

Compiled by the *Asheville Metro Business Research Center*

### Current Sales and Use Tax Rates as of September 1, 2009

Combined (5.5% State rate plus applicable local rates) sales and use tax rates in effect:							
Buncombe County			7.75%				
Haywood County			8.00%				
Henderson County			7.75%				
Madison County			7.75%				

### Income Taxes

NC Personal Income Tax Rate				NC Corporate Income Tax Rate		
Base rate of 6% of taxable income and then varies based on filing status				6.90%		

### 2008-09 Property Tax Rates (Per \$100 Assessed Valuation)

County	Last Reval.*	City Rate	County Rate	Special		Total	Fire Districts and Other		Special Districts
				School Districts	Other Districts				
<b>Buncombe County</b>	<b>2006*</b>		<b>0.525</b>			<b>0.525</b>			
Asheville		0.420	0.525	0.150		1.095	Barnardsville .1500	Leicester .1000	
Biltmore Forest		0.300	0.525			0.825	Beaverdam .1100	North Buncombe .1060	
Black Mountain		0.320	0.525			0.845	Broad River .1000	Reems Creek .1200	
Montreat		0.370	0.525		0.090	0.985	East Buncombe .0900	Reynolds .1100	
WeaVERVILLE		0.365	0.525			0.890	Enka .0750	Riceville .1100	
Woodfin		0.265	0.525		0.100	0.890	Fairview .0750	Skyland .0780	
							Fletcher .0780	Asheville Suburban .0850	
							French Broad .1200	South Buncombe .0780	
							Garren Creek .1400	Swannanoa .1200	
							Haw Creek .0900	Upper Hominy .1100	
							Hominy .1100	West Buncombe .0900	
							Jupiter .0950	Woodfin .1000	
							Asheville School .1500	N Buncombe Service .1060	
							Beaverdam Service .1100	Reems Creek Service .1200	
<b>Haywood County</b>	<b>2006*</b>		<b>0.497</b>			<b>0.497</b>			
Canton		0.580	0.497			1.077	Big Cove .0600	Junaluska .0700	
Clyde		0.430	0.497		0.090	1.017	Camp Branch .0600	Lake Logan/Cecil .1000	
Maggie Valley		0.420	0.497		0.050	0.967	Center Pigeon .0650	Maggie Valley .0500	
Waynesville		0.400	0.497			0.897	Clyde .0900	North Canton .0600	
							Crabtree-Ironduff .0650	Saunook .0400	
							Cruso .1000	S Waynesville .0600	
							Fines Creek .0900	West Canton .1000	
							Jonathan Creek .0700	***Waynesville MSD .2300	
							Junaluska Sanitary .0600	(+ 9 Road Maintenance Districts)	
<b>Henderson County</b>	<b>2007*</b>		<b>0.462</b>			<b>0.462</b>			
Flat Rock		0.075	0.462			0.537	Bat Cave .0900	Green River .0600	
Fletcher		0.270	0.462			0.732	Blue Ridge .0850	Mills River .0650	
Hendersonville		0.380	0.462			0.842	Dana .1000	Mountain Home .0950	
Laurel Park		0.270	0.462			0.732	Edneyville .0850	Raven Rock .0750	
Mills River		0.075	0.462			0.537	Etowah-Horse Shoe .0850	Valley Hill .0700	
							Fletcher .0950	Valley Hill # 2 .0700	
							Gerton .1150		
Saluda:							*** Hendersonville MSD .2500	***Seventh Avenue MSD .0800	
In Henderson		0.540	0.462		0.075	1.077			
In Polk		0.540	0.680	0.030	0.090	1.340			
<b>Madison County</b>	<b>2004</b>		<b>0.510</b>			<b>0.510</b>			
Hot Springs		0.510	0.510			1.020	Big Pine .0600	Leicester .1000	
Mars Hill		0.460	0.510			0.970	Country .0700	Mars Hill .0500	
Marshall		0.490	0.510			1.000	Ebb's Chapel .0900	Smokey Mountain .0800	
							Jupiter .1000	Spring Creek .0200	
							Laurel .0200	Walnut .1000	

Source: North Carolina Department of Revenue

Notes: All taxable property is assessed at 100% of appraised value and revaluation is effective January 1 of given year.

\* All counties must revalue real property at least every 8 years, but may elect to revalue more frequently. These counties have adopted a more frequent revaluation schedule.

\*\*\* Tax rates for municipal service districts apply only to certain areas within the municipalities and not to all municipal property. Rates are shown in the NOTES column.

#### For further information please contact:

North Carolina Department of Revenue  
Post Office Box 25000  
Raleigh, North Carolina, 27640-0640  
(919) 733-3991  
web: [www.dor.state.nc.us](http://www.dor.state.nc.us)

Buncombe County Tax Department  
60 Court Plaza Room 315  
Asheville, NC 28801  
(828) 250-4910 or 250-4930  
web: [www.buncombecounty.org](http://www.buncombecounty.org)

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