

COUNTY AND MUNICIPAL OCCUPANCY TAX RATES

2005-2006

Alamance	3%	Davie	3%	Orange	2%
Alleghany	3%	Duplin	6%	Chapel Hill*	3%
Anson	3%	Durham	6%	Pamlico	---
Ashe	3%	Chapel Hill*		Oriental	3%
West Jefferson	3%	Forsyth	6%	Pasquotank	6%
Avery	---	High Point	See Guilford County	Pender	3%
Banner Elk	6%	Gaston	3%	Surf City*	3%
Beech Mountain*	See Watagua County	Gastonia	3%	Topsail Beach	3%
Sugar Mountain	6%	Graham	3%	Person	5%
Beaufort	---	Granville	3%	Pitt	6%
Washington	6%	Guilford	3%	Polk	3%
Bertie	3%	Greensboro	3%	Columbus	3%
Brunswick	1%	High Point	3%	Randolph	3%
Bald Head Island	6%	Halifax	5%	High Point	See Guilford County
Caswell Beach	5%	Roanoke Rapids	1%	Thomasville*	See Davidson County
Holden Beach	5%	Harnett	6%	Richmond	3%
Oak Island	5%	Haywood	3%	Rockingham	3%
Ocean Isle Beach	3%	Henderson	3%	Robeson	---
Shallotte	3%	Hertford	3%	Lumberton	3%
Southport	3%	Ahoskie	3%	Rowland	2%
Sunset Beach	5%	Hyde	3%	Rockingham	3%
Buncombe	4%	Iredell	---	Eden	3%
Burke	3%	Mooreville	4%	Rowan	3%
Hickory*	See Catawba County	Statesville	5%	Rutherford	3%
Cabarrus	5%	Jackson	3%	Scotland	3%
Caldwell	3%	Johnston	3%	Stanly	6%
Blowing Rock*	See Watagua County	Selma	1%	Surry	---
Hickory*	See Catawba County	Smithfield	1%	Mount Airy	6%
Camden	6%	Lee	5%	Swain	3%
Carteret	5%	Lenoir	3%	Transylvania	4%
Catawba	---	Kinston	3%	Tyrell	6%
Claremont	4%	Lincoln	3%	Union	---
Hickory*	5%	Lincolnton	3%	Monroe	5%
Chatham	3%	Macon	3%	Vance	6%
Cherokee	3%	Madison	5%	Wake	6%
Chowan	3%	Martin	3%	Washington	6%
Clay	3%	McDowell	3%	Watauga	---
Cleveland	3%	Mecklenburg	6%	Beech Mountain*	6%
Kings Mountain*	3%	Mitchell	3%	Blowing Rock*	6%
Shelby	3%	Moore	3%	Boone	3%
Columbus	3%	Nash	5%	Wayne	---
Craven	6%	New Hanover	3%	Goldsboro	5%
Cumberland	6%	Carolina Beach	3%	Wilkes	---
Currituck	4%	Wilmington	3%	Wilkesboro	3%
Dare	5%	Wrightsville Beach	3%	Wilson	3%
Davidson	---	Onslow	3%	Yadkin	---
High Point	See Guilford County	North Topsail Beach	3%	Jonesville	1%
Lexington	6%			Yancey	3%
Thomasville*	6%				