

South Carolina

Property Tax Rates by County

2004



METHODOLOGY OF PROPERTY TAX COLLECTION

The *South Carolina Property Tax Rates Report* is produced annually in order to provide information on millage rates for every county of the state. The *Report* is a valuable resource for economic developers statewide as well as state and local elected officials. The Department of Commerce requests categorical breakdowns of county millage rates and fees in order to provide a complete listing of charges. We truly appreciate the contribution of all of the County Auditors in developing each year's report. They provide the following information based on their counties' tax levy sheets and their millage rates or fees for special tax districts.

Those specific items are listed below with a brief explanation. They appear in the same order as they are presented in the report.

COUNTY BASE MILLAGE

Individual county millage rates with a breakdown for purpose of levy (e.g., county operating, bonds, sewer, hospital, library, etc.) are added together to produce this total **county base millage rate**. To this county base are added the other applicable millage rates and fees dependent upon school district and location within the county. This county base is often the allowable industrial abatement for the county.

SCHOOL DISTRICT(S)

School district/zone millage rates with details on purpose (e.g., operating, bonds, special schools, etc.) are added together to produce the total millage for each school district. In unincorporated areas, this school district millage and the county base millage are the only applicable property tax millage rates -- unless the area falls within a special purpose district.

CITIES/TOWNS

City and town millage rates for each county's communities. Some municipalities have elected to charge a separate millage rate within the city/town limits to which is added the applicable school district millage and the county base millage.

Special Purpose Districts (additional charges)

Special purpose districts including district name, purpose, location, and millage rates. Special purpose districts cover those areas taxed for the purposes of specific operations such as fire, water/sewer, road maintenance, lights, recycling, recreation, etc. Only the location listed is required to pay this additional millage which should be added to the county base and school millage rates and any applicable city/town mills.

Special Fees (additional charges)

Special fees including fee name, purpose, location, and fee. Special fees are similar to special purpose districts in their purposes, but instead of being a millage rate, they are a flat fee or dollar amount charged for the completion of their particular purpose. (e.g. fire, road maintenance, solid waste, sewer, recycling, etc.)

Industrial Abatements (potential exemptions for qualified facilities)

County industrial abatement millage - the potential reduction allowed for new and expanding facilities that qualify.

City industrial abatement millage - if a city enacted an ordinance permitting abatement for qualified facilities.

Value of One Mill (based on county operations only)

This figure is an approximate value based on a percentage of a county's assessed value contingent upon 100% collections. It may be used as a point of reference by which to determine a county's tax base in comparative analyses.

Local Option Sales Tax

Located on Page 15 of this report.

County tax credit factors for the counties that have enacted the local option sales tax.

City tax credit factors for the communities within those counties.

To figure your individual property tax millage rate: First, add the County Base millage to the millage for the School District in which you live. Second, if you live in a city or town add the appropriate town millage to the county base and school millage. Finally, check to see if you live in a Special Purpose District and add any applicable mills to your total.

County Base + School District + City/Town (if applicable) + Special Purpose District (if applicable) = Total Millage

South Carolina Property Tax Rates for 2004

Abbeville

		<u>Running Millage Totals</u>		
COUNTY BASE		.0823		
SCHOOL DISTRICT(S)				
Abbeville	.1903	.2726		
Greenwood 51 (dist06)	.1729	.2552		
CITIES/TOWNS	SCHOOL DISTRICT			
Abbeville	.0990	Abbeville	.1903	.3716
Calhoun Falls	.1300	Abbeville	.1903	.4026
Donalds	.0200	Abbeville	.1903	.2926
Honea Path	.1100	Abbeville	.1903	.3826

Special Purpose Districts (additional charges)

Fee Name	Purpose	Location	Millage Rate
Hunter's Creek		Greenwood Metro Dist.	.0065
Rural Fire	Fire	Unincorporated areas	.0083
Rural Landfill	Solid Waste	Unincorporated areas & Donald	.0088

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Landfill Fee	Solid Waste	Improved properties	\$40.50
Road Fee	Road Maintenance	Countywide	\$10.99
Safety Fee	Safety	Per Household	\$15.00

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.0823

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$53,000**

Aiken

		<u>Running Millage Totals</u>		
COUNTY BASE		.0665		
SCHOOL DISTRICT(S)				
Aiken	.1476	.2141		
CITIES/TOWNS	SCHOOL DISTRICT			
Aiken	.0710	Aiken	.1476	.2851
Jackson	.0560	Aiken	.1476	.2701
Monetta	.0170	Aiken	.1476	.2311
New Ellenton	.0774	Aiken	.1476	.2915
North Augusta	.0811	Aiken	.1476	.2952
Perry	.0300	Aiken	.1476	.2441
Salley	.0500	Aiken	.1476	.2641
Wagener	.0600	Aiken	.1476	.2741

Special Purpose Districts (additional charges)

Fee Name	Purpose	Location	Millage Rate
College Acres Public Works	Water/Sewer	College Acres Area	.0347

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Commercial Fire Fee Average	Fire	Average for 16 districts	\$229.27
Industrial Fire Fee Average	Fire	Average for 15 districts	\$487.50
Residential Fire Fee Average	Fire	Average for 19 districts	\$44.82

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.0611

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$398,373**

Allendale

		<u>Running Millage Totals</u>		
COUNTY BASE		.1810		
SCHOOL DISTRICT(S)				
Allendale	.2420	.4230		
CITIES/TOWNS	SCHOOL DISTRICT			
Allendale	.1250	Allendale	.2420	.5480
Fairfax	.0980	Allendale	.2420	.5210

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$22,095**

Anderson

Running Millage Totals

COUNTY BASE		.0750	
SCHOOL DISTRICT(S)			
Anderson 1	.1741	.2491	
Anderson 2	.2502	.3252	
Anderson 3	.1647	.2397	
Anderson 4	.1834	.2584	
Anderson 5	.2009	.2759	
CITIES/TOWNS		SCHOOL DISTRICT	
Anderson	.1220	Anderson 5	.2009
Belton	.1120	Anderson 2	.2502
Clemson	.0816	Anderson 4	.1834
Easley	.0617	Anderson 1	.1741
Honea Path	.1100	Anderson 2	.2502
Iva	.1422	Anderson 3	.1647
Pendleton	.1450	Anderson 4	.1834
West Pelzer	.0950	Anderson 1	.1741
Williamston	.1060	Anderson 1	.3551

Special Purpose Districts (additional charges)

Fee Name	Purpose	Location	Millage Rate
Anderson County Sewer	Sewer	Unincorporated Areas less Homeland & Piedmont	.0030
Big Creek	Watershed	School District 1	.0033
Broadmouth	Watershed	School Districts 1&2	.0023
Brushy Creek	Watershed	School District 1	.0011
Cobbs Glen Public Service	Lights	School District 5	.0060
Homeland Park	Water/Sewer	Homeland Park	.0160
Metro EMS	EMS	Unincorporated Areas & Anderson	.0032
Piedmont Public Service	Water/Sewer	Piedmont	.0810
Sedgewood Public Service	Water/Sewer	Sedgewood	.0084
Three & Twenty	Watershed	School District 4	.0012

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Gilmer / Meadowbrook	Sewer	Gilmer / Meadowbrook subdivision	\$177.21
Heritage at Cobb's Glen			\$84.70
Loneoak / Broadview / Johnson (LBJ)	Sewer	Loneoak / Broadview / Johnson subdivision	\$214.61
Moore Mackey Road	Road Maintenance		\$161.00
Shenandoah	Lighting		\$221.30
Solid Waste Fee	Solid Waste	Countywide	\$40.00
Thornwood Acres		Thornwood Acres	\$260.00

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.0750

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$506,724**

Bamberg

Running Millage Totals

COUNTY BASE		.1314	
SCHOOL DISTRICT(S)			
Bamberg 1	.2348	.3662	
Bamberg 2	.2863	.4177	
CITIES/TOWNS		SCHOOL DISTRICT	
Bamberg	.1028	Bamberg 1	.2348
Denmark	.1087	Bamberg 2	.2863
Ehrhardt	.0780	Bamberg 1	.2348
Olar	.0900	Bamberg 2	.2863

Special Purpose Districts (additional charges)

Fee Name	Purpose	Location	Millage Rate
Rural Fire	Fire	Unincorporated	.0123

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.1314

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$27,354**

Barnwell

Running Millage Totals

COUNTY BASE		.1220	
SCHOOL DISTRICT(S)			
Barnwell 45	.2080	.3300	
Blackville 19	.2000	.3220	
Williston 29	.1550	.2770	
CITIES/TOWNS		SCHOOL DISTRICT	
Barnwell	.0630	Barnwell 45	.2080
Blackville	.0790	Blackville 19	.2000
Snelling	.0200	Barnwell 45	.2080
Williston	.0600	Williston 29	.1550

Special Purpose Districts (additional charges)

Fee Name	Purpose	Location	Millage Rate
Career Center	Career Center	County wide	.0215
Rural Fire	Fire	Unincorporated Areas	.0130

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.1220

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$47,136**

Beaufort

		<u>Running Millage Totals</u>	
COUNTY BASE			.0486
SCHOOL DISTRICT(S)			
Beaufort		.0942	.1428
CITIES/TOWNS	SCHOOL DISTRICT		
Beaufort	Beaufort	.0942	.1986
Bluffton	Beaufort	.0942	.1848
Port Royal	Beaufort	.0942	.2278
Yemassee	Beaufort	.0942	.2108

Special Purpose Districts (additional charges)

Fee Name	Purpose	Location	Millage Rate
Broad Creek PSD	Water/Sewer	Broad Creek	.0100
Fire Districts	Fire	Average for 5 Districts	.0327
Fripp Island PSD	Water/Sewer Debt	Fripp Island	.0220
Fripp Island PSD	Water/Sewer	Fripp Island	.0155
Hilton Head #1 PSD	Water/Sewer	Hilton Head Island	.0030
Hilton Head PSD	Water/Sewer Debt	Hilton Head Island	.0011

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Road Maintenance Fee	Road Maintenance	Per Vehicle	\$10.00

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses.	\$1,375,206
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Berkeley

		<u>Running Millage Totals</u>	
COUNTY BASE			.0540
SCHOOL DISTRICT(S)			
Berkeley		.1980	.2520
CITIES/TOWNS	SCHOOL DISTRICT		
Bonneau	Berkeley	.1980	.2670
Charleston	Berkeley	.1980	.3508
Goose Creek	Berkeley	.1980	.3005
Hanahan	Berkeley	.1980	.3260
Jamestown	Berkeley	.1980	.2770
Moncks Corner	Berkeley	.1980	.3200
St. Stephen	Berkeley	.1980	.3520
Summerville	Berkeley	.1980	.3320

Special Purpose Districts (additional charges)

Fee Name	Purpose	Location	Millage Rate
Sangaree	Road Maintenance	Residential Subdivision	.0480

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Average Fire Fee	Fire	Per Acre of Vacant Land	\$10.44
Devon Forest Special TD	Subdivision Improvements	Devon Forest subdivision - Unimproved	\$25.00
Devon Forest Special TD	Subdivision Improvements	Devon Forest subdivision - Improved	\$50.00
Fire Districts	Fire	Countywide	\$60.00
Goose Creek Sanitation	Solid Waste	Goose Creek	\$75.00
Landfill Charges - Single Unit	Solid Waste	Countywide	\$65.00
Pimlico Special TD Fee	Subdivision Improvements	Pimlico subdivision - Unimproved	\$25.00
Pimlico Special TD Fee	Subdivision Improvements	Pimlico subdivision - Improved	\$50.00
Summerville Sanitation	Solid Waste Collection	Town of Summerville	\$84.00
Tall Pines Special TD Fee	Subdivision Improvements	Tall Pines subdivision - Unimproved	\$25.00
Tall Pines Special TD Fee	Subdivision Improvements	Tall Pines subdivision - Improved	\$49.00

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.0014

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses.	\$352,000
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Calhoun

		<u>Running Millage Totals</u>	
COUNTY BASE			.1090
SCHOOL DISTRICT(S)			
Calhoun		.1580	.2670
CITIES/TOWNS		SCHOOL DISTRICT	
Cameron	.0770	Calhoun	.1580
St. Matthews	.0800	Calhoun	.1580
Special Purpose Districts (additional charges)			
Fee Name	Purpose	Location	Millage Rate
Sandy Run Fire	Fire	Sandy Run	.0020
Special Fees (additional charges)			
Fee Name	Purpose	Location	Fee
Family Fire Fee	Fire	Countywide	\$50.00
Industrial Fire Fee	Fire	Average for 8 Districts	\$200.00
Industrial Abatements (potential exemptions for qualified facilities)			
Jurisdiction			Millage Rate
City Abatement - Cameron			.0770
City Abatement - St. Matthews			.0900
County Abatement			.1090
Value of One Mill (based on county operations only)			
This helps determine the county's tax base for comparative analyses.			\$46,000

Charleston

		<u>Running Millage Totals</u>	
COUNTY BASE			.0705
SCHOOL DISTRICT(S)			
Charleston		.1214	.1919
CITIES/TOWNS		SCHOOL DISTRICT	
Charleston	.0988	Charleston	.1214
Folly Beach	.0481	Charleston	.1214
Isle of Palms	.0285	Charleston	.1214
Lincolnton	.1164	Charleston	.1214
McClellanville	.0482	Charleston	.1214
Mount Pleasant	.0472	Charleston	.1214
North Charleston	.1028	Charleston	.1214
Sullivan's Island	.0384	Charleston	.1214
Summerville	.0800	Charleston	.1214
Special Purpose Districts (additional charges)			
Fee Name	Purpose	Location	Millage Rate
Cooper River PPC	Recreation		.0143
Fire Districts	Fire	Average for 7 Districts	.0288
James Island PSD Bonds	Water/Sewer Bonds		.0051
James Island PSD Operating	Water/Sewer		.0691
North Charleston PSD Operating	Water/Sewer & Recreation		.0971
St. Andrews PPC Operating	Recreation		.0215
St. Andrews PSD Bonds	Water/Sewer Bonds		.0022
St. Andrews PSD Operating	Water/Sewer & Recreation		.0774
Special Fees (additional charges)			
Fee Name	Purpose	Location	Fee
Solid Waste Disposal User Fee	Solid Waste	Single-Unit Residences	\$89.00
Solid Waste Disposal User Fee	Solid Waste	Multi-Unit Residences - per unit	\$63.00
Industrial Abatements (potential exemptions for qualified facilities)			
Jurisdiction			Millage Rate
County Abatement			.0612
Value of One Mill (based on county operations only)			
This helps determine the county's tax base for comparative analyses.			\$1,697,935

Cherokee

		<u>Running Millage Totals</u>	
COUNTY BASE		.0744	
SCHOOL DISTRICT(S)			
Cherokee	.1676	.2420	
CITIES/TOWNS		SCHOOL DISTRICT	
Blacksburg	.1310	Cherokee	.1676
Gaffney	.1079	Cherokee	.1676
Special Purpose Districts (additional charges)			
Fee Name	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 7 Districts	.0102
Industrial Abatements (potential exemptions for qualified facilities)			
Jurisdiction		Millage Rate	
City Abatement - Gaffney		.1079	
County Abatement		.0744	
Value of One Mill (based on county operations only)			
This helps determine the county's tax base for comparative analyses.			\$149,150

Chester

		<u>Running Millage Totals</u>	
COUNTY BASE		.1298	
SCHOOL DISTRICT(S)			
Chester	.2129	.3427	
CITIES/TOWNS		SCHOOL DISTRICT	
Chester	.1880	Chester	.2129
Fort Lawn	.0640	Chester	.2129
Great Falls	.1430	Chester	.2129
Special Purpose Districts (additional charges)			
Fee Name	Purpose	Location	Millage Rate
Chester Fire District	Fire	District 2 to 5 miles outside of downtown Chester	.0378
Lando Fire District	Fire	District 3	.0105
Industrial Abatements (potential exemptions for qualified facilities)			
Jurisdiction		Millage Rate	
County Abatement		.1143	
Value of One Mill (based on county operations only)			
This helps determine the county's tax base for comparative analyses.			\$81,696

Chesterfield

		<u>Running Millage Totals</u>	
COUNTY BASE		.0698	
SCHOOL DISTRICT(S)			
Chesterfield	.1635	.2333	
CITIES/TOWNS		SCHOOL DISTRICT	
Cheraw	.1260	Chesterfield	.1635
Chesterfield	.1100	Chesterfield	.1635
Jefferson	.0870	Chesterfield	.1635
McBee	.0520	Chesterfield	.1635
Pageland	.0800	Chesterfield	.1635
Patrick	.0550	Chesterfield	.1635
Special Purpose Districts (additional charges)			
Fee Name	Purpose	Location	Millage Rate
Alligator Fire	Fire		.0130
Cash			.0230
Cheraw - 02			.0180
Harris Creek			.0150

Special Fees (additional charges)			
Fee Name	Purpose	Location	Fee
Fire Districts	Fire	Average for 9 Districts	\$30.00
Road Improvement and Maintenance Fee	Road Improvement	Per Vehicle and Maintenance	\$20.00

Industrial Abatements (potential exemptions for qualified facilities)	
Jurisdiction	Millage Rate
County Abatement	.0673
Value of One Mill (based on county operations only)	
This helps determine the county's tax base for comparative analyses.	
\$98,000	

Clarendon

		<u>Running Millage Totals</u>	
COUNTY BASE		.1303	
SCHOOL DISTRICT(S)			
Clarendon 1	.1431	.2734	
Clarendon 2	.1102	.2405	
Clarendon 3	.2276	.3579	
CITIES/TOWNS		SCHOOL DISTRICT	
Manning	.1410	Clarendon 2	.1102
Summerton	.0850	Clarendon 1	.1431
Turbeville	.0730	Clarendon 3	.2276

Special Purpose Districts (additional charges)			
Fee Name	Purpose	Location	Millage Rate
Rural Fire	Fire	Unincorporated areas, Turbeville & Paxville	.0194

Special Fees (additional charges)			
Fee Name	Purpose	Location	Fee
Road Fee	Road Maintenance	Per Vehicle	\$25.00

Industrial Abatements (potential exemptions for qualified facilities)	
Jurisdiction	Millage Rate
County Abatement	.1182
Value of One Mill (based on county operations only)	
This helps determine the county's tax base for comparative analyses.	
\$74,485	

Colleton

	<u>Running Millage Totals</u>
COUNTY BASE	.1366
SCHOOL DISTRICT(S)	
Colleton	.1239
	.2605

CITIES/TOWNS		SCHOOL DISTRICT	
Edisto Beach	.0240	Colleton	.1239
Walterboro	.0950	Colleton	.1239
			.3555

Special Purpose Districts (additional charges)

Fee Name	Purpose	Location	Millage Rate
County Fire	Fire Debt	Unincorporated areas	.0125
County Fire	Fire	Unincorporated areas	.0239

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Road Fee	Road Maintenance	Per Motor Vehicle	\$25.00

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement (new facilities only)	.1366

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$115,553**

Darlington

	<u>Running Millage Totals</u>
COUNTY BASE	.0673
SCHOOL DISTRICT(S)	
Darlington	.1670
	.2343

CITIES/TOWNS		SCHOOL DISTRICT	
Darlington	.1175	Darlington	.1670
Hartsville	.1100	Darlington	.1670
Lamar	.0730	Darlington	.1670
Society Hill	.0630	Darlington	.1670
			.2973

Special Purpose Districts (additional charges)

Fee Name	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 3 Districts	.0083
Hartsville Community Center	Community Center	Town of Hartsville	.0020

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Solid Waste Fee	Solid Waste	Per Residence	\$27.00

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.0673

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$182,711**

Dillon

	<u>Running Millage Totals</u>
COUNTY BASE	.1030
SCHOOL DISTRICT(S)	
Dillon	.1490
	.2520

CITIES/TOWNS		SCHOOL DISTRICT	
Dillon	.0920	Dillon	.1490
Lake View	.1150	Dillon	.1490
Latta	.1460	Dillon	.1490
			.3980

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Solid Waste Disposal Fee	Solid Waste	Countywide	\$75.00

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.1030

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$54,790**

Dorchester

	<u>Running Millage Totals</u>
COUNTY BASE	.0752
SCHOOL DISTRICT(S)	
Dorchester 2	.1930
Dorchester 4	.2632
	.3384

CITIES/TOWNS		SCHOOL DISTRICT	
Harleyville	.0750	Dorchester 4	.2632
North Charleston	.1028	Dorchester 2	.1930
Ridgeville	.0800	Dorchester 4	.2632
St. George	.1050	Dorchester 4	.2632
Summerville	.0800	Dorchester 2	.1930
			.3482

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Solid Waste User Fee	Solid Waste Collection & Disposal	Countywide	\$60.00
Storm Waste Water Management Fee		Countywide per Parcel	\$29.20
Summerville Solid Waste Collection Fee	Solid Waste Collection	Town of Summerville	\$84.00

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.0702

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$272,235**

Edgefield

			<u>Running Millage Totals</u>
COUNTY BASE			.2154
SCHOOL DISTRICT(S)			
Edgefield		.2056	.4211
CITIES/TOWNS		SCHOOL DISTRICT	
Edgefield	.0790	Edgefield	.2056
Johnston	.0749	Edgefield	.2056
Trenton	.0605	Edgefield	.2056
Special Purpose Districts (additional charges)			
Fee Name	Purpose	Location	Millage Rate
County Fire	Fire	Unincorporated	.0100
Special Fees (additional charges)			
Fee Name	Purpose	Location	Fee
Tri-County Recycling Project	Recycling	Countywide	\$80.00
Industrial Abatements (potential exemptions for qualified facilities)			
Jurisdiction			Millage Rate
County Abatement			.0715
Value of One Mill (based on county operations only)			
This helps determine the county's tax base for comparative analyses.			\$47,230

Fairfield

			<u>Running Millage Totals</u>
COUNTY BASE			.1091
SCHOOL DISTRICT(S)			
Fairfield		.1749	.2840
CITIES/TOWNS		SCHOOL DISTRICT	
Ridgeway	.0570	Fairfield	.1749
Winnsboro	.0295	Fairfield	.1749
Special Purpose Districts (additional charges)			
Fee Name	Purpose	Location	Millage Rate
County Fire	Fire	Countywide less Winnsboro	.0036
Industrial Abatements (potential exemptions for qualified facilities)			
Jurisdiction			Millage Rate
County Abatement			.1150
Value of One Mill (based on county operations only)			
This helps determine the county's tax base for comparative analyses.			\$116,907

Florence

			<u>Running Millage Totals</u>
COUNTY BASE			.0735
SCHOOL DISTRICT(S)			
Florence 1		.1620	.2355
Florence 2		.2123	.2858
Florence 3		.1583	.2318
Florence 4		.1562	.2297
Florence 5		.2477	.3212
CITIES/TOWNS		SCHOOL DISTRICT	
Florence	.0608	Florence 1	.1620
Johnsonville	.0528	Florence 5	.2477
Lake City	.1659	Florence 3	.1583
Olanta	.0551	Florence 3	.1583
Pamplico	.0880	Florence 2	.2123
Quinby	.0125	Florence 1	.1620
Timmonsville	.0900	Florence 4	.1562
Special Purpose Districts (additional charges)			
Fee Name	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 6 Districts	.0165
Lynches Lake	Watershed	Coward area	.0194
Salem Pole Cat	Watershed	Scranton area	.0170
Special Fees (additional charges)			
Fee Name	Purpose	Location	Fee
Road Maintenance Fee	Road Maintenance	Countywide	\$30.00
Solid Waste Fee	Solid Waste	Countywide	\$32.09
Industrial Abatements (potential exemptions for qualified facilities)			
Jurisdiction			Millage Rate
County Abatement			.0650
Value of One Mill (based on county operations only)			
This helps determine the county's tax base for comparative analyses.			\$378,008

Georgetown

			<u>Running Millage Totals</u>
COUNTY BASE			.0533
SCHOOL DISTRICT(S)			
Georgetown		.1462	.1995
CITIES/TOWNS		SCHOOL DISTRICT	
Andrews	.1155	Georgetown	.1462
Georgetown	.0906	Georgetown	.1462
Special Purpose Districts (additional charges)			
Fee Name	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 3 Districts	.0140
Recycling/Greenboxes	Recycling	Tax Districts 1, 2, 3, 4, 41, & 42	.0036
Special Fees (additional charges)			
Fee Name	Purpose	Location	Fee
Landfill Fee	Solid Waste	Per Residential Unit	\$25.00
Road Fee	Roads	Per Vehicle	\$15.00
Industrial Abatements (potential exemptions for qualified facilities)			
Jurisdiction			Millage Rate
County Abatement			.0533
Value of One Mill (based on county operations only)			
This helps determine the county's tax base for comparative analyses.			\$341,721

Greenville

		<u>Running Millage Totals</u>
COUNTY BASE		.0651
SCHOOL DISTRICT(S)		
Anderson 2	.2464	.3115
Greenville	.1478	.2129
Spartanburg 1	.2038	.2689
CITIES/TOWNS		
SCHOOL DISTRICT		
Fountain Inn	.0584	Greenville .1478 .2713
Greenville	.0909	Greenville .1478 .3038
Greer	.0939	Greenville .1478 .3068
Mauldin	.0585	Greenville .1478 .2714
Simpsonville	.5007	Greenville .1478 .7136
Travelers Rest	.0869	Greenville .1478 .2998

Special Purpose Districts (additional charges)

Fee Name	Purpose	Location	Millage Rate
Berea Sewer	Sewer		.0195
Community Light Districts	Lights	Average of 16 Districts	.0978
Fire Districts	Fire	Average for 30 Districts	.0276
Greenville County Recreation	Recreation	Countywide less Greer, Greenville, Mauldin, and Simpsonville	.0047
Greenville Memorial Auditorium	Recreation	Portions of County	.0008
Marietta Water	Water	Table Rock Area	.0075
Metro Sewer	Sewer	Metro Area Sewer	.0058
Piedmont Sewer & Light	Sewer, Light		.0240
Saluda Lakes STD	Lake Maintenance		.0192
Sanitation	Solid Waste	Unincorporated Areas	.0149
Taylor's Sewer	Sewer		.0145
Upper Paris Mountain Community	Water		.0149
Wade Hampton Sewer	Sewer	Wade Hampton Subdivision	.0084

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Road Maintenance Fee	Road Maintenance	Per Vehicle	\$15.00

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
City Abatement - Greer	.0939
County Abatement	.0585

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$1,468,384**

Greenwood

		<u>Running Millage Totals</u>
COUNTY BASE		.0804
SCHOOL DISTRICT(S)		
Greenwood 50	.2140	.2944
Greenwood 51	.1813	.2617
Greenwood 52	.1598	.2402
CITIES/TOWNS		
SCHOOL DISTRICT		
Greenwood	.0960	Greenwood 50 .2140 .3904
Hodges	.0466	Greenwood 50 .2140 .3410
Ninety Six	.1141	Greenwood 52 .1598 .3543
Troy	.0174	Greenwood 50 .2140 .3118
Ware Shoals	.1030	Greenwood 51 .1813 .3647

Special Purpose Districts (additional charges)

Fee Name	Purpose	Location	Millage Rate
Average of 30 Subdivisions	Lights	Subdivisions	.0118

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Hunters Glenn		Hunters Glenn Subdivision	\$200.00
Quail Run	Lighting and Entrance Maintenance	Quail Run Subdivision	\$50.00
Saddle Hill	Lighting and Entrance Maintenance	Saddle Hill Subdivision	\$50.00

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
City Abatement	.0543
County Abatement	.0559

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$162,803**

Hampton

		<u>Running Millage Totals</u>
COUNTY BASE		.1590
SCHOOL DISTRICT(S)		
Hampton 1	.2430	.4020
Hampton 2	.3280	.4870
CITIES/TOWNS		
SCHOOL DISTRICT		
Brunson	.0858	Hampton 1 .2430 .4878
Estill	.1240	Hampton 2 .3280 .6110
Gifford	.0500	Hampton 2 .3280 .5370
Hampton	.0690	Hampton 1 .2430 .4710
Varnville	.0590	Hampton 1 .2430 .4610
Yemassee	.0680	Hampton 1 .2430 .4700

Special Purpose Districts (additional charges)

Fee Name	Purpose	Location	Millage Rate
Rural Fire	Fire	Unincorporated	.0140

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.1590

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$40,552**

Horry

		<u>Running Millage Totals</u>	
COUNTY BASE			.0509
SCHOOL DISTRICT(S)			
Horry		.1304	.1813
CITIES/TOWNS		SCHOOL DISTRICT	
Atlantic Beach	.0900	Horry	.1304
Aynor	.0900	Horry	.1304
Briarcliffe Acres	.0560	Horry	.1304
Conway	.0967	Horry	.1304
Loris	.1150	Horry	.1304
Myrtle Beach	.0632	Horry	.1304
North Myrtle Beach	.0357	Horry	.1304
Surfside Beach	.0550	Horry	.1304

Special Purpose Districts (additional charges)

Fee Name	Purpose	Location	Millage Rate
Arcadian Shores	Road Maintenance	Arcadian Shores	.0350
Buck Creek Watershed	Watershed	District 9	.0043
Cartwheel Watershed	Watershed		.0043
Crab Tree Watershed	Watershed	District 12	.0043
Fire District	Fire	County Fire	.0183
Gapway Swamp Watershed	Watershed	District 15	.0043
Mt. Gilead Road Maintenance	Road Maintenance	Mt. Gilead, Unincorporated	.0240
Murrells Inlet Fire District	Fire	Murrells Inlet	.0100
Simpson Creek Watershed	Watershed	District 30	.0043
Socastee Community Recreation	Recreation	Socastee, Unincorporated	.0020
Solid Waste Program	Solid Waste	Unincorporated Areas	.0071
Todd Swamp Watershed	Watershed	District 35	.0043

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$1,250,000**

Jasper

		<u>Running Millage Totals</u>	
COUNTY BASE			.1630
SCHOOL DISTRICT(S)			
Jasper		.1297	.2927
CITIES/TOWNS		SCHOOL DISTRICT	
Hardeeville	.1470	Jasper	.1297
Ridgeland	.0950	Jasper	.1297

Special Purpose Districts (additional charges)

Fee Name	Purpose	Location	Millage Rate
Cherry Point Fire	Fire	Cherry Point	.0350

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.1630

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$58,100**

Kershaw

		<u>Running Millage Totals</u>	
COUNTY BASE			.0704
SCHOOL DISTRICT(S)			
Kershaw		.1734	.2438
CITIES/TOWNS		SCHOOL DISTRICT	
Camden	.0860	Kershaw	.1734

Special Purpose Districts (additional charges)

Fee Name	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 2 Districts	.0178

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.1769

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$166,501**

Lancaster

		<u>Running Millage Totals</u>	
COUNTY BASE			.0765
SCHOOL DISTRICT(S)			
Lancaster		.1855	.2620
CITIES/TOWNS		SCHOOL DISTRICT	
Kershaw	.0788	Lancaster	.1855
Lancaster	.1470	Lancaster	.1855

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Road Maintenance Fee	Road Maintenance	Motor Vehicles taxed in County	\$15.00

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
City Abatement - Lancaster	.1470
County Abatement	.1855

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$135,292**

Laurens

		<u>Running Millage Totals</u>	
COUNTY BASE		.0663	
SCHOOL DISTRICT(S)			
Greenville 52	.1478	.2141	
Laurens 55	.1780	.2443	
Laurens 56	.1750	.2413	
Ware Shoals 51	.1729	.2392	
CITIES/TOWNS		SCHOOL DISTRICT	
Clinton .0905	Laurens 56 .1750	.3318	
Fountain Inn .0584	Greenville 52 .1478	.2725	
Gray Court .0720	Laurens 55 .1780	.3163	
Laurens .1200	Laurens 55 .1780	.3643	

Special Purpose Districts (additional charges)

Fee Name	Purpose	Location	Millage Rate
County Fire	Fire	Countywide less the cities of Laurens, Clinton, Fountain Inn	.0180
Education Colleges	Piedmont Tech & USC	Countywide	.0010
Greenpond	Road Maintenance	Rabon Mini-Farms Subdivision	.0340
Laurens	Road Maintenance	Herron Road was paved	.1000

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
City Road Fee	Road Maintenance	City of Laurens	\$5.00
County Road Fee	Road Maintenance	Per Motorized Vehicle	\$8.00
Landfill Fee	Solid Waste	Countywide	\$50.00

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
City Abatement - Clinton	.0905
City Abatement - Laurens	.0600
County Abatement	.0663

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$158,000**

Lee

		<u>Running Millage Totals</u>	
COUNTY BASE		.1533	
SCHOOL DISTRICT(S)			
Lee	.1818	.3350	
CITIES/TOWNS		SCHOOL DISTRICT	
Bishopville .1050	Lee .1818	.4400	
Lynchburg .1400	Lee .1818	.4750	

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Vehicle Fee	Schools	Per Vehicle	\$10.00

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.1500

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$27,309**

Lexington

		<u>Running Millage Totals</u>	
COUNTY BASE		.0779	
SCHOOL DISTRICT(S)			
Lexington 1	.2851	.3630	
Lexington 2	.1831	.2610	
Lexington 3	.2526	.3305	
Lexington 4	.2821	.3600	
Lexington 5	.2449	.3228	

CITIES/TOWNS		SCHOOL DISTRICT	
Batesburg-Leesville .1016	Lexington 3 .2526	.4321	
Cayce .0405	Lexington 2 .1831	.3015	
Chapin .0140	Lexington 5 .2449	.3368	
Columbia .0920	Lexington 5 .2449	.4148	
Gilbert .0050	Lexington 1 .2851	.3680	
Irmo .0180	Lexington 5 .2449	.3408	
Lexington .0437	Lexington 1 .2851	.4067	
Pelion .0137	Lexington 1 .2851	.3767	
Springdale .0348	Lexington 2 .1831	.2958	
Summit .0061	Lexington 1 .2851	.3691	
Swansea .0900	Lexington 4 .2821	.4500	
West Columbia .0510	Lexington 2 .1831	.3120	

Special Purpose Districts (additional charges)

Fee Name	Purpose	Location	Millage Rate
Irmo-Chapin Rec. Comm	Recreation Bonds	District Five	.0051
Irmo-Chapin Rec. Comm	Recreation	District Five	.0137
Isle of Pines	Water & Sewer	District Five	.1190
Lexington County Rec. & Aging Comm.	Recreation Bonds	Countywide less District Five	.0028
Lexington County Rec. & Aging Comm.	Recreation	Countywide less District Five	.0105
Rural Fire	Fire	Countywide less the cities of Cayce, West Columbia, Batesburg-Leesville	.0148

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Sanitation		City of Irmo	\$132.00
Sewer		Dutchman Shores Subdivision	\$175.00
Street Pavement		Stonebridge Subdivision	\$365.00
Street Pavement		Town of Lexington, Golden Hills Subdivision	\$105.00

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.0742

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$671,836**

Marion

		<u>Running Millage Totals</u>
COUNTY BASE		.0940
SCHOOL DISTRICT(S)		
Marion 1	.1650	.2590
Marion 2	.1590	.2530
Marion 7	.1970	.2910
CITIES/TOWNS	SCHOOL DISTRICT	
Marion	Marion 1 .1650	.3810
Mullins	Marion 2 .1590	.3770
Nichols	Marion 2 .1590	.3410
Sellers	Marion 1 .1650	.4140

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Road and Bridge Fee	Road and Bridge Maintenance	Per Vehicle	\$25.00

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.0940

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$67,000**

Marlboro

		<u>Running Millage Totals</u>
COUNTY BASE		.0870
SCHOOL DISTRICT(S)		
Marlboro	.1821	.2691
CITIES/TOWNS	SCHOOL DISTRICT	
Bennettsville	Marlboro .1821	.3721
Blenheim	Marlboro .1821	.3221
Clio	Marlboro .1821	.3741
McColl	Marlboro .1821	.3341
Tatum	Marlboro .1821	.2821

Special Purpose Districts (additional charges)

Fee Name	Purpose	Location	Millage Rate
Rural Fire	Fire	Countywide less Bennettsville & Clio	.0120

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Road Maintenance Fee	Road Maintenance	Countywide	\$27.50

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.0813

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$62,000**

McCormick

		<u>Running Millage Totals</u>
COUNTY BASE		.1083
SCHOOL DISTRICT(S)		
McCormick	.1520	.2603
McCormick	.0040	.1123
CITIES/TOWNS	SCHOOL DISTRICT	
McCormick	McCormick .0040	.2261
McCormick	McCormick .1520	.3741

Special Purpose Districts (additional charges)

Fee Name	Purpose	Location	Millage Rate
Savannah Lakes Village	Public Safety	Savannah Lakes Village	.0140

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.1083

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$28,220**

Newberry

		<u>Running Millage Totals</u>
COUNTY BASE		.1185
SCHOOL DISTRICT(S)		
Newberry	.2305	.3490
CITIES/TOWNS	SCHOOL DISTRICT	
Little Mountain	Newberry .2305	.3690
Newberry	Newberry .2305	.4430
Pomaria	Newberry .2305	.3530
Prosperity	Newberry .2305	.3980
Whitmire	Newberry .2305	.4490

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.1185

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$81,652**

Oconee

		<u>Running Millage Totals</u>
COUNTY BASE		.0680
SCHOOL DISTRICT(S)		
Oconee	.1370	.2050
CITIES/TOWNS	SCHOOL DISTRICT	
Salem	Oconee .1370	.2350
Seneca	Oconee .1370	.2550
Walhalla	Oconee .1370	.2890
West Union	Oconee .1370	.2440
Westminster	Oconee .1370	.2930

Special Purpose Districts (additional charges)

Fee Name	Purpose	Location	Millage Rate
Keowee Fire District	Fire	District 17	.0195

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.0680

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$355,412**

Orangeburg

Running Millage Totals

COUNTY BASE		.1170
SCHOOL DISTRICT(S)		
Orangeburg 3	.2182	.3352
Orangeburg 4	.2082	.3252
Orangeburg 5	.2232	.3402
CITIES/TOWNS		
Bowman	.0600	.4002
Branchville	.0660	.3912
Cope	.0250	.3502
Cordova	.0110	.3362
Elloree	.0600	.3952
Eutawville	.0600	.3952
Holly Hill	.0660	.4012
Livingston	.0200	.3602
Neeses	.0280	.3532
Neeses	.0280	.3682
North	.0640	.4042
Norway	.0420	.3672
Orangeburg	.0730	.4132
Rowesville	.0300	.3702
Santee	.0480	.3832
Springfield	.0580	.3832
Vance	.0500	.3852
Woodford	.0070	.3472

Special Purpose Districts (additional charges)

Fee Name	Purpose	Location	Millage Rate
Brookdale Lights	Street Lights	Brookdale Subdivision	.0040
County Fire	Fire	Countywide less Elloree, North, and Santee	.0170
Health/Drainage	Drainage	Holly Hill	.0030
New Brooklyn Lights	Street Lights	New Brooklyn Subdivision	.0030
Santee Fire	Fire	Santee	.0170
Watershed	Drainage	Districts 35 and 37	.0030

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.0960

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$238,644**

Pickens

Running Millage Totals

COUNTY BASE		.0659
SCHOOL DISTRICT(S)		
Pickens		.2130
CITIES/TOWNS		
Central	.0630	.2760
Clemson	.0816	.2946
Easley	.0617	.2747
Liberty	.0870	.3000
Norris	.0750	.2880
Pickens	.0480	.2610
Six Mile	.0370	.2500

Special Purpose Districts (additional charges)

Fee Name	Purpose	Location	Millage Rate
County Sewer	Sewer	Unincorporated Areas	.0016
Georges Creek	Dam & Surface Water Improvement	Georges Creek	.0007
Keowee Vineyards	Fire Protection	Unincorporated Area	.0576
Pumpkintown	Fire Protection		.0142
Saluda Lake	Lake Improvement	Saluda Lake	.0150
Sedgewood	Street Lights	Sedgewood Subdivision	.0084
Shady Grove	Fire Protection		.0268

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Fire Districts	Fire	Average for 10 Districts	\$48.65

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
City Abatement - Easley	.0617
City Abatement - Liberty	.0870
County Abatement	.0659

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$316,500**

Richland

		<u>Running Millage Totals</u>	
COUNTY BASE			.1015
SCHOOL DISTRICT(S)			
Lexington 5		.2449	.3464
Richland 1		.2676	.3691
Richland 2		.2680	.3695
CITIES/TOWNS		SCHOOL DISTRICT	
Blythewood	.0080	Richland 2	.2680
Columbia	.0920	Richland 1	.2676
Columbia	.0920	Richland 2	.2680
Eastover	.1212	Richland 1	.2676
Forest Acres	.0550	Richland 1	.2676
Forest Acres	.0550	Richland 2	.2680
Irmo	.0180	Lexington 5	.2449

Special Purpose Districts (additional charges)

Fee Name	Purpose	Location	Millage Rate
Drainage Bonds	Drainage	Unincorporated areas	.0009
East Richland PSD	Water/Sewer Bonds	Roughly Arcadia Lakes & Forest Acres	.0032
Recreation Bonds	Recreation Bonds	Countywide less Columbia	.0021
Recreation Commission	Recreation	Countywide less Columbia	.0091
Rural Fire	Fire Bonds	Countywide less Arcadia Lakes, Columbia, & Irmo	.0008
Stormwater Management	Stormwater		.0025

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Residential Solid Waste Fee	Solid Waste	Unincorporated areas	\$168.00

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.0800

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses.	\$1,014,000
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Saluda

		<u>Running Millage Totals</u>	
COUNTY BASE			.1464
SCHOOL DISTRICT(S)			
Aiken 2		.1440	.2904
Lexington 55		.2526	.3990
Saluda 77		.2063	.3527

CITIES/TOWNS		SCHOOL DISTRICT	
Batesburg-Leesville	.1016	Lexington 55	.2526
Monetta	.0170	Aiken 2	.1440
Ridge Spring	.0920	Aiken 2	.1440
Saluda	.0810	Saluda 77	.2063

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.1464

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses.	\$41,670
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Spartanburg

		<u>Running Millage Totals</u>	
COUNTY BASE			.0721
SCHOOL DISTRICT(S)			
Greenville		.1478	.2199
Spartanburg 1		.2221	.2942
Spartanburg 2		.1884	.2605
Spartanburg 3		.2329	.3050
Spartanburg 4		.2158	.2879
Spartanburg 5		.1854	.2575
Spartanburg 6		.1713	.2434
Spartanburg 7		.2149	.2870

CITIES/TOWNS		SCHOOL DISTRICT	
Campobello	.0917	Spartanburg 1	.2221
Chesnee	.1000	Spartanburg 2	.1884
Cowpens	.1022	Spartanburg 3	.2329
Duncan	.0655	Spartanburg 5	.1854
Greer	.0939	Spartanburg 5	.1854
Inman	.0673	Spartanburg 1	.2221
Landrum	.0698	Spartanburg 1	.2221
Lyman	.0451	Spartanburg 5	.1854
Pacolet	.0620	Spartanburg 3	.2329
Reidville	.0150	Spartanburg 5	.1854
Spartanburg	.0933	Spartanburg 6	.1713
Spartanburg	.0933	Spartanburg 7	.2149
Wellford	.0555	Spartanburg 5	.1854
Woodruff	.1210	Spartanburg 4	.2158

Special Purpose Districts (additional charges)

Fee Name	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 38 Districts	.0173
Lakewood Hills	Street Lights	Lakewood Hills Subdivision	.0084
Metro Sub District B	Water		.0316
Spartanburg Sanitary Sewer	Sewer	Sewer District S3	.0082
Startex Wellford Water District	Water		.0130
Twin Lakes	Dam Maintenance	Twin Lakes Subdivision	.0155
Woodruff Roebuck Water District	Water		.0096

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Landfill Fee	Solid Waste	Countywide	\$47.00

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
City Abatement - Greer	.0939
City Abatement - Spartanburg	.0933
County Abatement	.0600

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses.	\$815,630
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Sumter

		<u>Running Millage Totals</u>
COUNTY BASE		.1070
SCHOOL DISTRICT(S)		
Sumter 17	.1772	.2842
Sumter 2	.1862	.2932
CITIES/TOWNS	SCHOOL DISTRICT	
Mayesville .0500	Sumter 2 .1862	.3432
Pinewood .0540	Sumter 2 .1862	.3472
Sumter .0840	Sumter 2 .1862	.3772
Sumter .0840	Sumter 17 .1772	.3682

Special Purpose Districts (additional charges)

Fee Name	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 2 Districts	.0147

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.1176

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$214,680**

Union

		<u>Running Millage Totals</u>
COUNTY BASE		.1258
SCHOOL DISTRICT(S)		
Union	.1650	.2908
CITIES/TOWNS	SCHOOL DISTRICT	
Carlisle .1580	Union .1650	.4488
Jonesville .1010	Union .1650	.3918
Union .0743	Union .1650	.3651

Special Purpose Districts (additional charges)

Fee Name	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 12 Districts	.0190

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
City Abatement - Jonesville	.1245
City Abatement - Union	.0743
County Abatement	.0126

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$53,400**

Williamsburg

		<u>Running Millage Totals</u>
COUNTY BASE		.1303
SCHOOL DISTRICT(S)		
Williamsburg	.1360	.2663
CITIES/TOWNS	SCHOOL DISTRICT	
Andrews .1150	Williamsburg .1360	.3813
Hemingway .0950	Williamsburg .1360	.3613
Kingstree .1426	Williamsburg .1360	.4089

Special Purpose Districts (additional charges)

Fee Name	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 2 Districts	.0170

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Landfill Fee	Landfill Operations	Per Household	\$30.00
Road and Bridge Fee	Road and Bridge Maintenance	Per Vehicle	\$15.00

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.1273

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$57,900**

York

		<u>Running Millage Totals</u>
COUNTY BASE		.0622
SCHOOL DISTRICT(S)		
Clover 2	.1880	.2502
Fort Mill 4	.2040	.2662
Rock Hill 3	.2025	.2647
York 1	.2014	.2636
CITIES/TOWNS	SCHOOL DISTRICT	
Clover .1060	Clover 2 .1880	.3562
Fort Mill .0900	Fort Mill 4 .2040	.3562
Hickory Grove .0340	York 1 .2014	.2976
Rock Hill .1020	Rock Hill 3 .2025	.3667
Sharon .0300	York 1 .2014	.2936
Tega Cay .1060	Fort Mill 4 .2040	.3722
York .1080	York 1 .2014	.3716

Special Purpose Districts (additional charges)

Fee Name	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 6 Districts	.0037
Rural Fire Program	Rural Fire	Unincorporated Areas	.0030
Solid Waste Program	Solid Waste	Unincorporated Areas	.0035

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
City Abatement - Rock Hill	.1020
County Abatement	.0579

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$694,000**

Local Option Sales Tax Credit Factors

Abbeville

City	City TCF	County TCF	Total TCF
Abbeville	0.001256	0.0008	0.002056
Calhoun Falls	0.00219	0.0008	0.00299
Donalds	0.000379	0.0008	0.001179
Honea Path	0.002918	0.0008	0.003718
Ware Shoals	0.001	0.0008	0.0018

Allendale

City	City TCF	County TCF	Total TCF
Allendale	0.001501	0.000686	0.002187
Fairfax	0.00172	0.000686	0.002406

Bamberg

City	City TCF	County TCF	Total TCF
Bamberg	0.001516	0.001093	0.002609
Denmark	0.002152	0.001093	0.003245
Ehrhardt	0.001365	0.001093	0.002458
Olar	0.002075	0.001093	0.003168

Barnwell

City	City TCF	County TCF	Total TCF
Barnwell	0.001506	0.001597	0.003103
Blackville	0.002496	0.001597	0.004093
Snelling	0.000788	0.001597	0.002385
Williston	0.001211	0.001597	0.002808

Berkeley

City	City TCF	County TCF	Total TCF
Bonneau	0.002569	0.001362	0.003931
Charleston	0.000349	0.001362	0.001711
Goose Creek	0.001847	0.001362	0.003209
Hanahan	0.001631	0.001362	0.002993
Jamestown	0.001867	0.001362	0.003229
Moncks Corner	0.002242	0.001362	0.003604
Otranto (Hanahan)	0.001631	0.001362	0.002993
St. Stephen	0.002471	0.001362	0.003833
Summerville	0.001553	0.001362	0.002915

Charleston

City	City TCF	County TCF	Total TCF
Charleston	0.00111	0.00118	0.00229
Folly Beach	0.00027	0.00118	0.00145
Isle of Palms	0.00021	0.00118	0.00139
Lincolnton	0.00209	0.00118	0.00327
McClellanville	0.0004	0.00118	0.00158
Mt. Pleasant	0.00045	0.00118	0.00163
North Charleston	0.00111	0.00118	0.00229
Sullivan's Island	0.00022	0.00118	0.0014
Summerville	0.00476	0.00118	0.00594

Chester

City	City TCF	County TCF	Total TCF
Chester	0.002755	0.001248	0.004003
Fort Lawn	0.001645	0.001248	0.002893
Great Falls	0.003242	0.001248	0.00449

Chesterfield

City	City TCF	County TCF	Total TCF
Cheraw	0.00215	0.0016	0.00375
Chesterfield	0.003261	0.0016	0.004861
Jefferson	0.003147	0.0016	0.004747
McBee	0.002813	0.0016	0.004413
Pageland	0.00245	0.0016	0.00405
Patrick	0.003106	0.0016	0.004706

Clarendon

City	City TCF	County TCF	Total TCF
Manning	0.002675	0.00153	0.004205
Paxville	0.002675	0.00153	0.004205
Summerton	0.001526	0.00153	0.003056
Turbeville	0.00395	0.00153	0.00548

Colleton

City	City TCF	County TCF	Total TCF
Edisto Beach	0.000195	0.000931	0.001126
Walterboro	0.002596	0.000931	0.003527

Darlington

City	City TCF	County TCF	Total TCF
Darlington	0.002981	0.00132	0.004301
Hartsville	0.002537	0.00132	0.003857
Lamar	0.003536	0.00132	0.004856
Society Hill	0.00265	0.00132	0.00397

Dillon

City	City TCF	County TCF	Total TCF
Dillon	0.002172	0.0014	0.003572
Lake View	0.0028	0.0014	0.0042
Latta	0.0029	0.0014	0.0043

Edgefield

City	City TCF	County TCF	Total TCF
Edgefield	0.001403	0.000799	0.002202
Johnston	0.001585	0.000799	0.002384
Trenton	0.000627	0.000799	0.001426

Florence

City	City TCF	County TCF	Total TCF
Florence	0.002437	0.001788993	0.004225993
Johnsonville	0.00432162	0.001788993	0.006110612
Lake City	0.00257777	0.001788993	0.004366764
Olanta	0.00383106	0.001788993	0.00562005
Pamplico	0.00382824	0.001788993	0.005617232
Quinby	0.00588236	0.001788993	0.007671348
Timmonsville	0.00510248	0.001788993	0.006891476

Hampton

City	City TCF	County TCF	Total TCF
Brunson	0.001574	0.001116	0.00269
Estill	0.001166	0.001116	0.002282
Gifford	0.00267	0.001116	0.003786
Hampton	0.000521	0.001116	0.001637
Varnville	0.0016	0.001116	0.002716
Yemasee	0.001699	0.001116	0.002815

Jasper

City	City TCF	County TCF	Total TCF
Hardeeville	0.001996	0.001093	0.003089
Ridgeland	0.000035	0.001093	0.001128

Kershaw

City	City TCF	County TCF	Total TCF
Camden	0.0034	0.001423	0.004823

Lancaster

City	City TCF	County TCF	Total TCF
Kershaw	0.002439	0.00087	0.003309
Lancaster	0.001867	0.00087	0.002737

Laurens

City	City TCF	County TCF	Total TCF
Clinton	0.0027	0.000975	0.003675
Fountain Inn	0.000805	0.000975	0.00178
Gray Court	0.0025	0.000975	0.003475
Laurens	0.0021	0.000975	0.003075

Lee

City	City TCF	County TCF	Total TCF
Bishopville	0.000695	0.001066	0.001761
Lynchburg	0.002714	0.001066	0.00378

Marion

City	City TCF	County TCF	Total TCF
Marion	0.001521	0.001379	0.0029
Mullins	0.001962	0.001379	0.003341
Nichols	0.000983	0.001379	0.002362
Sellers	0.003703	0.001379	0.005082

Marlboro

City	City TCF	County TCF	Total TCF
Bennettsville	0.0015	0.001377	0.002877
Blenheim	0.001616	0.001377	0.002993
Clio	0.001461	0.001377	0.002838
McColl	0.00184	0.001377	0.003217
Tatum	0.001394	0.001377	0.002771

McCormick

City	City TCF	County TCF	Total TCF
McCormick	0.00311	0.000497	0.003607

Pickens

City	City TCF	County TCF	Total TCF
Central	0.001847	0.001048	0.002895
Clemson	0.001392	0.001048	0.00244
Easley	0.001397	0.001048	0.002445
Liberty	0.002061	0.001048	0.003109
Norris	0.002267	0.001048	0.003315
Pickens	0.002158	0.001048	0.003206
Six Mile	0.001553	0.001048	0.002601

Saluda

City	City TCF	County TCF	Total TCF
Batesburg/Leesville	0.003639	0.00099	0.004629
Monetta	0.002215	0.00099	0.003205
Ridge Spring	0.001482	0.00099	0.002472
Saluda	0.001309	0.00099	0.002299

Sumter

City	City TCF	County TCF	Total TCF
Mayesville	0.0022	0.001557	0.003757
Pinewood	0.0025	0.001557	0.004057
Sumter	0.002189	0.001557	0.003746

Williamsburg

City	City TCF	County TCF	Total TCF
Andrews	0.001044	0.001362	0.002406
Hemingway	0.002972	0.001362	0.004334
Kingstree	0.004131	0.001362	0.005493

Property Tax Calculation Examples

Millage rates are collected through an annual survey of county auditors conducted and compiled by the South Carolina Department of Commerce. Millage is expressed as a rate multiplied directly by the assessed value of the property to calculate the taxes due. Only cities charging millage appear with their respective county listings. The value of real and personal property used in manufacturing operations is established by the South Carolina Department of Revenue and Taxation. If a company creates 75 or more jobs, invests a minimum of \$50,000 and operates as a distribution facility, corporate headquarters, or corporate office, the South Carolina Department of Revenue also establishes their real and personal property values. All other property values are the responsibility of county government. Assessment ratios applied to the fair market value of real property vary by classification set forth by State law as follows:

Manufacturing and Utility companies (real and personal property)	10.5%
Residential real estate (owner-occupied)	4.0%
Commercial and residential nonowner-occupied real property	6.0%
Agricultural real property (private or commercial ownership respectively)	4.0% or 6.0%
All other personal property	10.5%

Abatement of the county portion of property taxes is available to manufacturers investing at least \$50,000 and companies operating as distribution facilities, corporate headquarters, and corporate offices who also invest a minimum of \$50,000 and create 75 jobs. When the county abatement is used on these types of properties, the local option tax credit factor cannot be applied. The five year abatement period must expire before the property becomes eligible for the local option sales tax credit. Likewise, if the company negotiates a fee-in-lieu of property taxes with the county, the local option sales tax credit does not apply until the fee-in-lieu period expires, typically 15 to 20 years.

Industrial Property Example: County Abatement

Fair Market Value of Property	\$50,000,000
Assessment Ratio for manufacturing	x 10.5%
Assessed Value	\$5,250,000
Millage Rate (example)	x .235
Property Tax	\$1,233,750
County Abatement: \$5,250,000	
x .079	
\$414,750	– \$414,750
Property Tax After Abatement	\$819,000

Residential Property Example

Fair Market Value (FMV) of Property	\$200,000
Assessment Ratio on owner-occupied home	x 4%
Assessed Value	\$8,000
Millage Rate (example)	x .235
Property Tax	\$1,880

When the county abatement is used, the property is not eligible for the local option sales tax credit.

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