

**COUNTY AND MUNICIPAL OCCUPANCY TAX RATES 2011-2012**

Alamance	3%	Graham	3%	Pasquotank	6%
Alleghany	3%	Granville	6%	Pender	3%
Anson	3%	Guilford	3%	Burgaw	3%
Ashe	3%	Greensboro	3%	Surf City*	3%
West Jefferson	3%	High Point	3%	Topsail Beach	3%
Avery	----	Halifax	5%	Perquimans	6%
Banner Elk	6%	Roanoke Rapids	1%	Person	5%
Sugar Mountain	6%	Harnett	6%	Pitt	6%
Beaufort	6%	Haywood	4%	Polk	3%
Washington	6%	Henderson	5%	Columbus	3%
Brunswick	1%	Hertford	3%	Tryon	3%
Bald Head Island	6%	Ahoskie	3%	Randolph	5%
Caswell Beach	5%	Hyde	3%	Richmond	3%
Holden Beach	5%	Iredell	----	Robeson	----
Oak Island	5%	Mooresville	4%	Lumberton	3%
Ocean Isle Beach	3%	Statesville	5%	Rowland	2%
Shalotte	3%	Troutman	3%	St. Pauls	3%
Southport	3%	Jackson	3%	Rockingham	3%
Sunset Beach	6%	Johnston	3%	Eden	3%
Buncombe	4%	Benson	2%	Reidsville	2%
Burke	6%	Kenly	2%	Rowan	3%
Cabarrus	6%	Selma	2%	Rutherford	5%
Caldwell	3%	Smithfield	2%	Sampson	3%
Camden	6%	Lee	3%	Scotland	6%
Carteret	5%	Lenoir	3%	Stanly	6%
Catawba	----	Kinston	3%	Surry	----
Claremont	4%	Lincoln	3%	Dodson	6%
Hickory	5%	Lincolnton	3%	Elkin	6%
Chatham	3%	Macon	3%	Mount Airy	6%
Cherokee	3%	Franklin	3%	Pilot Mountain	6%
Chowan	5%	Madison	5%	Swain	3%
Clay	3%	Martin	6%	Transylvania	4%
Cleveland	3%	McDowell	5%	Tyrell	6%
Boiling Springs	3%	Mecklenburg	8%	Union	----
Kings Mountain	3%	Mitchell	3%	Monroe	5%
Shelby	3%	Montgomery	3%	Vance	6%
Columbus	3%	Moore	3%	Wake	6%
Craven	6%	Nash	5%	Washington	6%
Cumberland	6%	New Hanover	3%	See Notes	6%
Currituck	6%	Carolina Beach	3%	See Notes	6%
Dare	5%	Kure Beach	3%	Beech Mountain*	6%
Davidson	----	Wilmington	3%	Blowing Rock*	6%
Lexington	6%	Wrightsville Beach	3%	Boone	3%
Thomasville	6%	Northampton	6%	Seven Devils	6%
Davie	1.5%	Onslow	3%	Wayne	----
Mocksville	3.0%	Jacksonville	3%	Goldsboro	5%
Duplin	6%	North Topsail Beach	3%	Wilkes	----
Durham	6%	Orange	3%	Wilkesboro	3%
Forsyth	6%	Chapel Hill*	3%	Wilson	3%
Gaston	3%	Hillsborough	----	Yadkin	6%
Belmont	3%	Pamlico	----	Jonesville	3%
Gastonia	3%	Oriental	3%	Yadkinville	6%
				Yancey	3%

**Note:**  
 Brunswick County Occupancy Tax does not apply to Village of Bald Head Island  
 New Hanover County Occupancy Tax is 3% countywide with an additional 3% in unincorporated areas  
 Watauga County and Yadkin County Occupancy Tax only applies to unincorporated areas  
 Town of Mocksville Occupancy Tax effective 07/01/2010  
 Town of Ocean Isle Beach Occupancy Tax increases to 5% effective 1/1/2011