

SOUTH CAROLINA PROPERTY TAX RATES BY COUNTY

2005



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 state and local officials. The SC Association of Counties requests categorical breakdowns of county millage rates and fees in order to provide a complete listing of charges. We appreciate the contribution of all 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.

MUNICIPALITIES

Municipal millage rates charged within the corporate limits are added to applicable school district millage and the county base millage.

Other County Millages Not Included in County Base

This category includes special purpose districts and special tax districts which cover 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 municipal mills.

Special Fees (additional charges)

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

Industrial Abatements (potential exemptions for qualified facilities)

By law, qualifying new and expanding industrial facilities may receive abatements on county millages for five years. A city may enact an ordinance permitting a city millage abatement for qualified industrial 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

On page 17, County and City Tax Credit Factors are listed for the counties that have enacted the local option sales tax.

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 or Special Tax District and add any applicable mills to your total.

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

South Carolina Property Tax Rates for 2005

Abbeville

Running Millage Totals

COUNTY BASE .0858

Base Includes: County Operations, County Office Building Bond, Infrastructure, Law Enforcement Center Bond, County Library, Piedmont Technical College

SCHOOL DISTRICT(S)

Abbeville	.1941	.2799
Greenwood 51	.1899	.2757

CITIES/TOWNS

Abbeville	.0990	Abbeville	.1941	.3789
Calhoun Falls	.1300	Abbeville	.1941	.4099
Donalds	.0200	Abbeville	.1941	.2999
Honea Path	.1160	Abbeville	.1941	.3959
Ware Shoals	.0920	Greenwood 51	.1899	.3677

SCHOOL DISTRICT

Other County Millages Not Included in County Base

Fee Name	Purpose	Location	Millage Rate
Hunter's Creek		Greenwood Metro Dist.	.0074
Rural Fire	Fire	Unincorporated areas & Donalds	.0083
Rural Landfill	Solid Waste	Unincorporated areas & Donalds	.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	.0858

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$54,000**

Aiken

Running Millage Totals

COUNTY BASE .0705

Base Includes: County Operations, Debt, Aiken Technical College, USC - Aiken, Solid Waste, Roads

SCHOOL DISTRICT(S)

Aiken	.1495	.2200
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CITIES/TOWNS

Aiken	.0710	Aiken	.1495	.2910
Jackson	.0560	Aiken	.1495	.2760
Monetta	.0170	Aiken	.1495	.2370
New Ellenton	.0774	Aiken	.1495	.2974
North Augusta	.0811	Aiken	.1495	.3011
Perry	.0300	Aiken	.1495	.2500
Salley	.0500	Aiken	.1495	.2700
Wagener	.0600	Aiken	.1495	.2800

SCHOOL DISTRICT

Other County Millages Not Included in County Base

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	.0663

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$401,159**

Allendale

Running Millage Totals

COUNTY BASE .1900

Base Includes: County Operations, Capital Improvements, Hospital Operations

SCHOOL DISTRICT(S)

Allendale	.2620	.4520
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CITIES/TOWNS

Allendale	.1380	Allendale	.2620	.5900
Fairfax	.0980	Allendale	.2620	.5500

SCHOOL DISTRICT

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.1700

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$20,945**

Anderson

Running Millage Totals

COUNTY BASE **.0771**

Base Includes: County Operations, Capital Projects Fund, G.O. Bond 1994 Series, Library, Library Bond 1998, County EMS, Airport Bond 1999 GOB, G.O. Bond 2002 Series, Sheriff's Department Fund

SCHOOL DISTRICT(S)

Anderson 1	.1775	.2546
Anderson 2	.2402	.3173
Anderson 3	.1627	.2398
Anderson 4	.1814	.2585
Anderson 5	.2008	.2779

CITIES/TOWNS

Anderson	.1270	.4049
Belton	.1120	.4293
Clemson	.0769	.3354
Easley	.0590	.3136
Honea Path	.1160	.4333
Iva	.1422	.3820
Pendleton	.1450	.4035
West Pelzer	.0950	.3496
Williamston	.1060	.3606

SCHOOL DISTRICT

Anderson 5	.2008	.4049
Anderson 2	.2402	.4293
Anderson 4	.1814	.3354
Anderson 1	.1775	.3136
Anderson 2	.2402	.4333
Anderson 3	.1627	.3820
Anderson 4	.1814	.4035
Anderson 1	.1775	.3496
Anderson 1	.1775	.3606

Other County Millages Not Included in County Base

Fee Name	Purpose	Location	Millage Rate
Anderson County Sewer	Sewer	Unincorporated Areas less Homeland & Piedmont	.0030
Big Creek	Watershed	School District 1	.0029
Broadmouth	Watershed	School Districts 1&2	.0020
Brushy Creek	Watershed	School District 1	.0020
Cobbs Glen Public Service	Lights	School District 5	.0030
Homeland Park	Water/Sewer	Homeland Park	.0160
Metro EMS	EMS	Unincorporated Areas & Anderson	.0032
Piedmont Public Service	Water/Sewer	Piedmont	.0810
Rural Fire	Fire	Unincorporated	.0060
Sedgewood Public Service	Water/Sewer	Sedgewood	.0073
Three & Twenty	Watershed	School District 4	.0011

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Gilmer / Meadowbrook	Sewer	Gilmer / Meadowbrook subdivision	\$167.21
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	.0770

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 **.1303**

Base Includes: County Operations, Hospital Bonds, Capital Needs and Equipment Repair

SCHOOL DISTRICT(S)

Bamberg 1	.2545	.3848
Bamberg 2	.2810	.4113

CITIES/TOWNS

Bamberg	.1028	.4876
Denmark	.1087	.5200
Ehrhardt	.0830	.4678
Olar	.0900	.5013

SCHOOL DISTRICT

Bamberg 1	.2545	.4876
Bamberg 2	.2810	.5200
Bamberg 1	.2545	.4678
Bamberg 2	.2810	.5013

Other County Millages Not Included in County Base

Fee Name	Purpose	Location	Millage Rate
Rural Fire	Fire	Unincorporated	.0147

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.1303

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$28,124**

Barnwell

Running Millage Totals

COUNTY BASE **.1220**

Base Includes: County Operations, Hospital Operations, Hospital Debt

SCHOOL DISTRICT(S)

Barnwell 45	.2080	.3300
Blackville 19	.2010	.3230
Williston 29	.1580	.2800

CITIES/TOWNS

Barnwell	.0630	.3930
Blackville	.0790	.4020
Snelling	.0200	.3500
Williston	.0600	.3400

SCHOOL DISTRICT

Barnwell 45	.2080	.3300
Blackville 19	.2010	.4020
Barnwell 45	.2080	.3500
Williston 29	.1580	.3400

Other County Millages Not Included in County Base

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. **\$46,909**

Beaufort

Running Millage Totals

COUNTY BASE **.0496**

Base Includes: County Operations, County Debt, Continuing Education, Indigent Health Care, County Purchase Property, County Solid Waste

SCHOOL DISTRICT(S)

Beaufort .0965 **.1461**

CITIES/TOWNS

		SCHOOL DISTRICT			
Beaufort	.0558	Beaufort	.0965	.2019	
Bluffton	.0420	Beaufort	.0965	.1881	
Hilton Head Is.	.0190	Beaufort	.0965	.1651	
Port Royal	.0780	Beaufort	.0965	.2241	
Yemassee	.0680	Beaufort	.0965	.2141	

Other County Millages Not Included in County Base

Fee Name	Purpose	Location		Millage Rate
Broad Creek PSD	Water/Sewer	Broad Creek		.0100
Fire Districts	Fire	Average for 5 Districts		.0389
Fripp Island PSD	Water/Sewer Debt	Fripp Island		.0110
Fripp Island PSD	Water/Sewer	Fripp Island		.0077
Hilton Head #1 PSD	Water/Sewer	Hilton Head Island		.0030
Hilton Head PSD	Water/Sewer Debt	Hilton Head Island		.0010

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	.0339

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$1,538,500**

Berkeley

Running Millage Totals

COUNTY BASE **.0515**

Base Includes: County Operations, Bond

SCHOOL DISTRICT(S)

Berkeley .1935 **.2450**

CITIES/TOWNS

		SCHOOL DISTRICT			
Bonneau	.0130	Berkeley	.1935	.2580	
Charleston	.0758	Berkeley	.1935	.3208	
Goose Creek	.0400	Berkeley	.1935	.2850	
Hanahan	.0620	Berkeley	.1935	.3070	
Jamestown	.0220	Berkeley	.1935	.2670	
Moncks Corner	.0570	Berkeley	.1935	.3020	
St. Stephen	.0960	Berkeley	.1935	.3410	
Summerville	.0561	Berkeley	.1935	.3011	

Other County Millages Not Included in County Base

Fee Name	Purpose	Location		Millage Rate
Sangaree	Road Maintenance	Residential Subdivision		.0380

Special Fees (additional charges)

Fee Name	Purpose	Location		Fee
Average Fire Fee	Fire	Per 1 Acre of Vacant Land		\$2.00
Devon Forest Special TD	Subdivision Improvements	Devon Forest subdivision - Unimproved		\$60.00
Devon Forest Special TD	Subdivision - Commercial	Devon Forest subdivision - Improved		\$100.00
Fire Districts	Fire	Countywide		\$0.00
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		\$100.00
Tall Pines Special TD Fee	Subdivision Improvements	Tall Pines subdivision - Improved		\$0.00

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. **\$413,000**

Calhoun

Running Millage Totals

COUNTY BASE **.1090**

Base Includes: County Operations, Capital Improvement, LEC Construction & Operating, Solid Waste, County Debt

SCHOOL DISTRICT(S)

Calhoun .1580 **.2670**

CITIES/TOWNS

Cameron .0770 **.3440**

St. Matthews .0800 **.3470**

SCHOOL DISTRICT

Calhoun .1580

Calhoun .1580 **.3470**

Other County Millages Not Included in County Base

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	.0800
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

Running Millage Totals

COUNTY BASE **.0544**

Base Includes: County Operations, County Bonds, Park & Recreation Commission Operating, Trident Technical College, Park & Recreation Commission Bonds

SCHOOL DISTRICT(S)

Charleston .1069 **.1613**

CITIES/TOWNS

Charleston .0758 **.2371**

Folly Beach .0293 **.1906**

Isle of Palms .0179 **.1792**

Lincolnton .1155 **.2768**

McClellanville .0325 **.1938**

Mount Pleasant .0386 **.1999**

North Charleston .0938 **.2551**

Sullivan's Island .0248 **.1861**

Summerville .0561 **.2174**

SCHOOL DISTRICT

Charleston .1069

Charleston .1069 **.1906**

Charleston .1069 **.1792**

Charleston .1069 **.2768**

Charleston .1069 **.1938**

Charleston .1069 **.1999**

Charleston .1069 **.2551**

Charleston .1069 **.1861**

Charleston .1069 **.2174**

Other County Millages Not Included in County Base

Fee Name	Purpose	Location	Millage Rate
Awendaw Fire Districts	Fire	4 Districts	.0282
Cooper River PPC	Recreation		.0143
East Cooper Fire District	Fire		.0167
James Island PSD Bonds	Water/Sewer Bonds		.0036
James Island PSD Operating	Water/Sewer		.0516
North Charleston PSD Operating	Water/Sewer & Recreation		.0969
St Andrews PPC Operating	Recreation		.0174
St Andrews PSD Bonds	Water/Sewer Bonds		.0022
St Andrews PSD Operating	Water/Sewer & Recreation		.0780
St Johns Fire District and Bond	Fire	4 Districts	.0211
St Pauls Fire District	Fire	5 Districts	.0380
W. St. Andrews Fire District	Fire		.0030

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	.0468

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$2,277,856**

Cherokee

Running Millage Totals

COUNTY BASE **.0794**

Base Includes: Operations & Road Tax, Library, Recreation, Capital Fund, Bonds County, Capital Building Fund, Cherokee Tech

SCHOOL DISTRICT(S)

Cherokee .1680 **.2474**

CITIES/TOWNS	SCHOOL DISTRICT	Millage Rate	Total
Blacksburg	Cherokee	.1680	.3882
Gaffney	Cherokee	.1680	.3633

Other County Millages Not Included in County Base

Fee Name	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 8 Districts	.0084

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
City Abatement - Gaffney	.0794
County Abatement	.1159

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$149,180**

Chester

Running Millage Totals

COUNTY BASE **.1444**

Base Includes: County Operations, Bonds, Solid Waste Millage Fund, Library

SCHOOL DISTRICT(S)

Chester .1996 **.3440**

CITIES/TOWNS	SCHOOL DISTRICT	Millage Rate	Total
Chester	Chester	.1996	.5320
Fort Lawn	Chester	.1996	.4080
Great Falls	Chester	.1996	.4870

Other County Millages Not Included in County Base

Fee Name	Purpose	Location	Millage Rate
Chester Fire District	Fire	District 2 to 5 miles outside of downtown Chester	.0468
Lando Fire District	Fire	District 3	.0105

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.1299

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$82,540**

Chesterfield

Running Millage Totals

COUNTY BASE **.0668**

Base Includes: County Operations, County-Wide Debt Service, Rescue Squads, Chesterfield-Marlboro Tec

SCHOOL DISTRICT(S)

Chesterfield .1616 **.2284**

CITIES/TOWNS	SCHOOL DISTRICT	Millage Rate	Total
Cheraw	Chesterfield	.1616	.3471
Chesterfield	Chesterfield	.1616	.3384
Jefferson	Chesterfield	.1616	.3154
McBee	Chesterfield	.1616	.2804
Pageland	Chesterfield	.1616	.3094
Patrick	Chesterfield	.1616	.2834

Other County Millages Not Included in County Base

Fee Name	Purpose	Location	Millage Rate
Alligator Fire	Fire		.0130
Cash			.0200
Cheraw - 02			.0170
Harris Creek			.0150

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Fire Districts	Fire	Average for 9 Districts	\$37.22
Road Improvement and Maintenance Fee	Road Improvement and Maintenance	Per Vehicle	\$20.00

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.0643

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$98,000**

Clarendon

Running Millage Totals

COUNTY BASE **.1297**

Base Includes: County Operations, Debt (C DEBT), Vocational School (V SCH), Library

SCHOOL DISTRICT(S)

Clarendon 1	.1427	.2724
Clarendon 2	.1095	.2392
Clarendon 3	.2279	.3576

CITIES/TOWNS	SCHOOL DISTRICT	Millage Rate	Total
Manning	Clarendon 2	.1095	.3832
Summerton	Clarendon 1	.1427	.3574
Turbeville	Clarendon 3	.2279	.4306

Other County Millages Not Included in County Base

Fee Name	Purpose	Location	Millage Rate
Rural Fire	Fire	Unincorporated areas, Turbeville & Paxville	.0176

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	.1234

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$76,514**

Colleton

Running Millage Totals

COUNTY BASE **.1086**

Base Includes: County Operations, Debt

SCHOOL DISTRICT(S)

Colleton .0956 **.2042**

CITIES/TOWNS

SCHOOL DISTRICT

Edisto Beach .0120 Colleton .0956 **.2162**

Walterboro .0780 Colleton .0956 **.2822**

Other County Millages Not Included in County Base

Fee Name	Purpose	Location	Millage Rate
County Fire	Fire Debt	Unincorporated areas	.0133
County Fire	Fire	Unincorporated areas	.0227

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)	.1086

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$156,586**

Darlington

Running Millage Totals

COUNTY BASE **.0677**

Base Includes: County Operations, Bonds, Library, Environmental Services

SCHOOL DISTRICT(S)

Darlington .1740 **.2417**

CITIES/TOWNS

SCHOOL DISTRICT

Darlington .1175 Darlington .1740 **.3592**

Hartsville .1100 Darlington .1740 **.3517**

Lamar .0750 Darlington .1740 **.3167**

Society Hill .0600 Darlington .1740 **.3017**

Other County Millages Not Included in County Base

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	.0677

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$182,717**

Dillon

Running Millage Totals

COUNTY BASE **.1080**

Base Includes: County Operations, County Debt Service

SCHOOL DISTRICT(S)

Dillon .1553 **.2633**

CITIES/TOWNS

SCHOOL DISTRICT

Dillon .0920 Dillon .1553 **.3553**

Lake View .1170 Dillon .1553 **.3803**

Latta .1460 Dillon .1553 **.4093**

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Solid Waste Disposal Fee	Solid Waste	Countywide	\$80.00

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.1080

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$54,250**

Dorchester

Running Millage Totals

COUNTY BASE **.0660**

Base Includes: County Operations, Debt, Capital Improvements, Library, Trident Technical College, Senior Center Operations

SCHOOL DISTRICT(S)

Dorchester 2 .1655 **.2315**

Dorchester 4 .2382 **.3042**

CITIES/TOWNS

SCHOOL DISTRICT

Harleyville .0620 Dorchester 4 .2382 **.3662**

North Charleston .0938 Dorchester 2 .1655 **.3253**

Ridgeville .0778 Dorchester 4 .2382 **.3820**

St. George .0911 Dorchester 4 .2382 **.3953**

Summerville .0561 Dorchester 2 .1655 **.2876**

Other County Millages Not Included in County Base

Fee Name	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 15 Districts	.0150

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Solid Waste User Fee	Solid Waste Collection & Disposal	Countywide	\$64.15

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	.0610

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$365,633**

Edgefield

Running Millage Totals

COUNTY BASE **.0899**

Base Includes: County Operations, Hospital, Industrial Development, County Debt Service, EMS Operations, Recreation

SCHOOL DISTRICT(S)

Edgefield .2056 **.2955**

CITIES/TOWNS

Edgefield .0810 **.3765**

Johnston .0749 **.3704**

Trenton .0605 **.3560**

SCHOOL DISTRICT

Edgefield .2056 **.3765**

Edgefield .2056 **.3704**

Edgefield .2056 **.3560**

Other County Millages Not Included in County Base

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

Running Millage Totals

COUNTY BASE **.1376**

Base Includes: County Operations, Hospital Emergency, EMS Operational, Library, Bond-1996, EMS Capital

SCHOOL DISTRICT(S)

Fairfield .1811 **.3187**

CITIES/TOWNS

Ridgeway .0481 **.3668**

Winnsboro .0295 **.3482**

SCHOOL DISTRICT

Fairfield .1811 **.3668**

Fairfield .1811 **.3482**

Other County Millages Not Included in County Base

Fee Name	Purpose	Location	Millage Rate
County Fire	Fire	Countywide less Winnsboro	.0073

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.1095

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$153,850**

Florence

Running Millage Totals

COUNTY BASE **.0712**

Base Includes: County Operations, Florence-Darlington Tec, Law Enforcement, Emergency Management, Library, Senior Citizens Center

SCHOOL DISTRICT(S)

Florence 1 .1566 **.2278**

Florence 2 .2182 **.2894**

Florence 3 .1633 **.2345**

Florence 4 .2374 **.3086**

Florence 5 .2422 **.3134**

CITIES/TOWNS

Florence .0549 **.2827**

Johnsonville .0501 **.3635**

Lake City .1659 **.4004**

Olanta .0551 **.2896**

Pamplico .0878 **.3772**

Quinby .0125 **.2403**

Timmonsville .1055 **.4141**

SCHOOL DISTRICT

Florence 1 .1566 **.2827**

Florence 5 .2422 **.3635**

Florence 3 .1633 **.4004**

Florence 3 .1633 **.2896**

Florence 2 .2182 **.3772**

Florence 1 .1566 **.2403**

Florence 4 .2374 **.4141**

Other County Millages Not Included in County Base

Fee Name	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 6 Districts	.0165

Lynches Lake	Watershed	Coward area	.0193
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Salem Pole Cat	Watershed	Scranton area	.0165
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Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Road Maintenance Fee	Road Maintenance	Countywide	\$30.00

Solid Waste Fee	Solid Waste	Countywide	\$33.02
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Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.0631

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$376,388**

Georgetown

Running Millage Totals

COUNTY BASE **.0594**

Base Includes: County Operations, Higher Education, Debt, Landfill/Solid Waste, Parks and Recreation, Law Enforcement

SCHOOL DISTRICT(S)

Georgetown .1482 **.2076**

CITIES/TOWNS

Andrews .1155 **.3231**

Georgetown .0906 **.2982**

SCHOOL DISTRICT

Georgetown .1482

Georgetown .1482 **.2982**

Other County Millages Not Included in County Base

Fee Name	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 3 Districts	.0150
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	\$38.00
Road Fee	Roads	Per Vehicle	\$15.00

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.0594

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$345,927**

Greenville

Running Millage Totals

COUNTY BASE **.0729**

Base Includes: County Operations, Greenville Tech, Library, Art Museum, Debt, Charity Hospitalization, Certificates of Participation, Solid Waste

SCHOOL DISTRICT(S)

Anderson 2 .2290 **.3019**

Greenville .1479 **.2208**

Spartanburg 1 .2290 **.3019**

CITIES/TOWNS

Fountain Inn .0584 **.2792**

Greenville .0909 **.3117**

Greer .0939 **.3147**

Mauldin .0585 **.2793**

Simpsonville .5007 **.7215**

Travelers Rest .0869 **.3077**

SCHOOL DISTRICT

Greenville .1479 **.2792**

Greenville .1479 **.3117**

Greenville .1479 **.3147**

Greenville .1479 **.2793**

Greenville .1479 **.7215**

Greenville .1479 **.3077**

Other County Millages Not Included in County Base

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	.0309
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		.0155
Upper Paris Mountain Community	Water		.0178
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	.0585
County Abatement	.0939

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$1,448,028**

Greenwood

Running Millage Totals

COUNTY BASE **.0511**

Base Includes: County Operations, Bonded Indebtedness

SCHOOL DISTRICT(S)

Greenwood 50	.2349		.2860
Greenwood 51	.1997		.2508
Greenwood 52	.1743		.2254

CITIES/TOWNS

		SCHOOL DISTRICT	
Greenwood	.1010	Greenwood 50	.2349
Hodges	.0466	Greenwood 50	.2349
Ninety Six	.1241	Greenwood 52	.1743
Troy	.0174	Greenwood 50	.2349

Other County Millages Not Included in County Base

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	.1010
County Abatement	.0575

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$145,990**

Hampton

Running Millage Totals

COUNTY BASE **.1890**

Base Includes: County Operations

SCHOOL DISTRICT(S)

Hampton 1	.2290		.4180
Hampton 2	.3320		.5210

CITIES/TOWNS

		SCHOOL DISTRICT	
Brunson	.0859	Hampton 1	.2290
Estill	.1540	Hampton 2	.3320
Gifford	.0500	Hampton 2	.3320
Hampton	.0690	Hampton 1	.2290
Varnville	.0590	Hampton 1	.2290
Yemassee	.0680	Hampton 1	.2290

Other County Millages Not Included in County Base

Fee Name	Purpose	Location	Millage Rate
Rural Fire	Fire	Unincorporated	.0120

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.1890

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$41,801**

Horry

Running Millage Totals

COUNTY BASE **.0463**

Base Includes: County Operations, Debt, Horry/Georgetown Tec, Higher Education Commission, Senior Citizens Fund, County Recreation

SCHOOL DISTRICT(S)

Horry	.1297		.1760
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CITIES/TOWNS

		SCHOOL DISTRICT	
Atlantic Beach	.0900	Horry	.1297
Aynor	.0708	Horry	.1297
Briarcliffe Acres	.0470	Horry	.1297
Conway	.0866	Horry	.1297
Loris	.1050	Horry	.1297
Myrtle Beach	.0614	Horry	.1297
North Myrtle Beach	.0305	Horry	.1297
Surfside Beach	.0440	Horry	.1297

Other County Millages Not Included in County Base

Fee Name	Purpose	Location	Millage Rate
Arcadian Shores	Road Maintenance	Arcadian Shores	.0350
Buck Creek Watershed	Watershed	District 9	.0038
Cartwheel Watershed	Watershed		.0039
Crab Tree Watershed	Watershed	District 12	.0036
Fire District	Fire	Unincorporated Areas except Murrells Inlet	.0163
Gapway Swamp Watershed	Watershed	District 15	.0038
Mt. Gilead Road Maintenance	Road Maintenance	Mt. Gilead, Unincorporated	.0174
Murrells Inlet Fire District	Fire	Murrells Inlet	.0100
Simpson Creek Watershed	Watershed	District 30	.0034
Socastee Community Recreation	Recreation	Socastee, Unincorporated	.0020
Solid Waste Program	Solid Waste	Unincorporated Areas	.0064
Todd Swamp Watershed	Watershed	District 35	.0035

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$1,400,000**

Jasper

Running Millage Totals

COUNTY BASE **.1550**

Base Includes: County Operations

SCHOOL DISTRICT(S)

Jasper	.1410		.2960
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CITIES/TOWNS

		SCHOOL DISTRICT	
Hardeeville	.1470	Jasper	.1410
Ridgeland	.1050	Jasper	.1410

Other County Millages Not Included in County Base

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	.1550

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$60,058**

Kershaw

Running Millage Totals

COUNTY BASE **.0756**

Base Includes: County Operations, Debt, Library, Capital

SCHOOL DISTRICT(S)

Kershaw .1796 **.2552**

CITIES/TOWNS

SCHOOL DISTRICT

Bethune .0000 Kershaw .1796 **.2552**

Camden .0980 Kershaw .1796 **.3532**

Elgin .0000 Kershaw .1796 **.2552**

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction **Millage Rate**

County Abatement .0997

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$170,979**

Lancaster

Running Millage Totals

COUNTY BASE **.0865**

Base Includes: County Operations, Debt, Capital Improvement

SCHOOL DISTRICT(S)

Lancaster .1855 **.2720**

CITIES/TOWNS

SCHOOL DISTRICT

Kershaw .0788 Lancaster .1855 **.3508**

Lancaster .1500 Lancaster .1855 **.4220**

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 .1500

County Abatement .0865

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$139,643**

Laurens

Running Millage Totals

COUNTY BASE **.0668**

Base Includes: Operations & Capital Improvements, Bonds, Hospital Bonds, Hospital Indigent Care, EMS

SCHOOL DISTRICT(S)

Greenville 52 .1479 **.2147**

Laurens 55 .1780 **.2448**

Laurens 56 .1760 **.2428**

Ware Shoals 51 .1899 **.2567**

CITIES/TOWNS

SCHOOL DISTRICT

Clinton .0985 Laurens 56 .1760 **.3413**

Fountain Inn .0584 Greenville 52 .1479 **.2731**

Gray Court .0720 Laurens 55 .1780 **.3168**

Laurens .1200 Laurens 55 .1780 **.3648**

Other County Millages Not Included in County Base

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
Spec. Tax District - Greenpond	Road Maintenance	Rabon Mini-Farms Subdivision	.0250
Spec. Tax District - Laurens	Road Maintenance	Herron Road was paved	.0850

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	\$55.00

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction **Millage Rate**

City Abatement - Clinton .0985

City Abatement - Laurens .0600

County Abatement .0668

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$158,500**

Lee

Running Millage Totals

COUNTY BASE .1574

Base Includes: County Operations

SCHOOL DISTRICT(S)

Lee	.1751		.3326
Lee	.0263		.1838

CITIES/TOWNS

SCHOOL DISTRICT

Bishopville	.1080	Lee	.0263	.2918
Bishopville	.1080	Lee	.1751	.4406
Lynchburg	.1400	Lee	.1751	.4726
Lynchburg	.1400	Lee	.0263	.3238

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	.1530

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$26,842**

Lexington

Running Millage Totals

COUNTY BASE .0701

Base Includes: County Operations, Library Operations, Library Bonds, Indigent Care, Mental Health, County Notes and Bonds, Solid Waste, Riverbank Park Operations, Midlands Tech Operations, Riverbanks Park Bonds, Law Enforcement

SCHOOL DISTRICT(S)

Lexington 1	.2721		.3422
Lexington 2	.1684		.2385
Lexington 3	.2386		.3087
Lexington 4	.2445		.3146
Lexington 5	.2146		.2847

CITIES/TOWNS

SCHOOL DISTRICT

Batesburg-Leesville	.0964	Lexington 3	.2386	.4051
Cayce	.0425	Lexington 2	.1684	.2810
Chapin	.0119	Lexington 5	.2146	.2966
Columbia	.0836	Lexington 5	.2146	.3683
Gilbert	.0050	Lexington 1	.2721	.3472
Irmo	.0000	Lexington 5	.2146	.2847
Lexington	.0425	Lexington 1	.2721	.3847
Pelion	.0126	Lexington 1	.2721	.3548
Springdale	.0580	Lexington 2	.1684	.2965
Summit	.0055	Lexington 1	.2721	.3477
Swansea	.0769	Lexington 4	.2445	.3915
West Columbia	.0510	Lexington 2	.1684	.2895

Other County Millages Not Included in County Base

Fee Name	Purpose	Location	Millage Rate
Irmo-Chapin Rec. Comm	Recreation Bonds	District Five	.0045
Irmo-Chapin Rec. Comm	Recreation	District Five	.0120
Isle of Pines	Water & Sewer	District Five	.0588
Lexington County Rec. & Aging Comm.	Recreation Bonds	Countywide less District Five	.0028
Lexington County Rec. & Aging Comm.	Recreation	Countywide less District Five	.0109
Rural Fire	Fire	Countywide less the cities of Cayce, West Columbia, Batesburg-Leesville	.0128

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	.0663

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$686,937**

Marion

Running Millage Totals

COUNTY BASE **.0970**

Base Includes: County Operations, Capital Improvement

SCHOOL DISTRICT(S)

Marion 1	.1700		.2670
Marion 2	.1630		.2600
Marion 7	.1990		.2960

CITIES/TOWNS

SCHOOL DISTRICT

Marion	.1220	Marion 1	.1700		.3890
Mullins	.1430	Marion 2	.1630		.4030
Nichols	.0880	Marion 2	.1630		.3480
Sellers	.1550	Marion 1	.1700		.4220

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Road and Bridge Fee	Road and Bridge Maintenance	Per Vehicle	\$30.00

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.0970

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$64,000**

Marlboro

Running Millage Totals

COUNTY BASE **.0870**

Base Includes: County Operations, North Eastern Technical College, GO Bonds

SCHOOL DISTRICT(S)

Marlboro	.1841		.2711
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CITIES/TOWNS

SCHOOL DISTRICT

Bennettsville	.1030	Marlboro	.1841		.3741
Blenheim	.0530	Marlboro	.1841		.3241
Clio	.1050	Marlboro	.1841		.3761
McColl	.0650	Marlboro	.1841		.3361
Tatum	.0130	Marlboro	.1841		.2841

Other County Millages Not Included in County Base

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. **\$55,000**

McCormick

Running Millage Totals

COUNTY BASE **.1121**

Base Includes: County Operations

SCHOOL DISTRICT(S)

McCormick	.1635		.2756
McCormick	.0046		.1167

CITIES/TOWNS

SCHOOL DISTRICT

McCormick	.1198	McCormick	.0046		.2365
McCormick	.1198	McCormick	.1635		.3954

Other County Millages Not Included in County Base

Fee Name	Purpose	Location	Millage Rate
Savannah Lakes Village	Public Safety	Savannah Lakes Village	.0190

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Savannah Lakes Village	Public Safety	Savannah Lakes Village	\$372.00

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.1121

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$29,090**

Newberry

Running Millage Totals

COUNTY BASE **.1253**

Base Includes: County Operations, Debt Service

SCHOOL DISTRICT(S)

Newberry	.2487		.3740
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CITIES/TOWNS

SCHOOL DISTRICT

Little Mountain	.0332	Newberry	.2487		.4072
Newberry	.0962	Newberry	.2487		.4702
Pomaria	.0040	Newberry	.2487		.3780
Prosperity	.0490	Newberry	.2487		.4230
Whitmire	.1100	Newberry	.2487		.4840

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.1253

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$84,950**

Oconee

Running Millage Totals

COUNTY BASE **.0730**

Base Includes: County Operations, Bonds, Economic Development

SCHOOL DISTRICT(S)

Oconee .1436 **.2166**

CITIES/TOWNS

SCHOOL DISTRICT

Salem	.0300	Oconee	.1436	.2466
Seneca	.0500	Oconee	.1436	.2666
Walhalla	.0840	Oconee	.1436	.3006
West Union	.0390	Oconee	.1436	.2556
Westminster	.0880	Oconee	.1436	.3046

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.0730

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$351,722**

Orangeburg

Running Millage Totals

COUNTY BASE **.1220**

Base Includes: County Operations, Special Education Fund, Solid Waste, Capital Improvement, Debt Service, County Wide Fire

SCHOOL DISTRICT(S)

Orangeburg 3	.2280	.3500
Orangeburg 4	.2080	.3300
Orangeburg 5	.2260	.3480

CITIES/TOWNS

SCHOOL DISTRICT

Bowman	.0600	Orangeburg 5	.2260	.4080
Branchville	.0660	Orangeburg 4	.2080	.3960
Cope	.0250	Orangeburg 4	.2080	.3550
Cordova	.0110	Orangeburg 4	.2080	.3410
Elloree	.0650	Orangeburg 3	.2280	.4150
Eutawville	.0600	Orangeburg 3	.2280	.4100
Holly Hill	.0660	Orangeburg 3	.2280	.4160
Livingston	.0200	Orangeburg 5	.2260	.3680
Neeses	.0280	Orangeburg 5	.2260	.3760
Neeses	.0280	Orangeburg 4	.2080	.3580
North	.0750	Orangeburg 5	.2260	.4230
Norway	.0500	Orangeburg 4	.2080	.3800
Orangeburg	.0790	Orangeburg 5	.2260	.4270
Rowesville	.0400	Orangeburg 5	.2260	.3880
Santee	.0900	Orangeburg 3	.2280	.4400
Springfield	.0580	Orangeburg 4	.2080	.3880
Vance	.0500	Orangeburg 3	.2280	.4000
Woodford	.0070	Orangeburg 5	.2260	.3550

Other County Millages Not Included in County Base

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	.0120
Watershed	Drainage	Districts 35 and 37	.0090

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. **\$234,110**

Pickens

Running Millage Totals

COUNTY BASE		.0609
<i>Base Includes: County Operations, Bonds</i>		
SCHOOL DISTRICT(S)		
Pickens	.1400	.2009
CITIES/TOWNS	SCHOOL DISTRICT	
Central .0590	Pickens .1400	.2599
Clemson .0769	Pickens .1400	.2778
Easley .0590	Pickens .1400	.2599
Liberty .0775	Pickens .1400	.2784
Norris .0772	Pickens .1400	.2781
Pickens .0467	Pickens .1400	.2476
Six Mile .0360	Pickens .1400	.2369

Other County Millages Not Included in County Base

Fee Name	Purpose	Location	Millage Rate
County Sewer	Sewer	Unincorporated Areas	.0005
Georges Creek	Dam & Surface Water Improvement	Georges Creek	.0006
Keowee Vineyards	Fire Protection	Unincorporated Area	.0340
Saluda Lake	Lake Improvement	Saluda Lake	.0106
Sedgewood	Street Lights	Sedgewood Subdivision	.0073
Shady Grove	Fire Protection		.0190

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Fire Districts	Fire	Average for 11 Districts	\$52.86
Meadowwoods		Per Parcel	\$149.28

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
City Abatement - Easley	.0590
City Abatement - Liberty	.0775
County Abatement	.0609

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$356,303**

Richland

Running Millage Totals

COUNTY BASE		.0980
<i>Base Includes: County Operations, Library, Bonds, Mental Health, Riverbanks Zoo Operating, Landfill, Capital Replacement, Riverbanks Zoo Bonds, Midlands Tech, Countywide Fire, Conservation Commission, Neighborhood Redevelopment</i>		
SCHOOL DISTRICT(S)		
Lexington 5	.2146	.3126
Richland 1	.2460	.3440
Richland 2	.2590	.3570
CITIES/TOWNS	SCHOOL DISTRICT	
Blythewood .0000	Richland 2 .2590	.3570
Columbia .0836	Richland 1 .2460	.4276
Columbia .0836	Richland 2 .2590	.4406
Eastover .1200	Richland 1 .2460	.4640
Forest Acres .0514	Richland 1 .2460	.3954
Forest Acres .0514	Richland 2 .2590	.4084
Irmo .0000	Lexington 5 .2146	.3126

Other County Millages Not Included in County Base

Fee Name	Purpose	Location	Millage Rate
Drainage Bonds	Drainage	Unincorporated areas	.0007
East Richland PSD	Water/Sewer Bonds	Roughly Arcadia Lakes & Forest Acres	.0006
Recreation Bonds	Recreation Bonds	Countywide less Columbia	.0018
Recreation Commission	Recreation	Countywide less Columbia	.0102
Rural Fire	Fire Bonds	Countywide less Arcadia Lakes, Columbia, & Irmo	.0007
Stormwater Management	Stormwater		.0021

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	.0780

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$1,170,000**

Saluda

Running Millage Totals

COUNTY BASE		.1598
<i>Base Includes: County Operations, Bonds, Law Enforcement, Planning and Economic Development, Public Building Maintenance</i>		
SCHOOL DISTRICT(S)		
Aiken 2	.1479	.3077
Lexington 55	.2386	.3984
Saluda 77	.1990	.3588
CITIES/TOWNS	SCHOOL DISTRICT	
Batesburg-Leesville .0964	Lexington 55 .2386	.4948
Monetta .0170	Aiken 2 .1479	.3247
Ridge Spring .0950	Aiken 2 .1479	.4027
Saluda .0810	Saluda 77 .1990	.4398

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.1598

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$41,344**

Spartanburg

Running Millage Totals

COUNTY BASE **.0721**

Base Includes: County Operations, Animal Control, Recreation, Charles Lea Center, Library, Tech School, Development Standards, Debt Service, Countywide Fire (CTY-W FIRE), Fire Marshal, Federal Mandate - Storm water

SCHOOL DISTRICT(S)

Greenville	.1479	.2200
Spartanburg 1	.2290	.3011
Spartanburg 2	.0652	.1373
Spartanburg 3	.0662	.1383
Spartanburg 4	.1864	.2585
Spartanburg 5	.1860	.2581
Spartanburg 6	.1759	.2480
Spartanburg 7	.2155	.2876

CITIES/TOWNS

Campobello	.0885	Spartanburg 1	.2290	.3896
Chesnee	.1120	Spartanburg 2	.0652	.2493
Cowpens	.1022	Spartanburg 3	.0662	.2405
Duncan	.0683	Spartanburg 5	.1860	.3264
Greer	.0939	Spartanburg 5	.1860	.3520
Inman	.0673	Spartanburg 1	.2290	.3684
Landrum	.0698	Spartanburg 1	.2290	.3709
Lyman	.0483	Spartanburg 5	.1860	.3064
Pacolet	.0680	Spartanburg 3	.0662	.2063
Reidville	.0150	Spartanburg 5	.1860	.2731
Spartanburg	.1032	Spartanburg 6	.1759	.3512
Spartanburg	.1032	Spartanburg 7	.2155	.3908
Wellford	.0581	Spartanburg 5	.1860	.3162
Woodruff	.1160	Spartanburg 4	.1864	.3745

SCHOOL DISTRICT

Other County Millages Not Included in County Base

Fee Name	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 38 Districts	.0200
Lakewood Hills	Street Lights	Lakewood Hills Subdivision	.0080
Metro Sub District B	Water		.0462
Spartanburg Sanitary Sewer	Sewer	Sewer District S3	.0082
Startex Wellford Water District	Water		.0122
Twin Lakes	Dam Maintenance	Twin Lakes Subdivision	.0170
Woodruff Roebuck Water District	Water		.0114

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	.1032
County Abatement	.0613

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$817,837**

Sumter

Running Millage Totals

COUNTY BASE **.1062**

Base Includes: County Operations, General Obligation Bonds, USC-Sumter, Career Center, Capital Improvement Fund, Central Carolina Technical College

SCHOOL DISTRICT(S)

Sumter 17	.1911	.2973
Sumter 2	.1938	.3000

CITIES/TOWNS

Mayesville	.0500	Sumter 2	.1938	.3500
Pinewood	.0540	Sumter 2	.1938	.3540
Sumter	.0910	Sumter 2	.1938	.3910
Sumter	.0910	Sumter 17	.1911	.3883

Other County Millages Not Included in County Base

Fee Name	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 2 Districts	.0194

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. **\$220,900**

Union

Running Millage Totals

COUNTY BASE **.1258**

Base Includes: County Operations, Veterans Park, 1991 Bond Issue, 1992 Bond Issue, Economic Development Fund, Library, 2000 Bond Issue, Higher Education, Emergency Medical Services

SCHOOL DISTRICT(S)

Union	.1679	.2937
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CITIES/TOWNS

Jonesville	.1010	Union	.1679	.3947
Union	.0743	Union	.1679	.3680

Other County Millages Not Included in County Base

Fee Name	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 11 Districts	.0119

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
City Abatement - Jonesville	.1010
City Abatement - Union	.0743
County Abatement	.1258

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$54,800**

Williamsburg

Running Millage Totals

COUNTY BASE **.1375**

Base Includes: County Operations, Hospital, Debt Retirement, Technical College

SCHOOL DISTRICT(S)

Williamsburg .1360 **.2735**

CITIES/TOWNS

SCHOOL DISTRICT

Andrews .1150 Williamsburg .1360 **.3885**

Hemingway .0950 Williamsburg .1360 **.3685**

Kingstree .1426 Williamsburg .1360 **.4161**

Other County Millages Not Included in County Base

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	.1325

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$68,000**

York

Running Millage Totals

COUNTY BASE **.0668**

Base Includes: County Operations, Bond Retirement, Library Operations, Cultural and Heritage Comm., York Technical Operations

SCHOOL DISTRICT(S)

Clover 2 .1940 **.2608**

Fort Mill 4 .2065 **.2733**

Rock Hill 3 .2043 **.2711**

York 1 .2049 **.2717**

CITIES/TOWNS

SCHOOL DISTRICT

Clover .1060 Clover 2 .1940 **.3668**

Fort Mill .0900 Fort Mill 4 .2065 **.3633**

Hickory Grove .0360 York 1 .2049 **.3077**

Rock Hill .1020 Rock Hill 3 .2043 **.3731**

Sharon .0300 York 1 .2049 **.3017**

Tega Cay .1060 Fort Mill 4 .2065 **.3793**

York .1120 York 1 .2049 **.3837**

Other County Millages Not Included in County Base

Fee Name	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 6 Districts	.0037
Recreation	Recreation	Countywide	.0015
Rural Fire Program	Rural Fire	Unincorporated Areas	.0036
Solid Waste Program	Solid Waste	Unincorporated Areas	.0038

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
City Abatement - Rock Hill	.1020
County Abatement	.0623

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$708,000**

Local Option Sales Tax Credit Factors

Abbeville

City	City TCF	County TCF	Total TCF
Abbeville	0.001396	0.0008	0.002196
Calhoun Falls	0.00259	0.0008	0.00339
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	0.00073	0.002231
Fairfax	0.00172	0.00073	0.00245

Bamberg

City	City TCF	County TCF	Total TCF
Bamberg	0.001513	0.001175	0.002688
Denmark	0.00229	0.001175	0.003465
Ehrhardt	0.00188	0.001175	0.003055
Olar	0.00234	0.001175	0.003515

Barnwell

City	City TCF	County TCF	Total TCF
Barnwell	0.001582	0.001575	0.003157
Blackville	0.00278	0.001575	0.004355
Snelling	0.000736	0.001575	0.002311
Williston	0.001229	0.001575	0.002804

Berkeley

City	City TCF	County TCF	Total TCF
Bonneau	0.001374	0.001362	0.002736
Charleston	0.000207	0.001362	0.001569
Goose Creek	0.001374	0.001362	0.002736
Hanahan	0.002569	0.001362	0.003931
Jamestown	0.001867	0.001362	0.003229
Moncks Corner	0.001854	0.001362	0.003216
Otranto (Hanahan)	0.002214	0.001362	0.003576
St. Stephen	0.002569	0.001362	0.003931
Summerville	0.001123	0.001362	0.002485

Calhoun

City	City TCF	County TCF	Total TCF
Cameron	0.001203	0.000448	0.001651
St. Matthews	0.001615	0.000448	0.002063

Charleston

City	City TCF	County TCF	Total TCF
Charleston	0.0009	0.0009	0.0018
Folly Beach	0.0002	0.0009	0.0011
Isle of Palms	0.00016	0.0009	0.00106
Lincolnton	0.00115	0.0009	0.00205
McClellanville	0.0003	0.0009	0.0012
Mt. Pleasant	0.00047	0.0009	0.00137
North Charleston	0.00101	0.0009	0.00191
Sullivan's Island	0.00005	0.0009	0.00095
Summerville	0.00157	0.0009	0.00247

Chester

City	City TCF	County TCF	Total TCF
Chester	0.002755	0.001472	0.004227
Fort Lawn	0.001615	0.001472	0.003087
Great Falls	0.003199	0.001472	0.004671

Chesterfield

City	City TCF	County TCF	Total TCF
Cheraw	0.002053	0.001659	0.003712
Chesterfield	0.003191	0.001659	0.00485
Jefferson	0.003113	0.001659	0.004772
McBee	0.002252	0.001659	0.003911
Pageland	0.00235	0.001659	0.004009
Patrick	0.00335	0.001659	0.005009

Clarendon

City	City TCF	County TCF	Total TCF
Manning	0.002397	0.001451	0.003848
Paxville	0	0.001451	0.001451
Summerton	0.003471	0.001451	0.004922
Turbeville	0.00361	0.001451	0.005061

Colleton

City	City TCF	County TCF	Total TCF
Edisto Beach	0.00009	0.000941	0.001031
Walterboro	0.002004	0.000941	0.002945

Darlington

City	City TCF	County TCF	Total TCF
Darlington	0.002904	0.001138	0.004042
Hartsville	0.002315	0.001138	0.003453
Lamar	0.003612	0.001138	0.00475

Dillon

City	City TCF	County TCF	Total TCF
Dillon	0.00211	0.00155	0.00366
Lake View	0.0025	0.00155	0.00405
Latta	0.0024	0.00155	0.00395

Edgefield

City	City TCF	County TCF	Total TCF
Edgefield	0.002478	0.000783	0.003261
Johnston	0.001301	0.000783	0.002084
Trenton	0.000555	0.000783	0.001338

Florence

City	City TCF	County TCF	Total TCF
Florence	0.002201	0.001781917	0.003982917
Johnsonville	0.00410364	0.001781917	0.005885558
Lake City	0.00270189	0.001781917	0.004483808
Olanta	0.00392871	0.001781917	0.005710626
Pamplico	0.00405758	0.001781917	0.005839495
Quincy	0.00590275	0.001781917	0.007684671
Timmonsville	0.00574948	0.001781917	0.007531397

Hampton

City	City TCF	County TCF	Total TCF
Brunson	0.001755	0.001194	0.002949
Estill	0.001166	0.001194	0.00236
Gifford	0.00267	0.001194	0.003864
Hampton	0.000521	0.001194	0.001715
Yarnville	0.001637	0.001194	0.002831
Vermasee	0.001699	0.001194	0.002893

Jasper

City	City TCF	County TCF	Total TCF
Hardeeville	0.001996	0.001336	0.003332
Ridgeland	0.0039	0.001336	0.005236

Kershaw

City	City TCF	County TCF	Total TCF
Camden	0.0034	0.00126	0.00466

Lancaster

City	City TCF	County TCF	Total TCF
Kershaw	0.002756	0.00084	0.003596
Lancaster	0.001867	0.00084	0.002707

Laurens

City	City TCF	County TCF	Total TCF
Clinton	0.00279	0.001025	0.003815
Fountain Inn	0.00098	0.001025	0.002005
Gray Court	0.0028	0.001025	0.003825
Laurens	0.0023	0.001025	0.003325

Lee

City	City TCF	County TCF	Total TCF
Bishopville	0.00113	0.00109	0.00222
Lynchburg	0.003123	0.00109	0.004213

Marion

City	City TCF	County TCF	Total TCF
Marion	0.001526	0.001359	0.002885
Mullins	0.001977	0.001359	0.003336
Nichols	0.001163	0.001359	0.002522
Sellers	0.003661	0.001359	0.00502

Marlboro

City	City TCF	County TCF	Total TCF
Bennettsville	0.0015	0.000984	0.002484
Blenheim	0.001713	0.000984	0.002697
Clio	0.001553	0.000984	0.002537
McCull	0.001713	0.000984	0.002697
Tatum	0.001394	0.000984	0.002378

McCormick

City	City TCF	County TCF	Total TCF
McCormick	0.00313	0.000509	0.003639

Pickens

City	City TCF	County TCF	Total TCF
Central	0.001723	0.000964	0.002687
Clemson	0.001139	0.000964	0.002103
Easley	0.001288	0.000964	0.002252
Liberty	0.001815	0.000964	0.002779
Norris	0.002167	0.000964	0.003131
Pickens	0.002121	0.000964	0.003085
Six Mile	0.001563	0.000964	0.002527

Richland

City	City TCF	County TCF	Total TCF
Columbia	6	0.001537	6.001537
Eastover	0.004174	0.001537	0.005711
Forest Acres	0.000971	0.001537	0.002508

Saluda

City	City TCF	County TCF	Total TCF
Batesburg/Leesville	0.002366	0.000971	0.003337
Monetta	0.002121	0.000971	0.003092
Ridge Spring	0.001537	0.000971	0.002508
Saluda	0.00153	0.000971	0.002501

Sumter

City	City TCF	County TCF	Total TCF
Mayesville	0.0022	0.001651	0.003851
Pinewood	0.0025	0.001651	0.004151
Sumter	0.002179	0.001651	0.00383

Williamsburg

City	City TCF	County TCF	Total TCF
Andrews	0.001427	0.001857	0.003284
Hemingway	0.002987	0.001857	0.004844
Kingstree	0.004131	0.001857	0.005988

Property Tax Calculation Examples

Millage rates are collected through an annual survey of county auditors conducted and compiled by the South Carolina Association of Counties. 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. 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%
- Motor Vehicles - 6.75%
- 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.

For additional copies of this publication, please contact:
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