%
Belmont	Gaston	36	2%	Casar	Cleveland	23	2%	Cullowhee	Jackson	50	2%
Belvidere	Perquimans	72	2%	Cashiers	Jackson	50	2%	Cumberland	Cumberland	26	2.25%
Belville	Brunswick	10	2%	Castalia	Nash	64	2%	Cummock	Lee	53	2.25%
Belwood	Cleveland	23	2%	Castle Hayne	New Hanover	65	2.25%	Currie	Pender	71	2%
Bennett	Chatham	19	2%	Casville	Rockingham	79	2%	Currituck	Currituck	27	2%
Benson	*Johnston &	51	2%	Caswell	Lenoir	54	2%	Dallas	Gaston	36	2%

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

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Lansing	Ashe	5	2%	Micro	Johnston	51	2%	Overhills	Harnett	43	2%
Lasker	Northampton	66	2%	Middleburg	Vance	91	2%	Oxford	Granville	39	2%
Lattimore	Cleveland	23	2%	Middlesex	Nash	64	2%	Pactolus	Pitt	74	2.25%
Laurel Hill	Scotland	83	2%	Middletown	Hyde	48	2%	Palmyra	Halifax	42	2.25%
Laurel Park	Henderson	45	2%	Midland	Cabarrus	13	2.25%	Pantego	Beaufort	7	2%
Laurel Springs	Alleghany	3	2%	Midway	Davidson	29	2%	Parkton	Robeson	78	2.25%
Laurinburg	Scotland	83	2%	Midway Park	Onslow	67	2.25%	Parkwood	Durham	32	2.25%
Lawndale	Cleveland	23	2%	Millers Creek	Wilkes	97	2.25%	Parmele	Martin	58	2.25%
Lawsonville	Stokes	85	2%	Mill Spring	Polk	75	2%	Patterson	Caldwell	14	2%
Leasburg	Caswell	17	2%	Milton	Caswell	17	2%	Patterson Springs	Cleveland	23	2%
Leggett	Edgecombe	33	2%	Milwaukee	Northampton	66	2%	Paw Creek	Mecklenburg	60	2.5%
Leicester	Buncombe	11	2.25%	Mineral Springs	Union	90	2%	Peachland	Anson	4	2%
Leland	Brunswick	10	2%	Minneapolis	Avery	6	2%	Peletier	Carteret	16	2%
Lemon Springs	Lee	53	2.25%	Minnesott Beach	Pamlico	69	2%	Pelham	Caswell	17	2%
Lenoir	Caldwell	14	2%	Minpro	Mitchell	61	2%	Pembroke	Robeson	78	2.25%
Lewiston-Woodville	Bertie	8	2%	Mint Hill	Mecklenburg	60	2.5%	Pendleton	Northampton	66	2%
Lewisville	Forsyth	34	2%	Misenheimer	Stanly	84	2%	Penland	Mitchell	61	2%
Lexington	Davidson	29	2%	Mocksville	Davie	30	2%	Penrose	Transylvania	88	2%
Liberty	Randolph	76	2.25%	Momeyer	Nash	64	2%	Pensacola	Yancey	100	2%
Lilesville	Anson	4	2%	Moncure	Chatham	19	2%	Pfafftown	Forsyth	34	2%
Lillington	Harnett	43	2%	Monroe	Union	90	2%	Pike Road	Beaufort	7	2%
Lincolnton	Lincoln	55	2%	Montezuma	Avery	6	2%	Pikeville	Wayne	96	2%
Linden	Cumberland	26	2.25%	Montreat	Buncombe	11	2.25%	Pilot Mountain	Surry	86	2.25%
Linville	Avery	6	2%	Mooreboro	Cleveland	23	2%	Pinebluff	Moore	63	2%
Linville Falls	Burke	12	2%	Mooreville	Iredell	49	2%	Pine Hall	Stokes	85	2%
Linwood	Davidson	29	2%	Moravian Falls	Wilkes	97	2.25%	Pinehurst	Moore	63	2%
Little Switzerland	McDowell	59	2%	Morehead City	Carteret	16	2%	Pine Knoll Shores	Carteret	16	2%
Littleton	Halifax	42	2.25%	Morgans Corner	Pasquotank	70	2%	Pine Level	Johnston	51	2%
Locust	Stanly	84	2%	Morganton	Burke	12	2%	Pineola	Avery	6	2%
Long Beach	Brunswick	10	2%	Morrisville	Wake	92	2%	Pinetops	Edgecombe	33	2%
Longhurst	Person	73	2%	Morven	Anson	4	2%	Pinetown	Beaufort	7	2%
Longisland	Catawba	18	2.25%	Mount Airy	Surry	86	2.25%	Pineville	Mecklenburg	60	2.5%
Long View	*Catawba &	18	2.25%	Mount Gilead	Montgomery	62	2.25%	Piney Creek	Alleghany	3	2%
	Burke	12	2%	Mount Holly	Gaston	36	2%	Pine Hill	Lenoir	54	2%
Longwood	Brunswick	10	2%	Mount Mourne	Iredell	49	2%	Pinkney	Gaston	36	2%
Louisburg	Franklin	35	2%	Mount Olive	*Wayne &	96	2%	Pinnacle	Stokes	85	2%
Love Valley	Iredell	49	2%		Duplin	31	2.25%	Pisgah Forest	Transylvania	88	2%
Lowell	Gaston	36	2%	Mount Pleasant	Cabarrus	13	2.25%	Pittsboro	Chatham	19	2%
Lowgap	Surry	86	2.25%	Mount Ulla	Rowan	80	2.25%	Pleasant Garden	Guilford	41	2%
Lowland	Pamlico	69	2%	Mount Vernon Springs	Chatham	19	2%	Pleasant Hill	Northampton	66	2%
Lucama	Wilson	98	2%	Mountain Home	Henderson	45	2%	Plumtree	Avery	6	2%
Lumber Bridge	Robeson	78	2.25%	Moyock	Currituck	27	2%	Plymouth	Washington	94	2%
Lumberton	Robeson	78	2.25%	Murfreesboro	Hertford	46	2.25%	Point Harbor	Currituck	27	2%
Lynn	Polk	75	2%	Murphy	Cherokee	20	2%	Polkton	Anson	4	2%
Macclesfield	Edgecombe	33	2%	Nags Head	Dare	28	2%	Polkville	Cleveland	23	2%
Mackeys	Washington	94	2%	Nakina	Columbus	24	2%	Pollocksville	Jones	52	2%
Macon	Warren	93	2%	Naples	Henderson	45	2%	Pope Air Force Base	Cumberland	26	2.25%
Madison	Rockingham	79	2%	Nashville	Nash	64	2%	Poplar Branch	Currituck	27	2%
Maggie Valley	Haywood	44	2.25%	Navassa	Brunswick	10	2%	Potecasi	Northampton	66	2%
Magnolia	Duplin	31	2.25%	Nebo	McDowell	59	2%	Powells Point	Currituck	27	2%
Maiden	Catawba	18	2.25%	Neuse	Wake	92	2%	Powellsville	Bertie	8	2%
Mamers	Harnett	43	2%	Neuse Forest	Craven	25	2%	Princeton	Johnston	51	2%
Mamie	Currituck	27	2%	New Bern	Craven	25	2%	Princeville	Edgecombe	33	2%
Manns Harbor	Dare	28	2%	Newell	Mecklenburg	60	2.5%	Proctorville	Robeson	78	2.25%
Manson	Warren	93	2%	New Hill	Wake	92	2%	Prospect Hill	Caswell	17	2%
Manteo	Dare	28	2%	New Holland	Hyde	48	2%	Providence	Caswell	17	2%
Maple	Currituck	27	2%	New Hope	Wake	92	2%	Purlear	Wilkes	97	2.25%
Maple Hill	Pender	71	2%	Newland	Avery	6	2%	Raeford	Hoke	47	2%
Marble	Cherokee	20	2%	New London	Stanly	84	2%	Raleigh	Wake	92	2%
Margarettsville	Northampton	66	2%	Newport	Carteret	16	2%	Ramseur	Randolph	76	2.25%
Marietta	Robeson	78	2.25%	Newton	Catawba	18	2.25%	Randleman	Randolph	76	2.25%
Marion	McDowell	59	2%	Newton Grove	Sampson	82	2.25%	Ranlo	Gaston	36	2%
Marshall	Madison	57	2%	Niagra	Moore	63	2%	Ranlo Smyre	Gaston	36	2%
Marshallberg	Carteret	16	2%	Norlina	Warren	93	2%	Ransomville	Beaufort	7	2%
Mars Hill	Madison	57	2%	Norman	Richmond	77	2%	Raynham	Robeson	78	2.25%
Marshville	Union	90	2%	North Asheboro	Randolph	76	2.25%	Red Oak	Nash	64	2%
Marston	Richmond	77	2%	North Belmont	Gaston	36	2%	Red Springs	Robeson	78	2.25%
Marvin	Union	90	2%	Northside	Granville	39	2%	Reidsville	Rockingham	79	2%
Mathews	Mecklenburg	60	2.5%	North Topsail Beach	Onslow	67	2.25%	Relief	Mitchell	61	2%
Maury	Greene	40	2%	Northwest	Brunswick	10	2%	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%	Norwood	Stanly	84	2%	Park (RTP)	Wake	92	2%
Mayodan	Rockingham	79	2%	Oakboro	Stanly	84	2%	Rex	Robeson	78	2.25%
Maysville	Jones	52	2%	Oak City	Martin	58	2.25%	Rhodhiss	*Caldwell &	14	2%
McAdenville	Gaston	36	2%	Oak Island	Brunswick	10	2%		Burke	12	2%
McCain	Hoke	47	2%	Oak Ridge	Guilford	41	2%	Richfield	Stanly	84	2%
McDonald	Robeson	78	2.25%	Ocean Isle Beach	Brunswick	10	2%	Richlands	Onslow	67	2.25%
McFarlan	Anson	4	2%	Ocracoke	Hyde	48	2%	Rich Square	Northampton	66	2%
McGrady	Wilkes	97	2.25%	Old Fort	McDowell	59	2%	Ridgecrest	Buncombe	11	2.25%
McLeansville	Guilford	41	2%	Old Trap	Camden	15	2%	Ridgeway	Warren	93	2%
Mebane	*Alamance &	1	2%	Olin	Iredell	49	2%	Riegelwood	Columbus	24	2%
	Orange	68	2.25%	Olivia	Harnett	43	2%	River Bend	Craven	25	2%
Merritt	Pamlico	69	2%	Oriental	Pamlico	69	2%	Rivermont	Lenoir	54	2%
Merry Hill	Bertie	8	2%	Orrum	Robeson	78	2.25%	Roanoke Rapids	Halifax	42	2.25%
Mesic	Pamlico	69	2%	Oteen	Buncombe	11	2.25%	Roaring Gap	Alleghany	3	2%
Micaville	Yancey	100	2%	Otto	Macon	56	2%	Roaring River	Wilkes	97	2.25%

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

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