



# North Carolina Counties: FY 2024-25 Sales Tax Collection and Distribution Method

**\$5.681 billion** in sales tax receipts were distributed to cities and counties for Fiscal Year 2024-25, with **\$3.682 billion** of that allocated specifically to counties. Each county makes the determination of how proceeds are distributed within their unit, based on one of two possible distribution formulas – per capita or *ad valorem*. For FY2024-25, 52 counties have adopted the per capita formula, and 48 utilize the *ad valorem* formula.

## FY 2024-25 County Sales and Use Tax Collections (\$ in millions) and Distribution Method

County	FY 2024-25 Collections	Distribution Method	County	FY 2024-25 Collections	Distribution Method	County	FY 2024-25 Collections	Distribution Method
Alamance	\$44.018	Per Capita	Franklin	\$25.389	Ad Valorem	Pamlico	\$4.557	Ad Valorem
Alexander	13.501	Per Capita	Gaston	68.091	Ad Valorem	Pasquotank	15.065	Ad Valorem
Alleghany	4.231	Per Capita	Gates	3.478	Per Capita	Pender	24.638	Per Capita
Anson	5.634	Per Capita	Graham	3.562	Ad Valorem	Perquimans	3.837	Per Capita
Ashe	11.458	Per Capita	Granville	13.975	Per Capita	Person	13.707	Ad Valorem
Avery	9.517	Per Capita	Greene	6.591	Ad Valorem	Pitt	44.485	Per Capita
Beaufort	13.985	Per Capita	Guilford	135.268	Ad Valorem	Polk	7.029	Per Capita
Bertie	4.301	Per Capita	Halifax	14.681	Ad Valorem	Randolph	47.274	Per Capita
Bladen	9.578	Ad Valorem	Harnett	49.639	Ad Valorem	Richmond	13.099	Per Capita
Brunswick	49.204	Per Capita	Haywood	24.747	Per Capita	Robeson	37.126	Per Capita
Buncombe	131.207	Ad Valorem	Henderson	42.120	Ad Valorem	Rockingham	24.877	Per Capita
Burke	23.634	Per Capita	Hertford	6.731	Ad Valorem	Rowan	43.519	Per Capita
Cabarrus	81.487	Ad Valorem	Hoke	16.159	Per Capita	Rutherford	20.677	Ad Valorem
Caldwell	17.909	Per Capita	Hyde	2.270	Per Capita	Sampson	20.575	Per Capita
Camden	4.045	Per Capita	Iredell	61.188	Per Capita	Scotland	10.653	Ad Valorem
Carteret	26.982	Ad Valorem	Jackson	22.771	Ad Valorem	Stanly	19.517	Per Capita
Caswell	7.091	Ad Valorem	Johnston	74.627	Ad Valorem	Stokes	14.705	Ad Valorem
Catawba	57.785	Per Capita	Jones	3.370	Ad Valorem	Surry	28.712	Per Capita
Chatham	31.012	Per Capita	Lee	23.438	Ad Valorem	Swain	6.503	Per Capita
Cherokee	13.085	Per Capita	Lenoir	16.312	Ad Valorem	Transylvania	13.421	Ad Valorem
Chowan	4.867	Ad Valorem	Lincoln	39.400	Per Capita	Tyrrell	1.270	Ad Valorem
Clay	4.984	Ad Valorem	Macon	17.341	Ad Valorem	Union	76.705	Ad Valorem
Cleveland	32.107	Ad Valorem	Madison	7.553	Per Capita	Vance	13.550	Ad Valorem
Columbus	14.849	Per Capita	Martin	6.504	Ad Valorem	Wake	411.437	Per Capita
Craven	27.437	Ad Valorem	McDowell	16.547	Ad Valorem	Warren	4.728	Per Capita
Cumberland	81.552	Per Capita	Mecklenburg	497.417	Ad Valorem	Washington	3.697	Ad Valorem
Currituck	18.275	Per Capita	Mitchell	5.853	Ad Valorem	Watauga	20.557	Ad Valorem
Dare	29.902	Ad Valorem	Montgomery	8.093	Per Capita	Wayne	35.714	Ad Valorem
Davidson	50.585	Per Capita	Moore	37.187	Per Capita	Wilkes	25.596	Per Capita
Davie	15.376	Ad Valorem	Nash	24.134	Per Capita	Wilson	22.348	Ad Valorem
Duplin	16.978	Per Capita	New Hanover	118.160	Ad Valorem	Yadkin	11.789	Ad Valorem
Durham	145.798	Per Capita	Northampton	4.272	Per Capita	Yancey	6.922	Per Capita
Edgecombe	10.784	Per Capita	Onslow	69.168	Ad Valorem			
Forsyth	107.800	Ad Valorem	Orange	46.994	Per Capita	<b>Statewide</b>	<b>\$3,682.283</b>	