



## QRG 2:

### POST OFFICES AND INCORPORATED CITIES OR TOWNS

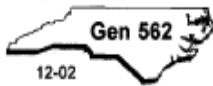
**AP01**

#### Job Aid AP01-QRG2

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The purpose of this job aid is to provide a list of county codes and use tax rates in North Carolina.

**SEE THE FOLLOWING COUNTY CODE SHEET**



North Carolina Department of Revenue  
 Post Office Box 25000  
 Raleigh, NC 27640-0001

**County Sales and Use Tax Rates For Incorporated Cities and Towns**

Tax rates in counties denoted with \*\* are effective January 1, 2003; all other county tax rates are effective as of December 1, 2002.

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	2.5%	Bessemer City	Gaston	36	2.5%	Catawba Heights	Gaston	36	2.5%
Aberdeen	Moore	63	2%	Bethania	Forsyth	34	2.5%	Ca-Val	Person	73	2.5%
Advance	Dave	30	2.5%	Bethel	Pitt	74	2.5%	Cedar Falls	Randolph	76	2.5%
Ahoskie	Hertford	46	2.5%	Bethlehem	Catawba	18	2.5%	Cedar Grove	Orange	68	2.5%
Alamance	Alamance	1	2.5%	Beulaville	Duplin	31	2.5%	Cedar Island	Carteret	16	2.5%
Albemarle	Stanly	84	2%	Billmore Forest	Buncombe	11	2.5%	Cedar Mountain	Transylvania	88	2.5%
Albertson	Duplin	31	2.5%	Biscoe	Montgomery	62	2.5%	Cedar Point	Carteret	16	2.5%
Alexander	Buncombe	11	2.5%	Black Creek	Wilson	98	2.5%	Cedar Rock	Caldwell	14	2.5%
Alexander Mills	**Rutherford	81	2.5%	Black Mountain	Buncombe	11	2.5%	Centerville	**Franklin	35	2.5%
Alexis	Gaston	36	2.5%	Bladenboro	Bladen	9	2.5%	Central Falls	Randolph	76	2.5%
Alliance	Pamlico	69	2%	Blanch	Caswell	17	2%	Cerro Gordo	Columbus	24	2.5%
Almond	**Swain	87	2.5%	Blounts Creek	Beaufort	7	2.5%	Chadbourne	Columbus	24	2.5%
Altamahaw	Alamance	1	2.5%	Blowing Rock	**Watauga &	95	2.5%	Chapel Hill	**Orange &	68	2.5%
Anderson	Dare	28	2.5%		Caldwell	14	2.5%		Durham	32	2.5%
Andrews	**Cherokee	20	2.5%	Blue Ridge	Buncombe	11	2.5%	Charlotte	**Mecklenburg	60	3%
Angier	Harnett	43	2.5%	Boardman	Columbus	24	2.5%	Cherokee	**Swain	87	2.5%
Ansonville	Anson	4	2.5%	Boger City	Lincoln	55	2.5%	Cherry Point	**Craven	25	2.5%
Apex	Wake	92	2.5%	Bogue	Carteret	16	2.5%	Cherryville	Gaston	36	2.5%
Apple Grove	Ashe	5	2.5%	Boiling Springs	Cleveland	23	2.5%	Chimney Rock Village	**Rutherford	81	2.5%
Aquone	Macon	56	2%	Boiling Spring Lake	Brunswick	10	2.5%	China Grove	Rowan	80	2.5%
Arapahoe	Pamlico	69	2%	Bolivia	Brunswick	10	2.5%	Chinquapin	Duplin	31	2.5%
Ararat	Surry	86	2.5%	Bolton	Columbus	24	2.5%	Chocowinity	Beaufort	7	2.5%
Archdale	*Randolph &	76	2.5%	Bonlee	Chatham	19	2.5%	Claremont	Catawba	18	2.5%
	**Guilford	41	2.5%	Bonnie Doone	Cumberland	26	2.5%	Clarendon	Columbus	24	2.5%
Arcola	Warren	93	2.5%	Boomer	Wilkes	97	2.5%	Clarkton	Bladen	9	2.5%
Arden	Buncombe	11	2.5%	Boone	Watauga	95	2.5%	Clayton	Johnston	51	2%
Arlington	Yadkin	99	2.5%	Boonville	Yadkin	99	2.5%	Clemmons	Forsyth	34	2.5%
Ash	Brunswick	10	2.5%	Bostic	**Rutherford	81	2.5%	Cleveland	Rowan	80	2.5%
Asheboro	Randolph	76	2.5%	Bowdens	Duplin	31	2.5%	Cliffside	**Rutherford	81	2.5%
Asheville	Buncombe	11	2.5%	Brasstown	Clay	22	2%	Climax	**Guilford	41	2.5%
Ashford	McDowell	59	2.5%	Brevard	Transylvania	88	2.5%	Clinton	Sampson	82	2.5%
Askewville	Bertie	8	2.5%	Bridgeton	**Craven	25	2.5%	Clyde	Haywood	44	2.5%
Assembly	Haywood	44	2.5%	Broadway	**Lee	53	2.5%	Coats	Harnett	43	2.5%
Atkinson	Pender	71	2.5%	Brookford	Catawba	18	2.5%	Coffield	Hertford	46	2.5%
Atlantic	Carteret	16	2.5%	Brookside	Wayne	96	2.5%	Cojock	**Currituck	27	2.5%
Atlantic Beach	Carteret	16	2.5%	Browns Summit	**Guilford	41	2.5%	Colerain	Bertie	8	2.5%
Aulander	Bertie	8	2.5%	Brunswick	Columbus	24	2.5%	Coleridge	Randolph	76	2.5%
Aurora	Beaufort	7	2.5%	Bryson City	**Swain	87	2.5%	Colfax	**Guilford	41	2.5%
Autryville	Sampson	82	2.5%	Buies Creek	Harnett	43	2.5%	Colletsville	Caldwell	14	2.5%
Avon	Dare	28	2.5%	Bullock	Granville	39	2.5%	Colon	**Lee	53	2.5%
Ayden	Pitt	74	2.5%	Bunn	**Franklin	35	2.5%	Columbia	Tyrrell	89	2.5%
Aydlett	**Currituck	27	2.5%	Bunnlevel	Harnett	43	2.5%	Columbus	Pok	75	2.5%
Badin	Stanly	84	2%	Burgaw	Pender	71	2.5%	Comfort	Jones	52	2.5%
Bahama	Durham	32	2.5%	Burlington	Alamance	1	2.5%	Como	Hertford	46	2.5%
Bailey	Nash	64	2.5%	Burnsville	Yancey	100	2.5%	Concord	Cabarrus	13	2%
Bakersville	Mitchell	61	2.5%	Butner	Granville	39	2.5%	Conetoe	Edgecombe	33	2.5%
Bald Creek	Yancey	100	2.5%	Butters	Bladen	9	2.5%	Conover	Catawba	18	2.5%
Balfour	Henderson	45	2%	Buxton	Dare	28	2.5%	Connelly Springs	Burke	12	2.5%
Balsam	Jackson	50	2.5%	Bynum	Chatham	19	2.5%	Conway	Northampton	66	2.5%
Balsam Grove	Transylvania	88	2.5%	Cajah Mountain	Caldwell	14	2.5%	Cooleemee	Davie	30	2.5%
Banner Elk	Avery	6	2.5%	Calabash	Brunswick	10	2.5%	Corapeake	Gates	37	2.5%
Barber	Rowan	80	2.5%	Calypso	Duplin	31	2.5%	Cordova	Richmond	77	2.5%
Barco	**Currituck	27	2.5%	Camden	Camden	15	2.5%	Cornelius	**Mecklenburg	60	3%
Barlum Springs	Iredell	49	2.5%	Cameron	Moore	63	2%	Corolla	**Currituck	27	2.5%
Barnardsville	Buncombe	11	2.5%	Camp Lejeune	**Onslow	67	2.5%	Cottonade	Cumberland	26	2.5%
Barnesville	Robeson	78	2.5%	Candler	Buncombe	11	2.5%	Council	Bladen	9	2.5%
Bat Cave	Henderson	45	2%	Candor	Montgomery	62	2.5%	Cove City	**Craven	25	2.5%
Bath	Beaufort	7	2.5%	Cane River	Yancey	100	2.5%	Cramerton	Gaston	36	2.5%
Bayboro	Pamlico	69	2%	Canton	Haywood	44	2.5%	Cranberry	Avery	6	2.5%
Bear Creek	Chatham	19	2.5%	Cape Carteret	Carteret	16	2.5%	Creedmoor	Granville	39	2.5%
Bear Poplar	Rowan	80	2.5%	Cape Fear	New Hanover	65	2%	Creston	Ashe	5	2.5%
Beargrass	Martin	58	2.5%	Caroleen	**Rutherford	81	2.5%	Creswell	Washington	94	2.5%
Beaufort	Carteret	16	2.5%	Carolina Beach	New Hanover	65	2%	Crisp	Edgecombe	33	2.5%
Beech Mountain	Avery &	6	2.5%	Carolina Hills	Henderson	45	2%	Crossnore	Avery	6	2.5%
	*Watauga	95	2.5%	Carolina Shores	Brunswick	10	2.5%	Crouse	Lincoln	55	2.5%
Belcross	Camden	15	2.5%	Carboro	Orange	68	2.5%	Crumpler	Ashe	5	2.5%
Beliefs Creek	Forsyth	34	2.5%	Carthage	Moore	63	2%	Culberson	**Cherokee	20	2.5%
Belhaven	Beaufort	7	2.5%	Cary	Wake	92	2.5%	Cullowhee	Jackson	50	2.5%
Belknap	Pitt	74	2.5%	Casar	Cleveland	23	2.5%	Cumberland	Cumberland	26	2.5%
Belmont	Gaston	36	2.5%	Cashiers	Jackson	50	2.5%	Cummock	**Lee	53	2.5%
Belvidere	Perquimans	72	2.5%	Castalia	Nash	64	2.5%	Currie	Pender	71	2.5%
Belville	Brunswick	10	2.5%	Castle Hayne	New Hanover	65	2%	Currituck	**Currituck	27	2.5%
Belwood	Cleveland	23	2.5%	Caswell	Rockingham	79	2%	Dallas	Gaston	36	2.5%
Bennett	Chatham	19	2.5%	Caswell	Lenoir	54	2.5%	Dana	Henderson	45	2%
Benson	Johnston	51	2%	Caswell Beach	Brunswick	10	2.5%	Danbury	Stokes	85	2.5%
Bermuda Run	Davie	30	2.5%	Catawba	Catawba	18	2.5%	Davidson	**Mecklenburg	60	3%