





# 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 2006

## Abbeville

		<u>Running Millage Totals</u>
<b>COUNTY BASE</b>		<b>.0878</b>
<i>Base Includes: County Operations, County Office Building Bond, Law Enforcement Center Bond, County Library, Piedmont Technical College</i>		
<b>SCHOOL DISTRICT(S)</b>		
Abbeville	.2061	<b>.2939</b>
Greenwood 51	.2030	<b>.2908</b>
<b>CITIES/TOWNS</b>	<b>SCHOOL DISTRICT</b>	
Abbeville	.0990	<b>.3929</b>
Calhoun Falls	.1300	<b>.4239</b>
Donalds	.0200	<b>.3139</b>
Honea Path	.1160	<b>.4099</b>
Ware Shoals	.0920	<b>.3828</b>

### Other County Millages Not Included in County Base

Fee Name	Purpose	Location	Millage Rate
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	0.0878

### Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$54,200**

## Aiken

		<u>Running Millage Totals</u>
<b>COUNTY BASE</b>		<b>.0705</b>
<i>Base Includes: County Operations, Debt, Aiken Technical College, USC - Aiken, Solid Waste, Roads</i>		
<b>SCHOOL DISTRICT(S)</b>		
Aiken	.1547	<b>.2252</b>
<b>CITIES/TOWNS</b>	<b>SCHOOL DISTRICT</b>	
Aiken	.0710	<b>.2962</b>
Jackson	.0560	<b>.2812</b>
Monetta	.0170	<b>.2422</b>
New Ellenton	.0774	<b>.3026</b>
North Augusta	.0811	<b>.3063</b>
Perry	.0300	<b>.2552</b>
Salley	.0500	<b>.2752</b>
Wagner	.0600	<b>.2852</b>

### Other County Millages Not Included in County Base

Fee Name	Purpose	Location	Millage Rate
College Acres Public Works	Water/Sewer	College Acres Area	.0377

### 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
Road Maintenance	Maintain Roads	Countywide	\$15.00
Stormwater Drainage	Unincorporated Areas Only	Water Cleanup	\$24.00

### Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	0.0662

### Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$424,500**

## Allendale

		<u>Running Millage Totals</u>
<b>COUNTY BASE</b>		<b>.2160</b>
<i>Base Includes: County Operations, Capital Improvements, Hospital Operations</i>		
<b>SCHOOL DISTRICT(S)</b>		
Allendale	.2780	<b>.4940</b>
<b>CITIES/TOWNS</b>	<b>SCHOOL DISTRICT</b>	
Allendale	.1530	<b>.6470</b>
Fairfax	.0980	<b>.5920</b>

### Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	0.17

### Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$20,248**

## Anderson

### Running Millage Totals

**COUNTY BASE** **.0766**

*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, GO Bond 2005 Series*

### SCHOOL DISTRICT(S)

Anderson 1	.1836	<b>.2602</b>
Anderson 2	.2338	<b>.3104</b>
Anderson 3	.1828	<b>.2594</b>
Anderson 4	.1975	<b>.2741</b>
Anderson 5	.2039	<b>.2805</b>

### CITIES/TOWNS

Easley	.0610	Anderson 1	.1836	<b>.3212</b>
West Pelzer	.0950	Anderson 1	.1836	<b>.3552</b>
Williamston	.1060	Anderson 1	.1836	<b>.3662</b>
Belton	.1120	Anderson 2	.2338	<b>.4224</b>
Honea Path	.1160	Anderson 2	.2338	<b>.4264</b>
Iva	.1550	Anderson 3	.1828	<b>.4144</b>
Clemson	.0779	Anderson 4	.1975	<b>.3520</b>
Pendleton	.1450	Anderson 4	.1975	<b>.4191</b>
Anderson	.1270	Anderson 5	.2039	<b>.4075</b>

### SCHOOL DISTRICT

### 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	.0010
Broadmouth	Watershed	School Districts 1&2	.0015
Brushy Creek	Watershed	School District 1	.0005
Cobbs Glen Public Service	Lights	School District 5	.0070
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	.0070
Three & Twenty	Watershed	School District 4	.0011

### Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Gilmer / Meadowbrook	Sewer	Gilmer / Meadowbrook subdivision	\$157.21
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	0.0766

### Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$515,376**

## Bamberg

### Running Millage Totals

**COUNTY BASE** **.1303**

*Base Includes: County Operations, Capital Needs and Equipment Repair*

### SCHOOL DISTRICT(S)

Bamberg 1	.2615	<b>.3918</b>
Bamberg 2	.2810	<b>.4113</b>

### CITIES/TOWNS

Bamberg	.1058	SCHOOL DISTRICT	
Ehrhardt	.0830	Bamberg 1	.2615
Denmark	.1087	Bamberg 1	.2615
Olar	.0900	Bamberg 2	.2810
		Bamberg 2	.2810

### 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	0.1303

### Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$27,870**

## Barnwell

### Running Millage Totals

**COUNTY BASE** **.1300**

*Base Includes: County Operations, Hospital Operations, Hospital Debt, County Debt*

### SCHOOL DISTRICT(S)

Barnwell 45	.2100	<b>.3400</b>
Blackville 19	.2050	<b>.3350</b>
Williston 29	.1710	<b>.3010</b>

### CITIES/TOWNS

Barnwell	.0630	SCHOOL DISTRICT	
Snelling	.0200	Barnwell 45	.2100
Blackville	.0790	Barnwell 45	.2100
Williston	.0700	Blackville 19	.2050
		Williston 29	.1710

### Other County Millages Not Included in County Base

Fee Name	Purpose	Location	Millage Rate
Career Center	Career Center	County wide	.0235
Rural Fire	Fire	Unincorporated Areas	.0130

### Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	0.13

### Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$47,941**

## Beaufort

### Running Millage Totals

**COUNTY BASE** **.0491**

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

### SCHOOL DISTRICT(S)

Beaufort .1087 **.1578**

### CITIES/TOWNS

Beaufort .0528 **.2106**

Bluffton .0420 **.1998**

Hilton Head Is. .0190 **.1768**

Port Royal .0740 **.2318**

Yemassee .0680 **.2258**

### SCHOOL DISTRICT

Beaufort .1087 **.2106**

Beaufort .1087 **.1998**

Beaufort .1087 **.1768**

Beaufort .1087 **.2318**

Beaufort .1087 **.2258**

### *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	.0357
Fripp Island PSD	Water/Sewer Debt	Fripp Island	.0110
Fripp Island PSD	Water/Sewer	Fripp Island	.0094
Hilton Head #1 PSD	Water/Sewer	Hilton Head Island	.0030
Hilton Head PSD	Water/Sewer Debt	Hilton Head Island	.0005

### *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	0.0491

### *Value of One Mill (based on county operations only)*

This helps determine the county's tax base for comparative analyses. **\$1,577,468**

## Berkeley

### Running Millage Totals

**COUNTY BASE** **.0500**

*Base Includes: County Operations, Bond*

### SCHOOL DISTRICT(S)

Berkeley .1885 **.2385**

### CITIES/TOWNS

Bonneau .0200 **.2585**

Charleston .0758 **.3143**

Goose Creek .0400 **.2785**

Hanahan .0620 **.3005**

Jamestown .0300 **.2685**

Moncks Corner .0589 **.2974**

St. Stephen .0960 **.3345**

Summerville .0561 **.2946**

### SCHOOL DISTRICT

Berkeley .1885 **.2585**

Berkeley .1885 **.3143**

Berkeley .1885 **.2785**

Berkeley .1885 **.3005**

Berkeley .1885 **.2685**

Berkeley .1885 **.2974**

Berkeley .1885 **.3345**

Berkeley .1885 **.2946**

### *Other County Millages Not Included in County Base*

Fee Name	Purpose	Location	Millage Rate
Goose Creek park & playground	Recreation	Goose Creek	.0110
Sangaree	Road Maintenance	Residential Subdivision	.0340

### *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 - Improved	\$60.00
Devon Forest Special TD	Subdivision Improvements	Devon Forest subdivision - Unimproved	\$25.00
Devon Forest Special TD	Subdivision - Commercial	Devon Forest subdivision - Improved	\$100.00
Fire Districts	Fire	Countywide	\$70.00
Goose Creek Sanitation	Solid Waste	Goose Creek	\$75.00
Landfill Charges - Single Unit	Solid Waste	Countywide	\$75.00
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	\$50.00
Tall Pines Special TD Fee	Subdivision Improvements	Tall Pines subdivision - Improved	\$100.00

### *Industrial Abatements (potential exemptions for qualified facilities)*

Jurisdiction	Millage Rate
County Abatement	0.0013

### *Value of One Mill (based on county operations only)*

This helps determine the county's tax base for comparative analyses. **\$485,000**

## Calhoun

### Running Millage Totals

COUNTY BASE .1030

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

#### SCHOOL DISTRICT(S)

Calhoun .1520 **.2550**

CITIES/TOWNS	SCHOOL DISTRICT	Millage Rate	Total
Cameron .0700	Calhoun .1520		<b>.3250</b>
St. Matthews .0800	Calhoun .1520		<b>.3350</b>

#### *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 7 Districts	\$176.50

#### *Industrial Abatements (potential exemptions for qualified facilities)*

Jurisdiction	Millage Rate
City Abatement - Cameron	0.07
City Abatement - St. Matthews	0.08
County Abatement	0.103

#### *Value of One Mill (based on county operations only)*

This helps determine the county's tax base for comparative analyses. **\$48,000**

## 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 .1064 **.1608**

CITIES/TOWNS	SCHOOL DISTRICT	Millage Rate	Total
Awendaw .0358	Charleston .1064		<b>.1966</b>
Charleston .0758	Charleston .1064		<b>.2366</b>
Folly Beach .0303	Charleston .1064		<b>.1911</b>
Isle of Palms .0185	Charleston .1064		<b>.1793</b>
Lincolnton .0839	Charleston .1064		<b>.2447</b>
McClellanville .0385	Charleston .1064		<b>.1993</b>
Mount Pleasant .0386	Charleston .1064		<b>.1994</b>
North Charleston .0928	Charleston .1064		<b>.2536</b>
Sullivan's Island .0248	Charleston .1064		<b>.1856</b>
Summerville .0561	Charleston .1064		<b>.2169</b>

#### *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		.0880
St. Andrews PPC Operating	Recreation		.0174
St. Andrews PSD Bonds	Water/Sewer Bonds		.0022
St. Andrews PSD Operating	Water/Sewer & Recreation		.0710
St. Johns Fire District and Bond	Fire	4 Districts	.0225
St. Pauls Fire District	Fire	5 Districts	.0403
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	0.0468

#### *Value of One Mill (based on county operations only)*

This helps determine the county's tax base for comparative analyses. **\$2,382,273**

## 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

	MILLAGE RATE		
Blacksburg	.1408	Cherokee	.1680
Gaffney	.1159	Cherokee	<b>.3633</b>

### SCHOOL DISTRICT

	MILLAGE RATE		
Cherokee	.1680		

### Other County Millages Not Included in County Base

Fee Name	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 8 Districts	.0107

### Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
City Abatement - Gaffney	0.1159
County Abatement	0.0794

### Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$149,630**

## Chester

### Running Millage Totals

**COUNTY BASE** **.1507**

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

### SCHOOL DISTRICT(S)

Chester .2100 **.3607**

### CITIES/TOWNS

	MILLAGE RATE		
Chester	.1880	Chester	.2100
Fort Lawn	.0640	Chester	.2100
Great Falls	.1430	Chester	<b>.5037</b>

### SCHOOL DISTRICT

	MILLAGE RATE		
Chester	.2100		

### 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	.0466
Lando Fire District	Fire	District 3	.0102
Richburg Fire District	Fire	District 4	.0060

### Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	0.1352

### Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$85,340**

## Chesterfield

### Running Millage Totals

**COUNTY BASE** **.0786**

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

### SCHOOL DISTRICT(S)

Chesterfield .1739 **.2525**

### CITIES/TOWNS

	MILLAGE RATE		
Cheraw	.1188	Chesterfield	.1739
Chesterfield	.1100	Chesterfield	.1739
Jefferson	.0870	Chesterfield	.1739
McBee	.0520	Chesterfield	.1739
Pageland	.0810	Chesterfield	.1739
Patrick	.0550	Chesterfield	<b>.3075</b>

### SCHOOL DISTRICT

	MILLAGE RATE		
Chesterfield	.1739		

### Other County Millages Not Included in County Base

Fee Name	Purpose	Location	Millage Rate
Alligator Fire	Fire		.0130
Cash			.0160
Cheraw - 02			.0180
Harris Creek			.0150

### Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Fire Districts	Fire	Average for 9 Districts	\$43.33
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	0.07606

### 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** **.1448**

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

### SCHOOL DISTRICT(S)

Clarendon 1 .1364 **.2812**  
 Clarendon 2 .1109 **.2557**  
 Clarendon 3 .2241 **.3689**

### CITIES/TOWNS

	MILLAGE RATE		
Summerton	.0850	Clarendon 1	.1364
Manning	.1490	Clarendon 2	.1109
Turbeville	.0730	Clarendon 3	<b>.4419</b>

### SCHOOL DISTRICT

	MILLAGE RATE		
Clarendon 1	.1364		

### Other County Millages Not Included in County Base

Fee Name	Purpose	Location	Millage Rate
Rural Fire	Fire	Unincorporated areas, Turbeville & Paxville	.0210

### 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	0.1374

### Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$77,388**

## Colleton

### Running Millage Totals

**COUNTY BASE** **.1136**

*Base Includes: County Operations, Debt*

### SCHOOL DISTRICT(S)

Colleton .1227 **.2363**

### CITIES/TOWNS

### SCHOOL DISTRICT

Edisto Beach .0150 Colleton .1227 **.2513**

Walterboro .0780 Colleton .1227 **.3143**

### Other County Millages Not Included in County Base

Fee Name	Purpose	Location	Millage Rate
County Fire	Fire Debt	Unincorporated areas	.0144
County Fire	Fire	Unincorporated areas	.0281

### 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	0.1136

### Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$155,633**

## Darlington

### Running Millage Totals

**COUNTY BASE** **.0777**

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

### SCHOOL DISTRICT(S)

Darlington .1859 **.2636**

### CITIES/TOWNS

### SCHOOL DISTRICT

Darlington .1215 Darlington .1859 **.3852**

Hartsville .1137 Darlington .1859 **.3774**

Lamar .0730 Darlington .1859 **.3366**

Society Hill .0600 Darlington .1859 **.3236**

### Other County Millages Not Included in County Base

Fee Name	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 3 Districts	.0119
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	\$35.00

### Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	0.06801

### Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$192,302**

## Dillon

### Running Millage Totals

**COUNTY BASE** **.1160**

*Base Includes: County Operations, County Debt Service*

### SCHOOL DISTRICT(S)

Dillon .1590 **.2750**

### CITIES/TOWNS

### SCHOOL DISTRICT

Dillon .0920 Dillon .1590 **.3670**

Lake View .1200 Dillon .1590 **.3950**

Latta .1420 Dillon .1590 **.4170**

### Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Solid Waste Disposal Fee	Solid Waste	Countywide	\$90.00

### Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	0.116

### Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$55,130**

## Dorchester

### Running Millage Totals

**COUNTY BASE** **.0713**

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

### SCHOOL DISTRICT(S)

Dorchester 2 .1811 **.2524**

Dorchester 4 .2570 **.3283**

### CITIES/TOWNS

### SCHOOL DISTRICT

North Charleston .0928 Dorchester 2 .1811 **.3452**

Summerville .0561 Dorchester 2 .1811 **.3085**

Harleyville .0750 Dorchester 4 .2570 **.4033**

Ridgeville .0778 Dorchester 4 .2570 **.4061**

St. George .0911 Dorchester 4 .2570 **.4194**

### 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	0.0625

### Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$373,308**

## Edgefield

### Running Millage Totals

**COUNTY BASE** **.0991**

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

#### SCHOOL DISTRICT(S)

Edgefield .1957 **.2948**

#### CITIES/TOWNS

#### SCHOOL DISTRICT

Johnston .0724 Edgefield .1957 **.3672**

Trenton .0690 Edgefield .1957 **.3638**

#### *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	0.0833

#### *Value of One Mill (based on county operations only)*

This helps determine the county's tax base for comparative analyses. **\$64,840**

## Fairfield

### Running Millage Totals

**COUNTY BASE** **.1514**

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

#### SCHOOL DISTRICT(S)

Fairfield .1929 **.3443**

#### CITIES/TOWNS

#### SCHOOL DISTRICT

Ridgeway .0481 Fairfield .1929 **.3924**

Winnsboro .0295 Fairfield .1929 **.3738**

#### *Other County Millages Not Included in County Base*

Fee Name	Purpose	Location	Millage Rate
County Fire	Fire	Countywide less Winnsboro	.0086

#### *Industrial Abatements (potential exemptions for qualified facilities)*

Jurisdiction	Millage Rate
County Abatement	0.1095

#### *Value of One Mill (based on county operations only)*

This helps determine the county's tax base for comparative analyses. **\$121,100**

## Florence

### Running Millage Totals

**COUNTY BASE** **.0803**

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

#### SCHOOL DISTRICT(S)

Florence 1 .1660 **.2463**

Florence 2 .2169 **.2972**

Florence 3 .1708 **.2511**

Florence 4 .2019 **.2822**

Florence 5 .2426 **.3229**

#### CITIES/TOWNS

#### SCHOOL DISTRICT

Florence .0549 Florence 1 .1660 **.3012**

Quinby .0123 Florence 1 .1660 **.2586**

Pamplico .0880 Florence 2 .2169 **.3852**

Lake City .1659 Florence 3 .1708 **.4170**

Olanta .0551 Florence 3 .1708 **.3062**

Timmonsville .1055 Florence 4 .2019 **.3877**

Johnsonville .0501 Florence 5 .2426 **.3730**

#### *Other County Millages Not Included in County Base*

Fee Name	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 6 Districts	.0181

Lynches Lake	Watershed	Coward area	.0191
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Salem Pole Cat	Watershed	Scranton area	.0169
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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	0.0769

#### *Value of One Mill (based on county operations only)*

This helps determine the county's tax base for comparative analyses. **\$408,879**

## Georgetown

### Running Millage Totals

COUNTY BASE .0397

*Base Includes: County Operations, Higher Education, Debt, Environmental Services, Law Enforcement, Economic Development, Bureau of Aging*

#### SCHOOL DISTRICT(S)

Georgetown .1125 **.1522**

#### CITIES/TOWNS

Andrews .1305 **.2827**

Georgetown .0820 **.2342**

#### SCHOOL DISTRICT

Georgetown .1125

Georgetown .1125 **.2342**

#### **Other County Millages Not Included in County Base**

Fee Name	Purpose	Location	Millage Rate
Fire District #1 (county)	Fire		.0246
Fire District #2 (Midway)	Fire		.0097
Fire District #3 MI/GC	Fire		.0100
Recycling/Greenboxes	Recycling	Tax Districts 1, 2, 3, 4, 41, & 42	.0024

#### **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	0.0397

#### **Value of One Mill (based on county operations only)**

This helps determine the county's tax base for comparative analyses. **\$524,137**

## Greenville

### Running Millage Totals

COUNTY BASE .0638

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

#### SCHOOL DISTRICT(S)

Anderson 2 .2325 **.2963**

Greenville .1564 **.2202**

Spartanburg 1 .2506 **.3144**

#### CITIES/TOWNS

Fountain Inn .0584 **.2786**

Greenville .0909 **.3111**

Greer .0939 **.3141**

Mauldin .0585 **.2787**

Simpsonville .0507 **.2709**

Travelers Rest .0869 **.3071**

#### SCHOOL DISTRICT

Greenville .1564

Greenville .1564 **.3111**

Greenville .1564 **.3141**

Greenville .1564 **.2787**

Greenville .1564 **.2709**

Greenville .1564 **.3071**

#### **Other County Millages Not Included in County Base**

Fee Name	Purpose	Location	Millage Rate
Berea Sewer	Sewer		.0215
Community Light Districts	Lights	Average of 16 Districts	.0978
Fire Districts	Fire	Average for 30 Districts	.0339
Greenville County Recreation	Recreation	Countywide less Greer, Greenville, Mauldin, and Si	.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		.0200
Upper Paris Mountain Community	Water		.0120
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 - Greenville	0.0909
City Abatement - Greer	0.0939
County Abatement	0.0585

#### **Value of One Mill (based on county operations only)**

This helps determine the county's tax base for comparative analyses. **\$147,406**

## Greenwood

### Running Millage Totals

**COUNTY BASE** **.0603**

*Base Includes: County Operations, Bonded Indebtedness*

### SCHOOL DISTRICT(S)

Greenwood 50	.2434	<b>.3037</b>
Greenwood 51	.2149	<b>.2752</b>
Greenwood 52	.2038	<b>.2641</b>

### CITIES/TOWNS

Greenwood	.1010	<b>SCHOOL DISTRICT</b>			
Hodges	.0466	Greenwood 50	.2434		<b>.4047</b>
Troy	.0174	Greenwood 50	.2434		<b>.3503</b>
Ninety Six	.1241	Greenwood 50	.2434		<b>.3211</b>
		Greenwood 52	.2038		<b>.3882</b>

### 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	0.101
County Abatement	0.0556

### Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$147,705**

## Hampton

### Running Millage Totals

**COUNTY BASE** **.1890**

*Base Includes: County Operations*

### SCHOOL DISTRICT(S)

Hampton 1	.2210	<b>.4100</b>
Hampton 2	.3220	<b>.5110</b>

### CITIES/TOWNS

Brunson	.0859	<b>SCHOOL DISTRICT</b>			
Hampton	.0710	Hampton 1	.2210		<b>.4959</b>
Yemassee	.0680	Hampton 1	.2210		<b>.4810</b>
Estill	.1540	Hampton 1	.2210		<b>.4780</b>
Gifford	.0500	Hampton 2	.3220		<b>.6650</b>
		Hampton 2	.3220		<b>.5610</b>

### Other County Millages Not Included in County Base

Fee Name	Purpose	Location	Millage Rate
Rural Fire	Fire	Unincorporated	.0130

### Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	0.189

### Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$42,428**

## 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	.1353	<b>.1816</b>
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### CITIES/TOWNS

Atlantic Beach	.0900	<b>SCHOOL DISTRICT</b>			
Aynor	.0708	Horry	.1353		<b>.2716</b>
Briarcliffe Acres	.0500	Horry	.1353		<b>.2524</b>
Conway	.0866	Horry	.1353		<b>.2316</b>
Loris	.1050	Horry	.1353		<b>.2682</b>
Myrtle Beach	.0614	Horry	.1353		<b>.2866</b>
North Myrtle Beach	.0305	Horry	.1353		<b>.2430</b>
Surfside Beach	.0440	Horry	.1353		<b>.2121</b>
		Horry	.1353		<b>.2256</b>

### 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. **\$1,530,000**

## Jasper

### Running Millage Totals

**COUNTY BASE** **.1095**

*Base Includes: County Operations, Emergency Services*

### SCHOOL DISTRICT(S)

Jasper	.1125	<b>.2220</b>
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### CITIES/TOWNS

Hardeeville	.1470	<b>SCHOOL DISTRICT</b>			
Ridgeland	.1100	Jasper	.1125		<b>.3690</b>
		Jasper	.1125		<b>.3320</b>

### Other County Millages Not Included in County Base

Fee Name	Purpose	Location	Millage Rate
Cherry Point Fire	Fire	Cherry Point	.0310

### Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	0.1095

### Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$93,400**

## Kershaw

### Running Millage Totals

**COUNTY BASE** **.2114**

*Base Includes: County Operations, Debt, Library, Capital, County Recreation*

### SCHOOL DISTRICT(S)

Kershaw .1653 **.3767**

### CITIES/TOWNS

### SCHOOL DISTRICT

Camden .0820 Kershaw .1653 **.4587**

### *Other County Millages Not Included in County Base*

Fee Name	Purpose	Location	Millage Rate
County Fire	Fire	Unincorporated areas	.0092
Lugoff Fire District	Fire	City of Lugoff	.0210

### *Industrial Abatements (potential exemptions for qualified facilities)*

Jurisdiction	Millage Rate
County Abatement	0.0934

### *Value of One Mill (based on county operations only)*

This helps determine the county's tax base for comparative analyses. **\$185,800**

## Lancaster

### Running Millage Totals

**COUNTY BASE** **.0715**

*Base Includes: County Operations, Debt, Capital Improvements*

### SCHOOL DISTRICT(S)

Lancaster .1605 **.2320**

### CITIES/TOWNS

### SCHOOL DISTRICT

Kershaw .0648 Lancaster .1605 **.2968**  
 Lancaster .1370 Lancaster .1605 **.3690**

### *Special Fees (additional charges)*

Fee Name	Purpose	Location	Fee
#14 Fire District	Fire Fee- per 2,500 sqft	Pleasant Valley	\$75.00
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	0.137
County Abatement	0.0715

### *Value of One Mill (based on county operations only)*

This helps determine the county's tax base for comparative analyses. **\$187,051**

## Laurens

### Running Millage Totals

**COUNTY BASE** **.0798**

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

### SCHOOL DISTRICT(S)

Greenville 52 .1564 **.2362**

Laurens 55 .1820 **.2618**

Laurens 56 .1800 **.2598**

Ware Shoals 51 .2030 **.2828**

### CITIES/TOWNS

### SCHOOL DISTRICT

Fountain Inn .0584 Greenville 52 .1564 **.2946**

Gray Court .0720 Laurens 55 .1820 **.3338**

Laurens .1200 Laurens 55 .1820 **.3818**

Clinton .0985 Laurens 56 .1800 **.3583**

### *Other County Millages Not Included in County Base*

Fee Name	Purpose	Location	Millage Rate
County Fire	Fire	Countywide less the cities of Laurens, Clinton, Fo	.0200
Education Colleges	Piedmont Tech & USC	Countywide	.0010
Spec. Tax District - Greenpond	Road Maintenance	Rabon Mini-Farms Subdivision	.0180
Spec. Tax District - Laurens	Road Maintenance	Herron Road was paved	.0650

### *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	\$60.00

### *Industrial Abatements (potential exemptions for qualified facilities)*

Jurisdiction	Millage Rate
City Abatement - Clinton	0.0985
City Abatement - Laurens	0.06
County Abatement	0.0798

### *Value of One Mill (based on county operations only)*

This helps determine the county's tax base for comparative analyses. **\$150,000**

## Lee

### Running Millage Totals

**COUNTY BASE** **.1530**

*Base Includes: County Operations, 2004 County Bond, 2005 County Bond, 2002 GO Bond*

### SCHOOL DISTRICT(S)

Lee .1861 **.3391**

### CITIES/TOWNS

### SCHOOL DISTRICT

Bishopville .1140 Lee .1861 **.4531**

Lynchburg .1400 Lee .1861 **.4791**

### *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	0.153

### *Value of One Mill (based on county operations only)*

This helps determine the county's tax base for comparative analyses. **\$29,956**

## Lexington

### Running Millage Totals

**COUNTY BASE** **.0741**

*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, Midlands Tech Capital*

### SCHOOL DISTRICT(S)

Lexington 1	.2871		<b>.3612</b>
Lexington 2	.1732		<b>.2473</b>
Lexington 3	.2724		<b>.3465</b>
Lexington 4	.2754		<b>.3495</b>
Lexington 5	.2311		<b>.3052</b>

### CITIES/TOWNS

### SCHOOL DISTRICT

Gilbert	.0050	Lexington 1	.2871	<b>.3662</b>
Lexington	.0362	Lexington 1	.2871	<b>.3974</b>
Pelion	.0176	Lexington 1	.2871	<b>.3788</b>
Summit	.0061	Lexington 1	.2871	<b>.3673</b>
Cayce	.0425	Lexington 2	.1732	<b>.2898</b>
Springdale	.0580	Lexington 2	.1732	<b>.3053</b>
West Columbia	.0510	Lexington 2	.1732	<b>.2983</b>
Batesburg-Leesville	.0964	Lexington 3	.2724	<b>.4429</b>
Swansea	.0869	Lexington 4	.2754	<b>.4364</b>
Chapin	.0119	Lexington 5	.2311	<b>.3171</b>
Columbia	.0990	Lexington 5	.2311	<b>.4042</b>

### Other County Millages Not Included in County Base

Fee Name	Purpose	Location	Millage Rate
Irmo-Chapin Rec. Comm	Recreation Bonds	District Five	.0046
Irmo-Chapin Rec. Comm	Recreation	District Five	.0124
Isle of Pines	Water & Sewer	District Five	.0588
Lexington County Rec. & Aging Comm.	Recreation Bonds	Countywide less District Five	.0027
Lexington County Rec. & Aging Comm.	Recreation	Countywide less District Five	.0113
Rural Fire	Fire	Countywide less the cities of Cayce, West Columbia	.0130
Rural Fire Bonds	Fire Bonds	Countywide less cities of Cayce and West Columbia	.0005

### Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Sanitation		City of Irmo	\$140.40
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	0.0689

### Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$803,620**

## Marion

### Running Millage Totals

**COUNTY BASE** **.0970**

*Base Includes: County Operations, Capital Improvement*

### SCHOOL DISTRICT(S)

Marion 1	.1810		<b>.2780</b>
Marion 2	.1740		<b>.2710</b>
Marion 7	.2100		<b>.3070</b>

### CITIES/TOWNS

### SCHOOL DISTRICT

Marion	.1260	Marion 1	.1810	<b>.4040</b>
Sellers	.1550	Marion 1	.1810	<b>.4330</b>
Mullins	.1520	Marion 2	.1740	<b>.4230</b>
Nichols	.0880	Marion 2	.1740	<b>.3590</b>

### Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Fire Fee	Fire	Mfg, unincorporated areas	\$500.00
Fire Fee	Fire	Real estate, incorporated areas	\$35.00
Fire Fee	Fire	Per Vehicle, unincorporated areas	\$5.00
Road and Bridge Fee	Road and Bridge Maintenance	Per Vehicle	\$30.00

### Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	0.102

### 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** **.0867**

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

### SCHOOL DISTRICT(S)

Marlboro	.1853		<b>.2720</b>
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### CITIES/TOWNS

### SCHOOL DISTRICT

Bennettsville	.1070	Marlboro	.1853	<b>.3790</b>
Blenheim	.0530	Marlboro	.1853	<b>.3250</b>
Clio	.1070	Marlboro	.1853	<b>.3790</b>
McCull	.0900	Marlboro	.1853	<b>.3620</b>
Tatum	.0130	Marlboro	.1853	<b>.2850</b>

### Other County Millages Not Included in County Base

Fee Name	Purpose	Location	Millage Rate
Rural Fire	Fire	Countywide less Bennettsville & Clio	.0100

### 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	

### 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** **.1137**

*Base Includes: County Operations, 2006 County Bond, 2005 County Bond*

**SCHOOL DISTRICT(S)**

McCormick .1578 **.2715**

CITIES/TOWNS	MILLAGE RATE	SCHOOL DISTRICT	MILLAGE RATE	TOTAL
McCormick	.1106	McCormick	.1578	<b>.3821</b>

***Other County Millages Not Included in County Base***

Fee Name	Purpose	Location	Millage Rate
Savannah Lakes Village	Public Safety	Savannah Lakes Village	.0200

***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	0.107

***Value of One Mill (based on county operations only)***

This helps determine the county's tax base for comparative analyses. **\$33,000**

## Newberry

### Running Millage Totals

**COUNTY BASE** **.1453**

*Base Includes: County Operations, Debt Service*

**SCHOOL DISTRICT(S)**

Newberry .2417 **.3870**

CITIES/TOWNS	MILLAGE RATE	SCHOOL DISTRICT	MILLAGE RATE	TOTAL
Little Mountain	.0320	Newberry	.2417	<b>.4190</b>
Newberry	.0860	Newberry	.2417	<b>.4730</b>
Pomaria	.0040	Newberry	.2417	<b>.3910</b>
Prosperity	.0410	Newberry	.2417	<b>.4280</b>
Whitmire	.1091	Newberry	.2417	<b>.4961</b>

***Industrial Abatements (potential exemptions for qualified facilities)***

Jurisdiction	Millage Rate
County Abatement	0.1453

***Value of One Mill (based on county operations only)***

This helps determine the county's tax base for comparative analyses. **\$100,433**

## Oconee

### Running Millage Totals

**COUNTY BASE** **.0697**

*Base Includes: County Operations, Bonds, Economic Development, Bridges/Culverts*

**SCHOOL DISTRICT(S)**

Oconee .1343 **.2040**

CITIES/TOWNS	MILLAGE RATE	SCHOOL DISTRICT	MILLAGE RATE	TOTAL
Salem	.0300	Oconee	.1343	<b>.2340</b>
Seneca	.0500	Oconee	.1343	<b>.2540</b>
Walhalla	.0840	Oconee	.1343	<b>.2880</b>
West Union	.0390	Oconee	.1343	<b>.2430</b>
Westminster	.0880	Oconee	.1343	<b>.2920</b>

***Other County Millages Not Included in County Base***

Fee Name	Purpose	Location	Millage Rate
Keowee Fire District	Fire	District 17	.0137

***Industrial Abatements (potential exemptions for qualified facilities)***

Jurisdiction	Millage Rate
County Abatement	0.0697

***Value of One Mill (based on county operations only)***

This helps determine the county's tax base for comparative analyses. **\$418,708**

## 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	.2330	<b>.3550</b>
Orangeburg 4	.2150	<b>.3370</b>
Orangeburg 5	.2390	<b>.3610</b>

### CITIES/TOWNS

		SCHOOL DISTRICT		
Elloree	.0670	Orangeburg 3	.2330	<b>.4220</b>
Eutawville	.0600	Orangeburg 3	.2330	<b>.4150</b>
Holly Hill	.0680	Orangeburg 3	.2330	<b>.4230</b>
Santee	.0900	Orangeburg 3	.2330	<b>.4450</b>
Vance	.0500	Orangeburg 3	.2330	<b>.4050</b>
Branchville	.0660	Orangeburg 4	.2150	<b>.4030</b>
Cope	.0250	Orangeburg 4	.2150	<b>.3620</b>
Cordova	.0110	Orangeburg 4	.2150	<b>.3480</b>
Neeses	.0330	Orangeburg 4	.2150	<b>.3700</b>
Norway	.0500	Orangeburg 4	.2150	<b>.3870</b>
Springfield	.0580	Orangeburg 4	.2150	<b>.3950</b>
Bowman	.0700	Orangeburg 5	.2390	<b>.4310</b>
Livingston	.0200	Orangeburg 5	.2390	<b>.3810</b>
Neeses	.0330	Orangeburg 5	.2390	<b>.3940</b>
North	.0750	Orangeburg 5	.2390	<b>.4360</b>
Orangeburg	.0840	Orangeburg 5	.2390	<b>.4450</b>
Rowesville	.0400	Orangeburg 5	.2390	<b>.4010</b>
Woodford	.0070	Orangeburg 5	.2390	<b>.3680</b>

### 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	.0170
Watershed	Drainage	Districts 35 and 37	.0120
Whittaker Heights	Street Lights	Whittaker Heights Subdivision	.0060

### Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	0.096

### Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$230,431**

## Pickens

### Running Millage Totals

COUNTY BASE .0600

*Base Includes: County Operations, Bonds*

### SCHOOL DISTRICT(S)

Pickens .1371 **.1971**

### CITIES/TOWNS

		SCHOOL DISTRICT	
Central	.0610	Pickens	.1371 <b>.2581</b>
Clemson	.0779	Pickens	.1371 <b>.2750</b>
Easley	.0610	Pickens	.1371 <b>.2581</b>
Liberty	.0775	Pickens	.1371 <b>.2746</b>
Norris	.0772	Pickens	.1371 <b>.2743</b>
Pickens	.0467	Pickens	.1371 <b>.2438</b>
Six Mile	.0360	Pickens	.1371 <b>.2331</b>

### 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	.0327
Saluda Lake	Lake Improvement	Saluda Lake	.0106
Sedgewood	Street Lights	Sedgewood Subdivision	.0070
Shady Grove	Fire Protection		.0145

### Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Fire Districts	Fire	Average for 11 Districts	\$58.59
Meadowwoods		Per Parcel	\$149.28
Saluda Ridge		Per Parcel	\$35.00

### Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
City Abatement - Easley	0.061
City Abatement - Liberty	0.0775
County Abatement	0.06

### Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$390,603**

## Richland

### Running Millage Totals

**COUNTY BASE** **.0983**

*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*

### SCHOOL DISTRICT(S)

Lexington 5	.2329	<b>.3312</b>
Richland 1	.2608	<b>.3591</b>
Richland 2	.2735	<b>.3718</b>

### CITIES/TOWNS

Columbia	.0990	Richland 1	.2608	<b>.4581</b>
Eastover	.1200	Richland 1	.2608	<b>.4791</b>
Forest Acres	.0514	Richland 1	.2608	<b>.4105</b>
Columbia	.0990	Richland 2	.2735	<b>.4708</b>
Forest Acres	.0514	Richland 2	.2735	<b>.4232</b>

### SCHOOL DISTRICT

Richland 1	.2608	<b>.4581</b>
Richland 1	.2608	<b>.4791</b>
Richland 1	.2608	<b>.4105</b>
Richland 2	.2735	<b>.4708</b>
Richland 2	.2735	<b>.4232</b>

### *Other County Millages Not Included in County Base*

Fee Name	Purpose	Location	Millage Rate
Drainage Bonds	Drainage	Unincorporated areas	.0006
East Richland PSD	Water/Sewer Bonds	Roughly Arcadia Lakes & Forest Acres	.0080
Recreation Bonds	Recreation Bonds	Countywide less Columbia	.0018
Recreation Commission	Recreation	Countywide less Columbia	.0105
Rural Fire	Fire Bonds	Countywide less Arcadia Lakes, Columbia, & Irmo	.0007
Stormwater Management	Stormwater		.0033

### *Special Fees (additional charges)*

Fee Name	Purpose	Location	Fee
Residential Solid Waste Fee	Solid Waste	Unincorporated areas	\$205.00
Road Maintenance Fee	Repair County Roads	All motor vehicles	\$20.00
Transit Fee	Fund regional bus system	Per business motor vehicles	\$24.00
Transit Fee	Fund regional bus system	Per personal motor vehicles	\$16.00

### *Industrial Abatements (potential exemptions for qualified facilities)*

Jurisdiction	Millage Rate
County Abatement	0.0764

### *Value of One Mill (based on county operations only)*

This helps determine the county's tax base for comparative analyses. **\$1,197,000**

## Saluda

### Running Millage Totals

**COUNTY BASE** **.1533**

*Base Includes: County Operations, Bonds, Law Enforcement, Planning and Economic Development, Public Building Maintenance, Piedmont Technical, Fire Board*

### SCHOOL DISTRICT(S)

Aiken 2	.1531	<b>.3064</b>
Lexington 55	.2724	<b>.4257</b>
Saluda 77	.1846	<b>.3379</b>

### CITIES/TOWNS

Monetta	.0170	Aiken 2	.1531	<b>.3234</b>
Ridge Spring	.0950	Aiken 2	.1531	<b>.4014</b>
Batesburg-Leesville	.0964	Lexington 55	.2724	<b>.5221</b>
Saluda	.0823	Saluda 77	.1846	<b>.4202</b>

### SCHOOL DISTRICT

Aiken 2	.1531	<b>.3234</b>
Aiken 2	.1531	<b>.4014</b>
Lexington 55	.2724	<b>.5221</b>
Saluda 77	.1846	<b>.4202</b>

### *Industrial Abatements (potential exemptions for qualified facilities)*

Jurisdiction	Millage Rate
County Abatement	0.1533

### *Value of One Mill (based on county operations only)*

This helps determine the county's tax base for comparative analyses. **\$42,291**

## Spartanburg

### Running Millage Totals

**COUNTY BASE** **.0717**

*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	.1564		.2281
Spartanburg 1	.2513		.3230
Spartanburg 2	.2030		.2747
Spartanburg 3	.2492		.3209
Spartanburg 4	.1871		.2588
Spartanburg 5	.2212		.2929
Spartanburg 6	.1868		.2585
Spartanburg 7	.2190		.2907

### CITIES/TOWNS

Campobello	.1080		.4310
Inman	.0673		.3903
Landrum	.0729		.3959
Chesnee	.1320		.4067
Cowpens	.1072		.4281
Pacolet	.0702		.3911
Woodruff	.1160		.3748
Duncan	.0704		.3633
Greer	.0939		.3868
Lyman	.0544		.3473
Reidville	.0150		.3079
Wellford	.0612		.3541
Spartanburg	.1032		.3617
Spartanburg	.1032		.3939

### SCHOOL DISTRICT

Spartanburg 1	.2513		.4310
Spartanburg 1	.2513		.3903
Spartanburg 1	.2513		.3959
Spartanburg 2	.2030		.4067
Spartanburg 3	.2492		.4281
Spartanburg 3	.2492		.3911
Spartanburg 4	.1871		.3748
Spartanburg 5	.2212		.3633
Spartanburg 5	.2212		.3868
Spartanburg 5	.2212		.3473
Spartanburg 5	.2212		.3079
Spartanburg 5	.2212		.3541
Spartanburg 6	.1868		.3617
Spartanburg 7	.2190		.3939

### Other County Millages Not Included in County Base

Fee Name	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 38 Districts	.0187
Lakewood Hills	Street Lights	Lakewood Hills Subdivision	.0080
Metro Sub District B	Water		.0505
Spartanburg Sanitary Sewer	Sewer	Sewer District S3	.0082
Startex Wellford Water District	Water		.0116
Twin Lakes	Dam Maintenance	Twin Lakes Subdivision	.0170
Woodruff Roebuck Water District	Water		.0124

### 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	0.0939
City Abatement - Spartanburg	0.1032
County Abatement	0.061

### Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$839,332**

## Sumter

### Running Millage Totals

**COUNTY BASE** **.1026**

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

### SCHOOL DISTRICT(S)

Sumter 17	.1567		.2593
Sumter 2	.1708		.2734

### CITIES/TOWNS

Sumter	.0960		.3553
Mayesville	.0500		.3234
Pinewood	.0540		.3274
Sumter	.0960		.3694

### SCHOOL DISTRICT

Sumter 17	.1567		.3553
Sumter 2	.1708		.3234
Sumter 2	.1708		.3274
Sumter 2	.1708		.3694

### Other County Millages Not Included in County Base

Fee Name	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 2 Districts	.2115

### Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	0.1176

### Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$256,800**

## Union

### Running Millage Totals

**COUNTY BASE** **.1288**

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

### SCHOOL DISTRICT(S)

Union	.1679		.2967
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### CITIES/TOWNS

Carlisle	.1580		.4547
Jonesville	.1010		.3977
Union	.0743		.3710

### SCHOOL DISTRICT

Union	.1679		.4547
Union	.1679		.3977
Union	.1679		.3710

### Other County Millages Not Included in County Base

Fee Name	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 11 Districts	.0124

### Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
City Abatement - Jonesville	0.101
City Abatement - Union	0.0743
County Abatement	0.1288

### Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$58,600**

## Williamsburg

### Running Millage Totals

**COUNTY BASE** **.1454**

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

**SCHOOL DISTRICT(S)**

Williamsburg .1390 **.2844**

**CITIES/TOWNS**

Andrews .1305 **.4149**

Greeleyville .1664 **.4508**

Hemingway .0950 **.3794**

Kingstree .1486 **.4330**

**SCHOOL DISTRICT**

Williamsburg .1390

Williamsburg .1390

Williamsburg .1390

Williamsburg .1390

**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	0.1404

**Value of One Mill (based on county operations only)**

This helps determine the county's tax base for comparative analyses. **\$76,150**

## York

### Running Millage Totals

**COUNTY BASE** **.0626**

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

**SCHOOL DISTRICT(S)**

Clover 2 .1870 **.2496**

Fort Mill 4 .1994 **.2620**

Rock Hill 3 .1996 **.2622**

York 1 .1986 **.2612**

**CITIES/TOWNS**

Clover .1060 **.3556**

Fort Mill .0810 **.3430**

Tega Cay .0830 **.3450**

Rock Hill .0950 **.3572**

Hickory Grove .0340 **.2952**

Sharon .0300 **.2912**

York .1150 **.3762**

**SCHOOL DISTRICT**

Clover 2 .1870

Fort Mill 4 .1994

Fort Mill 4 .1994

Rock Hill 3 .1996

York 1 .1986

York 1 .1986

York 1 .1986

**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	.0042
Solid Waste Program	Solid Waste	Unincorporated Areas	.0037

**Industrial Abatements (potential exemptions for qualified facilities)**

Jurisdiction	Millage Rate
City Abatement - Rock Hill	0.095
County Abatement	0.0584

**Value of One Mill (based on county operations only)**

This helps determine the county's tax base for comparative analyses. **\$841,000**

## Local Option Sales Tax Credit Factors

### Abbeville

City	City TCF	County TCF	Total TCF
Abbeville	0.001661	0.000800	0.002461
Calhoun Falls	0.002590	0.000800	0.003390
Donalds	0.000379	0.000800	0.001179
Honea Path	0.002918	0.000800	0.003718
Ware Shoals	0.001000	0.000800	0.001800

### Allendale

City	City TCF	County TCF	Total TCF
Allendale	0.001942	0.000760	0.002702
Fairfax	0.001200	0.000760	0.001960

### Bamberg

City	City TCF	County TCF	Total TCF
Bamberg	0.001039	0.001190	0.002229
Denmark	0.002358	0.001190	0.003548
Ehrhardt	0.001787	0.001190	0.002977
Olar	0.002340	0.001190	0.003530

### Barnwell

City	City TCF	County TCF	Total TCF
Barnwell	0.001515	0.001515	0.003030
Blackville	0.002738	0.001515	0.004253
Snelling	0.000630	0.001515	0.002145
Williston	0.001410	0.001515	0.002925

### Berkeley

City	City TCF	County TCF	Total TCF
Bonneau	0.000674	0.001379	0.002053
Charleston	0.000207	0.001379	0.001586
Goose Creek	0.001517	0.001379	0.002896
Hanahan	0.001531	0.001379	0.002910
Jamestown	0.001867	0.001379	0.003246
Moncks Corner	0.001878	0.001379	0.003257
Otranto (Hanahan)	0.001531	0.001379	0.002910
St. Stephen	0.002235	0.001379	0.003614
Summerville	0.001118	0.001379	0.002497

### Calhoun

City	City TCF	County TCF	Total TCF
Cameron	0.001413	0.000734	0.002147
St. Matthews	0.002046	0.000734	0.002780

### Charleston

City	City TCF	County TCF	Total TCF
Awendaw	0.000130	0.000940	0.001070
Charleston	0.000900	0.000940	0.001840
Folly Beach	0.000180	0.000940	0.001120
Isle of Palms	0.000150	0.000940	0.001090
Lincolntonville	0.000160	0.000940	0.002550
McClellanville	0.000250	0.000940	0.001190
Mt. Pleasant	0.000530	0.000940	0.001470
North Charleston	0.001050	0.000940	0.001990
Sullivan's Island	0.000110	0.000940	0.001050
Summerville	0.000870	0.000940	0.001810

### Chester

City	City TCF	County TCF	Total TCF
Chester	0.002755	0.001964	0.004719
Fort Lawn	0.001882	0.001964	0.003846
Great Falls	0.004096	0.001964	0.006060

### Chesterfield

City	City TCF	County TCF	Total TCF
Cheraw	0.002269	0.001827	0.004096
Chesterfield	0.003165	0.001827	0.004992
Jefferson	0.003246	0.001827	0.005073
McBee	0.002252	0.001827	0.004079
Pageland	0.002200	0.001827	0.004027
Patrick	0.003575	0.001827	0.005402

### Clarendon

City	City TCF	County TCF	Total TCF
Manning	0.002930	0.001495	0.004425
Summerton	0.002717	0.001495	0.004212
Turbeville	0.004193	0.001495	0.005688

### Colleton

City	City TCF	County TCF	Total TCF
Edisto Beach	0.000090	0.000955	0.001045
Walterboro	0.001863	0.000955	0.002818

### Darlington

City	City TCF	County TCF	Total TCF
Darlington	0.002624	0.001355	0.003979
Hartsville	0.002354	0.001355	0.003709
Lamar	0.003655	0.001355	0.005010
Society Hill	0.005426	0.001355	0.006781

### Dillon

City	City TCF	County TCF	Total TCF
Dillon	0.001980	0.001570	0.003550
Lake View	0.002240	0.001570	0.003810
Latta	0.002600	0.001570	0.004170

### Edgefield

City	City TCF	County TCF	Total TCF
Johnston	0.001666	0.001079	0.002745
Trenton	0.000575	0.001079	0.001654

### Florence

City	City TCF	County TCF	Total TCF
Florence	0.002206	0.001983	0.004189
Johnsonville	0.004685	0.001983	0.006668
Lake City	0.003288	0.001983	0.005271
Olanta	0.004686	0.001983	0.006669
Pamplico	0.004704	0.001983	0.006687
Quinby	0.007077	0.001983	0.009060
Timmonsville	0.006223	0.001983	0.008206

### Hampton

City	City TCF	County TCF	Total TCF
Brunson	0.001265	0.001252	0.002517
Estill	0.001166	0.001252	0.002418
Gifford	0.002670	0.001252	0.003922
Hampton	0.000521	0.001252	0.001773
Yemasee	0.001699	0.001252	0.002951

### Jasper

City	City TCF	County TCF	Total TCF
Hardeeville	0.001996	0.000935	0.002931
Ridgeland	0.004100	0.000935	0.005035

### Kershaw

City	City TCF	County TCF	Total TCF
Camden	0.002700	0.001105	0.003805

### Lancaster

City	City TCF	County TCF	Total TCF
Kershaw	0.002500	0.000659	0.003159
Lancaster	0.001735	0.000659	0.002394

### Laurens

City	City TCF	County TCF	Total TCF
Clinton	0.002790	0.001090	0.003880
Fountain Inn	0.001000	0.001090	0.002090
Gray Court	0.002650	0.001090	0.003740
Laurens	0.002200	0.001090	0.003290

### Lee

City	City TCF	County TCF	Total TCF
Bishopville	0.000886	0.001162	0.002048
Lynchburg	0.003281	0.001162	0.004443

### Marion

City	City TCF	County TCF	Total TCF
Marion	0.001739	0.001302	0.003041
Mullins	0.002195	0.001302	0.003497
Nichols	0.001279	0.001302	0.002581
Sellers	0.004444	0.001302	0.005746

### Marlboro

City	City TCF	County TCF	Total TCF
Bennettsville	0.001950	0.000968	0.002918
Blenheim	0.001564	0.000968	0.002532
Clio	0.002366	0.000968	0.003334
McCull	0.002366	0.000968	0.003334
Tatum	0.001394	0.000968	0.002362

### McCormick

City	City TCF	County TCF	Total TCF
McCormick	0.029320	0.000433	0.029753

### Pickens

City	City TCF	County TCF	Total TCF
Central	0.002372	0.001000	0.003372
Clemson	0.001239	0.001000	0.002239
Easley	0.001530	0.001000	0.002530
Liberty	0.002041	0.001000	0.003041
Norris	0.002251	0.001000	0.003251
Pickens	0.002260	0.001000	0.003260
Six Mile	0.001561	0.001000	0.002561

### Richland

City	City TCF	County TCF	Total TCF
Columbia	0.002207	0.001520	0.003727
Eastover	0.004472	0.001520	0.005992
Forest Acres	0.001362	0.001520	0.002882

### Saluda

City	City TCF	County TCF	Total TCF
Batesburg/Leesville	0.002658	0.000712	0.003370
Monetta	0.002171	0.000712	0.002883
Ridge Spring	0.001857	0.000712	0.002569
Saluda	0.001202	0.000712	0.001914

### Sumter

City	City TCF	County TCF	Total TCF
Mayesville	0.002200	0.001721	0.003921
Pinewood	0.002500	0.001721	0.004221
Sumter	0.002014	0.001721	0.003735

### Williamsburg

City	City TCF	County TCF	Total TCF
Andrews	0.001461	0.001016	0.002477
Greelyville	0.003032	0.001016	0.004048
Hemingway	0.003036	0.001016	0.004052
Kingstree	0.004450	0.001016	0.005466

# 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 - 6.0% for 2007; 6.75% for 2006
- All other personal property - 10.5%

Abatement of the county portion of property taxes is available to qualifying manufacturers, distribution facilities, corporate headquarters and corporate offices. 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%	
	<hr/>	
Assessed Value	\$5,250,000	
Millage Rate (example)	x .235	
	<hr/>	
Property Tax	\$1,233,750	
County Abatement:	\$5,250,000	
	x .079	
	<hr/>	
	\$414,750	- \$414,750
		<hr/>
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%	
	<hr/>	
Assessed Value	\$8,000	
Millage Rate (example)	x .235	
	<hr/>	
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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