

# *South Carolina Property Tax Rates By County*

## *2007*





# METHODOLOGY OF PROPERTY TAX COLLECTION

The *South Carolina Property Tax Rates Report* is produced annually to provide information for state and local officials on millage rates for every county of the state. The SC Association of Counties requests categorical breakdowns of millage rates and fees in order to provide a complete listing of charges by county. We appreciate the contribution of all the County Auditors in developing each year's report. The information provided for each county is listed below in the order that it is presented in the report.

**COUNTY BASE MILLAGE RATE:** 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.

**SCHOOL DISTRICT(S) MILLAGE RATE:** **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. Beginning in 2007, residential owner-occupied properties are exempt from the school property tax and are not charged a school district millage rate.

**MUNICIPAL MILLAGE RATES:** If the city or town charges a millage rate, it will appear with its respective county listing.

**OTHER COUNTY MILLAGE RATES NOT INCLUDED IN COUNTY BASE:** Special purpose districts and special tax districts may charge mills for a specific purpose such as fire protection, water/sewer service, road maintenance, lights, recycling, recreation, etc. The location where the millage is charged is listed in the report.

**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 State law, a five year 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 applied, the property is not eligible for the local option tax credit factor until the five year abatement period expires. 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. More information about abatement of industrial properties may be obtained from the SC Department of Revenue.

**VALUE OF ONE MIL (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 CREDIT FACTOR:** Page 17 lists County/City Tax Credit Factors for jurisdictions with a local option sales tax.

## ESTIMATING PROPERTY TAXES / EXAMPLES

1.) **DETERMINE THE TOTAL MILLAGE RATE** that applies to the property by adding the county base millage rate, the city millage rate (if charged -- only cities charging a millage appear with their respective county listings), the school district millage rate (except for owner-occupied residential properties), and any applicable "other" special purpose/special tax district mills charged to your property.

$$\text{County Base} + \text{School District (if applicable)} + \text{City/Town (if applicable)} + \text{Other/Special Mills (if applicable)} = \text{Total Millage}$$

2.) **DETERMINE THE ASSESSED VALUE OF THE PROPERTY.** Multiply the assessment ratio (set forth by State law dependent on property classification) by the fair market value of the property. 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 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%
- All other personal property - 10.5%

3.) **MULTIPLY THE ASSESSED VALUE BY THE TOTAL MILLAGE RATE.** Assessed Value x Millage Rate = Property Tax

Industrial Property Example with 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:	-\$414,750*
*\$5,250,000 x .079 (example) = \$414,750	
Property Tax with Abatement	<b>\$819,000</b>
During the 5 years that the county abatement is applied, the property is not eligible for the local option sales tax credit.	

Residential Property Example	
Fair Market Value of Property	\$200,000
Assessment Ratio on owner-occupied home	x 4%
Assessed Value	\$8,000
Millage Rate (example)	x .235
Property Tax	<b>\$1,880</b>
Residential owner-occupied properties are exempt from school property taxes. Omit school district millages from the total millage rate to calculate property tax for this property classification.	



# South Carolina Property Tax Rates for 2007

## Abbeville

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Abbeville County .09680

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

#### MUNICIPAL MILLAGE

City	Millage Rate
Abbeville	.09900
Calhoun Falls	.13400
Donalds	.02000
Honea Path	.11600
Ware Shoals	.09200

#### SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Abbeville	.20840
Greenwood 51	.20790

#### OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Rural Fire	Fire	Unincorporated areas & Donalds	.00930
Rural Landfill	Solid Waste	Unincorporated areas & Donalds	.00880

#### 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	\$18.50

#### Industrial Abatments (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.09680

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

This helps determine the county's tax base for comparative analyses. \$54,600

## Aiken

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Aiken County .07470

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

#### MUNICIPAL MILLAGE

City	Millage Rate
Aiken	.06600
Jackson	.05600
Monetta	.01700
New Ellenton	.07740
North Augusta	.07720
Perry	.03000
Salley	.05000
Wagener	.06000

#### SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Aiken	.15490

#### OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
College Acres Public Works	Water/Sewer	College Acres Area	.03770

#### Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Commercial Fire Fee Average	Fire	Average for 16 districts	\$229.70
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	\$18.00

#### Industrial Abatments (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.06960

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

This helps determine the county's tax base for comparative analyses. \$469,203

To Estimate Total Millage for a Property: County Base + School District (except for owner-occupied residential) + City (if applicable) + Other/Special Mills (if applicable) = Total Millage

## Allendale

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Allendale County .22600

*\* County Base Includes: County Operations, Capital Improvements, Hospital Operations*

#### MUNICIPAL MILLAGE

City	Millage Rate
Allendale	.15600
Fairfax	.09800

#### SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Allendale	.30100

### Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Sanitation & Fire	Sanitation & Fire Protection	Countywide, 67.50 + .50/acre	\$67.50

### Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.26000

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

This helps determine the county's tax base for comparative analyses. \$19,639

## Anderson

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Anderson County .08470

*\* County Base Includes: County Operations, Capital Projects Fund, G.O. Bond 1994 Series, Roads and Bridges, Sheriff Prior Deficit, GO Bond 2007 Series, Library, Library Bond 1998, County EMS, G.O. Bond 2002 Series, Sheriff's Department Fund, GO Bond 2005 Series*

#### MUNICIPAL MILLAGE

City	Millage Rate
Anderson	.12700
Belton	.11200
Clemson	.07950
Easley	.06100
Honea Path	.11600
Iva	.16230
Pendleton	.14500
West Pelzer	.09500
Williamston	.11000

#### SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Anderson 1	.18910
Anderson 2	.24180
Anderson 3	.20050
Anderson 4	.20960
Anderson 5	.20820

### OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Anderson County Sewer	Sewer	Unincorporated Areas less Homeland & Piedmont	.00300
Big Creek	Watershed	School District 1	.00130
Broadmouth	Watershed	School Districts 1&2	.00150
Brushy Creek	Watershed	School District 1	.00060
Cobbs Glen Public Service	Lights	School District 5	.00500
Homeland Park	Water/Sewer	Homeland Park	.01600
Metro EMS	EMS	Unincorporated Areas & Anderson	.00320
Piedmont Public Service	Water/Sewer	Piedmont	.08100
Rural Fire	Fire	Unincorporated	.00600
Sedgewood Public Service	Water/Sewer	Sedgewood	.00500
Three & Twenty	Watershed	School District 4	.00140

### Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
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	\$60.00
Thornwood Acres		Thornwood Acres	\$260.00

### Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.08470

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

This helps determine the county's tax base for comparative analyses. \$528,000

**To Estimate Total Millage for a Property: County Base + School District (except for owner-occupied residential) + City (if applicable) + Other/Special Mills (if applicable) = Total Millage**

## Bamberg

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Bamberg County .13330

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

#### MUNICIPAL MILLAGE

City	Millage Rate
Bamberg	.10780
Denmark	.10870
Ehrhardt	.08500
Olar	.09000

#### SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Bamberg 1	.26790
Bamberg 2	.28790

#### OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Rural Fire	Fire	Unincorporated	.01470

#### *Industrial Abatements (exemption for qualified industries)*

Jurisdiction	Millage Rate
County Abatement	0.13330

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

This helps determine the county's tax base for comparative analyses. \$27,856

## Barnwell

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Barnwell County .13400

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

#### MUNICIPAL MILLAGE

City	Millage Rate
Barnwell	.06300
Blackville	.07900
Snelling	.02000
Williston	.07000

#### SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Barnwell 45	.21000
Blackville 19	.20880
Williston 29	.17900

#### OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Career Center	Career Center	County wide	.02350
Rural Fire	Fire	Unincorporated Areas	.01300

#### *Industrial Abatements (exemption for qualified industries)*

Jurisdiction	Millage Rate
County Abatement	0.13400

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

This helps determine the county's tax base for comparative analyses. \$46,906

## Beaufort

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Beaufort County .05190

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

#### MUNICIPAL MILLAGE

City	Millage Rate
Beaufort	.05280
Bluffton	.04000
Hilton Head Is.	.01900
Port Royal	.07400
Yemassee	.06800

#### SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Beaufort	.12280

#### OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Broad Creek PSD	Water/Sewer	Broad Creek	.01000
Fire Districts	Fire	Average for 5 Districts	.03780
Fripp Island PSD	Water/Sewer Debt	Fripp Island	.01070
Fripp Island PSD	Water/Sewer	Fripp Island	.01000
Hilton Head #1 PSD	Water/Sewer	Hilton Head Island	.00300
Hilton Head PSD	Water/Sewer Debt	Hilton Head Island	.00140

#### *Special Fees (additional charges)*

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

#### *Industrial Abatements (exemption for qualified industries)*

Jurisdiction	Millage Rate
County Abatement	0.05190

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

This helps determine the county's tax base for comparative analyses. \$1,586,137

**To Estimate Total Millage for a Property: County Base + School District (except for owner-occupied residential)  
+ City (if applicable) + Other/Special Mills (if applicable) = Total Millage**

## Berkeley

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Berkeley County .05100

\* County Base Includes: County Operations, Bond

#### MUNICIPAL MILLAGE

City	Millage Rate
Bonneau	.02000
Charleston	.07580
Goose Creek	.04000
Hanahan	.06200
Jamestown	.03000
Moncks Corner	.06310
St. Stephen	.09900
Summerville	.05610

#### SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Berkeley	.19560

#### OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Goose Creek park & playground	Recreation	Goose Creek	.01100
Sangaree	Road Maintenance	Residential Subdivision	.05000

#### 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	\$70.00
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 (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.00150

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

This helps determine the county's tax base for comparative analyses. \$573,000

## Calhoun

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Calhoun County .10600

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

#### MUNICIPAL MILLAGE

City	Millage Rate
Cameron	.07700
St. Matthews	.08000

#### SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Calhoun	.14900

#### OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Sandy Run Fire	Fire	Sandy Run	.00200

#### 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 (exemption for qualified industries)

Jurisdiction	Millage Rate
City Abatement - Cameron	0.07700
City Abatement - St. Matthews	0.08000
County Abatement	0.10600

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

This helps determine the county's tax base for comparative analyses. \$55,748

**To Estimate Total Millage for a Property: County Base + School District (except for owner-occupied residential) + City (if applicable) + Other/Special Mills (if applicable) = Total Millage**

## Charleston

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Charleston County .05440

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

#### MUNCIPAL MILLAGE

City	Millage Rate
Awendaw	.03690
Charleston	.07580
Folly Beach	.03240
Isle of Palms	.02240
Lincolville	.08660
McClellanville	.03850
Mount Pleasant	.03860
North Charleston	.09280
Sullivans Island	.02550
Summerville	.05610

#### SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Charleston	.11360

#### OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Awendaw Fire Districts	Fire	4 Districts	.02910
Cooper River PPC	Recreation		.01430
East Cooper Fire District	Fire		.01720
James Island PSD Bonds	Water/Sewer Bonds		.00360
James Island PSD Operating	Water/Sewer		.05160
N. Charleston Fire District	Fire Protection	3 Districts	.01200
North Charleston PSD Operating	Water/Sewer & Recreation		.08800
St Andrews PPC Operating	Recreation		.01740
St Andrews PSD Bonds	Water/Sewer Bonds		.00220
St Andrews PSD Operating	Water/Sewer & Recreation		.05800
St Johns Fire District and Bond	Fire	4 Districts	.02250
St Pauls Fire District	Fire	5 Districts	.04150
W. St. Andrews Fire District	Fire		.00300

#### Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Solid Waste Disposal User Fee	Solid Waste	Single-Unit Residences	\$99.00
Solid Waste Disposal User Fee	Solid Waste	Multi-Unit Residences - per unit	\$70.00

#### Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.04680

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

This helps determine the county's tax base for comparative analyses. \$2,511,392

## Cherokee

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Cherokee County .08349

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

#### MUNCIPAL MILLAGE

City	Millage Rate
Blacksburg	.15925
Gaffney	.11990

#### SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Cherokee	.18780

#### OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 8 Districts	.01085

#### Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
City Abatement - Gaffney	0.11990
County Abatement	0.08349

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

This helps determine the county's tax base for comparative analyses. \$150,694

## Chester

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Chester County .15620

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

#### MUNCIPAL MILLAGE

City	Millage Rate
Chester	.18800
Fort Lawn	.06400
Great Falls	.14300

#### SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Chester	.22360

#### OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Chester Fire District	Fire	District 2 to 5 miles outside of downtown Chester	.04930
Lando Fire District	Fire	District 3	.00980
Richburg Fire District	Fire	District 4	.00870

#### Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.14020

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

This helps determine the county's tax base for comparative analyses. \$88,118

**To Estimate Total Millage for a Property: County Base + School District (except for owner-occupied residential) + City (if applicable) + Other/Special Mills (if applicable) = Total Millage**

## Chesterfield

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Chesterfield County .08073

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

#### MUNICIPAL MILLAGE

City	Millage Rate
Cheraw	.11876
Chesterfield	.11352
Jefferson	.08700
McBee	.05200
Pageland	.09100
Patrick	.05500

#### SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Chesterfield	.02706

#### OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Alligator Fire	Fire		.01300
Cash			.01600
Cheraw - 02			.01800
Harris Creek			.01500

#### Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Fire Districts	Fire	Average for 9 Districts	\$45.00
Road Improvement and Maintenance Fee	Road Improvement and Maintenance	Per Vehicle	\$20.00

#### Industrial Abatments (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.07823

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

This helps determine the county's tax base for comparative analyses. \$102,000

## Clarendon

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Clarendon County .15030

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

#### MUNICIPAL MILLAGE

City	Millage Rate
Manning	.14900
Summerton	.08500
Turbeville	.07300

#### SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Clarendon 1	.14100
Clarendon 2	.11510
Clarendon 3	.23440

#### OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Rural Fire	Fire	Unincorporated areas, Turbeville & Paxville	.02180

#### Special Fees (additional charges)

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

#### Industrial Abatments (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.14260

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

This helps determine the county's tax base for comparative analyses. \$80,365

## Colleton

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Colleton County .11560

\* County Base Includes: County Operations, Debt

#### MUNICIPAL MILLAGE

City	Millage Rate
Edisto Beach	.01700
Walterboro	.08100

#### SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Colleton	.14594

#### OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
County Fire	Fire Debt	Unincorporated areas	.01840
County Fire	Fire	Unincorporated areas	.02900

#### Special Fees (additional charges)

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

#### Industrial Abatments (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.11560

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

This helps determine the county's tax base for comparative analyses. \$157,217

## Darlington

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Darlington County .06991

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

#### MUNICIPAL MILLAGE

City	Millage Rate
Darlington	.12153
Hartsville	.11772
Lamar	.07500
Society Hill	.06000

#### SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Darlington	.19532

#### OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 3 Districts	.01193
Hartsville Community Center	Community Center	Town of Hartsville	.00200

#### Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Solid Waste Fee	Solid Waste	Per Residence	\$35.00

#### Industrial Abatments (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.06991

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

This helps determine the county's tax base for comparative analyses. \$194,637

**To Estimate Total Millage for a Property: County Base + School District (except for owner-occupied residential) + City (if applicable) + Other/Special Mills (if applicable) = Total Millage**

## Dillon

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Dillon County .12400

\* County Base Includes: County Operations, County Debt Service

#### MUNICIPAL MILLAGE

City	Millage Rate
Dillon	.09000
Lake View	.12000
Latta	.14200

#### SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Dillon	.16200

### Special Fees (additional charges)

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

### Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.12400

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

This helps determine the county's tax base for comparative analyses. \$61,600

## Dorchester

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Dorchester County .07780

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

#### MUNICIPAL MILLAGE

City	Millage Rate
Harleyville	.09400
North Charleston	.09280
Ridgeville	.08110
St. George	.09110
Summerville	.05610

#### SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Dorchester 2	.19520
Dorchester 4	.26960

### OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 15 Districts	.01500

### 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 (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.06760

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

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

## Edgefield

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Edgefield County .09705

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

#### MUNICIPAL MILLAGE

City	Millage Rate
Johnston	.07570

#### SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Edgefield	.19894

### OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
County Fire	Fire	Unincorporated	.01000

### Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.79980

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

This helps determine the county's tax base for comparative analyses. \$65,788

## Fairfield

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Fairfield County .15870

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

#### MUNICIPAL MILLAGE

City	Millage Rate
Ridgeway	.04930
Winnsboro	.03040

#### SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Fairfield	.19290

### OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
County Fire	Fire	Countywide less Winnsboro	.00890

### Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.12280

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

This helps determine the county's tax base for comparative analyses. \$117,271

**To Estimate Total Millage for a Property: County Base + School District (except for owner-occupied residential) + City (if applicable) + Other/Special Mills (if applicable) = Total Millage**

## Florence

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Florence County .08180

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

#### MUNICIPAL MILLAGE

City	Millage Rate
Florence	.05490
Johnsonville	.05010
Lake City	.16590
Olanta	.05510
Pamplico	.09080
Quinby	.01230
Timmonsville	.10550

#### SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Florence 1	.17650
Florence 2	.22040
Florence 3	.17550
Florence 4	.19270
Florence 5	.25090

#### OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 7 Districts	.01830
Lynches Lake	Watershed	Coward area	.01960
Salem Pole Cat	Watershed	Scranton area	.01660

#### 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

#### Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.07690

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

This helps determine the county's tax base for comparative analyses. \$412,470

## Georgetown

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Georgetown County .04920

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

#### MUNICIPAL MILLAGE

City	Millage Rate
Andrews	.13050
Georgetown	.08460

#### SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Georgetown	.11630

#### OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Fire District #1 (county)	Fire		.02570
Fire District #2 (Midway)	Fire		.00970
Fire District #3 MI/GC	Fire		.01000
Recycling/Greenboxes	Recycling	Tax Districts 1, 2, 3, 4, 41, & 42	.00240

#### Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Commercial Land Fill Fee	Solid Waste Disposal	Municipalities only, Commercial per can/pickup	\$22.00
Landfill Fee	Solid Waste	Per Residential Unit	\$44.00
Road Fee	Roads	Per Vehicle	\$30.00
Stormwater	Stormwater - NPDES Mandate residence	Unincorporated, per	\$52.00

#### Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.04920

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

This helps determine the county's tax base for comparative analyses. \$543,400

**To Estimate Total Millage for a Property: County Base + School District (except for owner-occupied residential) + City (if applicable) + Other/Special Mills (if applicable) = Total Millage**

## Greenville

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Greenville County .06100

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

#### MUNICIPAL MILLAGE

City	Millage Rate
Fountain Inn	.05290
Greenville	.08990
Greer	.09310
Mauldin	.05170
Simpsonville	.04860
Travelers Rest	.08690

#### SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Anderson 2	.23800
Greenville	.15070
Spartanburg 1	.27070

#### OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Berea Sewer	Sewer		.02020
Community Light Districts	Lights	Average of 16 Districts	.09780
Fire Districts	Fire	Average for 30 Districts	.03390
Greenville County Recreation	Recreation	Countywide less Greer, Greenville, Mauldin, and Si	.00440
Greenville Memorial Auditorium	Recreation	Portions of County	.00060
Marietta Water	Water	Table Rock Area	.00330
Metro Sewer	Sewer	Metro Area Sewer	.00540
Piedmont Sewer & Light	Sewer, Light, Fire, Water		.02400
Saluda Lakes STD	Lake Maintenance		.01700
Sanitation	Solid Waste	Unincorporated Areas	.01400
Taylor's Sewer	Sewer		.01880
Wade Hampton Sewer	Sewer	Wade Hampton Subdivision	.00840

#### Special Fees (additional charges)

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

#### Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
City Abatement - Greenville	0.08990
City Abatement - Greer	0.09310
County Abatement	0.05570

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

This helps determine the county's tax base for comparative analyses. \$1,520,222

## Greenwood

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Greenwood County .06030

\* County Base Includes: County Operations, Bonded Indebtedness

#### MUNICIPAL MILLAGE

City	Millage Rate
Greenwood	.10600
Hodges	.04660
Ninety Six	.12810
Orchard Park	.42180
Springwood	.47580
Troy	.01740

#### SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Greenwood 50	.24810
Greenwood 51	.21960
Greenwood 52	.20850

#### OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Average of 30 Subdivisions	Lights	Subdivisions	.01300

#### 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 (exemption for qualified industries)

Jurisdiction	Millage Rate
City Abatement - Greenwood	0.10600
County Abatement	0.05560

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

This helps determine the county's tax base for comparative analyses. \$153,251

## Hampton

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Hampton County .19200

\* County Base Includes: County Operations

#### MUNICIPAL MILLAGE

City	Millage Rate
Brunson	.07929
Estill	.15400
Gifford	.05000
Hampton	.07100
Varnville	.05900
Yemassee	.06800

#### SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Hampton 1	.22100
Hampton 2	.32700

#### OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Rural Fire	Fire	Unincorporated	.01400
Rural Fire Bond	Fire Bond	Unincorporated	.00400

#### Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.19200

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

This helps determine the county's tax base for comparative analyses. \$43,896

**To Estimate Total Millage for a Property: County Base + School District (except for owner-occupied residential) + City (if applicable) + Other/Special Mills (if applicable) = Total Millage**

## Horry

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Horry County .04730

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

#### MUNICIPAL MILLAGE

City	Millage Rate
Atlantic Beach	.09450
Aynor	.07220
Briarcliffe Acres	.05280
Conway	.08660
Loris	.10500
Myrtle Beach	.06140
North Myrtle Beach	.03050
Surfside Beach	.04400

#### SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Horry	.14330

#### OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Arcadian Shores	Road Maintenance	Arcadian Shores	.03500
Buck Creek Watershed	Watershed	District 9	.00380
Cartwheel Watershed	Watershed		.00390
Crab Tree Watershed	Watershed	District 12	.00360
Fire District	Fire	Unincorporated Areas except Murrells Inlet	.01630
Gapway Swamp Watershed	Watershed	District 15	.00380
Mt. Gilead Road Maintenance	Road Maintenance	Mt. Gilead, Unincorporated	.01740
Murrells Inlet Fire District	Fire	Murrells Inlet	.01000
Simpson Creek Watershed	Watershed	District 30	.00340
Socastee Community Recreation	Recreation	Socastee, Unincorporated	.00200
Solid Waste Program	Solid Waste	Unincorporated Areas	.00640
Todd Swamp Watershed	Watershed	District 35	.00350

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

This helps determine the county's tax base for comparative analyses. \$1,530,000

## Jasper

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Jasper County .11500

\* County Base Includes: County Operations, Emergency Services

#### MUNICIPAL MILLAGE

City	Millage Rate
Hardeeville	.15300
Ridgeland	.11420

#### SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Jasper	.11800

#### OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Cherry Point Fire	Fire	Cherry Point	.03100

#### Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.11500

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

This helps determine the county's tax base for comparative analyses. \$100,000

## Kershaw

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Kershaw County .06940

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

#### MUNICIPAL MILLAGE

City	Millage Rate
Camden	.08350

#### SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Kershaw	.19120

#### OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
County Fire	Fire	Unincorporated areas	.00930
Lugoff Fire District	Fire	City of Lugoff	.02210

#### Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.14340

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

This helps determine the county's tax base for comparative analyses. \$200,113

## Lancaster

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Lancaster County .07590

\* County Base Includes: County Operations, Debt, Capital Improvement

#### MUNICIPAL MILLAGE

City	Millage Rate
Kershaw	.06480
Lancaster	.14000

#### SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Lancaster	.17010

#### Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
#14 Fire District	Fire Fee- per 2,500 sqft	Pleasant Valley	\$75.00
Emergency Services Fee	Emergency Services	Special Districts	\$75.00
Road Maintenance Fee	Road Maintenance	Motor Vehicles taxed in County	\$15.00

#### Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
City Abatement - Lancaster	0.14000
County Abatement	0.07590

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

This helps determine the county's tax base for comparative analyses. \$202,926

**To Estimate Total Millage for a Property: County Base + School District (except for owner-occupied residential) + City (if applicable) + Other/Special Mills (if applicable) = Total Millage**

## Laurens

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Laurens County .08470

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

#### MUNICIPAL MILLAGE

City	Millage Rate
Clinton	.09850
Fountain Inn	.05840
Gray Court	.07200
Laurens	.12420

#### SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Greenville 52	.15070
Laurens 55	.18950
Laurens 56	.18600
Ware Shoals 51	.20790

#### OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
County Fire	Fire	Countywide less the cities of Laurens, Clinton, Fo	.02000
Education Colleges	Piedmont Tech & USC	Countywide	.00100
Spec. Tax District - Greenpond	Road Maintenance	Rabon Mini-Farms Subdivision	.01200
Spec. Tax District - Laurens	Road Maintenance	Herron Road was paved	.02500

#### 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	\$15.00
Landfill Fee	Solid Waste	Countywide	\$60.00

#### Industrial Abatments (exemption for qualified industries)

Jurisdiction	Millage Rate
City Abatement - Clinton	0.09850
City Abatement - Laurens	0.06210
County Abatement	0.08470

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

This helps determine the county's tax base for comparative analyses. \$149,000

## Lee

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Lee County .15545

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

#### MUNICIPAL MILLAGE

City	Millage Rate
Bishopville	.11700
Lynchburg	.14000

#### SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Lee	.19500

#### Special Fees (additional charges)

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

#### Industrial Abatments (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.15700

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

This helps determine the county's tax base for comparative analyses. \$30,247

## Lexington

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Lexington County .07780

\* County 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

#### MUNICIPAL MILLAGE

City	Millage Rate
Batesburg-Leesville	.09640
Cayce	.04450
Chapin	.01190
Columbia	.10250
Gilbert	.00500
Lexington	.03620
Pelion	.01760
Springdale	.05800
Summit	.00610
Swansea	.08690
West Columbia	.05300

#### SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Lexington 1	.30140
Lexington 2	.17870
Lexington 3	.27100
Lexington 4	.29900
Lexington 5	.25250

#### OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Irmo-Chapin Rec. Comm Bonds	Recreation	District Five	.00490
Irmo-Chapin Rec. Comm	Recreation	District Five	.01310
Isle of Pines	Water & Sewer	District Five	.04640
Lexington County Rec. & Aging Comm.	Recreation Bonds	Countywide less District Five	.00610
Lexington County Rec. & Aging Comm.	Recreation	Countywide less District Five	.01190
Rural Fire	Fire	Countywide less the cities of Cayce, West Columbia	.01400
Rural Fire Bonds	Fire Bonds	Countywide less cities of Cayce and West Columbia	.00050

#### Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Sanitation		City of Irmo	\$140.40
Street Pavement		Stonebridge Subdivision	\$365.00
Street Pavement		Town of Lexington, Golden Hills Subdivision	\$105.00

#### Industrial Abatments (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.07250

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

This helps determine the county's tax base for comparative analyses. \$838,264

**To Estimate Total Millage for a Property: County Base + School District (except for owner-occupied residential) + City (if applicable) + Other/Special Mills (if applicable) = Total Millage**

## Marion

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Marion County .10500

\* County Base Includes: County Operations, Debt Retirement, Capital Improvement

#### MUNICIPAL MILLAGE

City	Millage Rate
Marion	.13000
Mullins	.15700
Nichols	.08800
Sellers	.15500

#### SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Marion 1	.18600
Marion 2	.18000
Marion 7	.21600

### Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Decal Issuance Fee	Per Vehicle		\$1.00
Fire Fee	Fire	Mfg, unincorporated areas	\$500.00
Fire Fee	Fire	Real estate, unincorporated 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 (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.10500

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

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

## Marlboro

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Marlboro County .09431

\* County Base Includes: County Operations, North Eastern Technical College, Emergency Medical Services, GO Bonds

#### MUNICIPAL MILLAGE

City	Millage Rate
Bennettsville	.10700
Blenheim	.05300
Clio	.10700
McColl	.10800
Tatum	.01300

#### SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Marlboro	.19430

### OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Rural Fire	Fire	Countywide less Bennettsville & Clio	.01000

### Special Fees (additional charges)

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

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

This helps determine the county's tax base for comparative analyses. \$60,000

## McCormick

### Millage Rates

#### COUNTY BASE MILLAGE RATE

McCormick County .11720

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

#### MUNICIPAL MILLAGE

City	Millage Rate
McCormick	.11060

#### SCHOOL DISTRICT MILLAGE

School District	Millage Rate
McCormick	.15860

### OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Savannah Lakes Village	Public Safety	Savannah Lakes Village	.02000

### Special Fees (additional charges)

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

### Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.11100

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

This helps determine the county's tax base for comparative analyses. \$33,570

## Newberry

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Newberry County .14890

\* County Base Includes: County Operations, Debt Service

#### MUNICIPAL MILLAGE

City	Millage Rate
Little Mountain	.03840
Newberry	.08970
Pomaria	.00400
Prosperity	.04100
Whitmire	.11200

#### SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Newberry	.25010

### Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.14890

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

This helps determine the county's tax base for comparative analyses. \$102,309

**To Estimate Total Millage for a Property: County Base + School District (except for owner-occupied residential) + City (if applicable) + Other/Special Mills (if applicable) = Total Millage**

## Oconee

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Oconee County .06950

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

<u>MUNICIPAL MILLAGE</u>	<u>SCHOOL DISTRICT MILLAGE</u>
<b>City</b> <b>Millage Rate</b>	<b>School District</b> <b>Millage Rate</b>
Salem .03000	Oconee .14360
Seneca .05000	
Walhalla .08400	
West Union .03900	
Westminster .08800	

#### OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
EMS	Emergency Medical Services	Unincorporated	.00290
Keowee Fire District	Fire	District 17	.01400

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

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

## Orangeburg

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Orangeburg County .12610

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

<u>MUNICIPAL MILLAGE</u>	<u>SCHOOL DISTRICT MILLAGE</u>
<b>City</b> <b>Millage Rate</b>	<b>School District</b> <b>Millage Rate</b>
Bowman .07000	Orangeburg 3 .25300
Branchville .06800	Orangeburg 4 .22500
Cope .02500	Orangeburg 5 .24580
Cordova .01100	
Elloree .07000	
Eutawville .06000	
Holly Hill .07000	
Livingston .02000	
Neeses .03300	
North .07700	
Norway .05200	
Orangeburg .08500	
Rowesville .04000	
Santee .09280	
Springfield .05800	
Vance .05000	
Woodford .01000	

#### OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Brookdale Lights	Street Lights	Brookdale Subdivision	.00410
County Fire	Fire	Countywide less Elloree, North, and Santee	.01700
Health/Drainage	Drainage	Holly Hill	.00300
New Brooklyn Lights	Street Lights	New Brooklyn Subdivision	.00310
Santee Fire	Fire	Santee	.01700
Watershed	Drainage	Districts 35 and 37	.01200
Whittaker Heights	Street Lights	Whittaker Heights Subdivision	.00600

#### Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.10000

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

This helps determine the county's tax base for comparative analyses.                      \$228,748

**To Estimate Total Millage for a Property: County Base + School District (except for owner-occupied residential) + City (if applicable) + Other/Special Mills (if applicable) = Total Millage**

## Pickens

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Pickens County .06000

\* County Base Includes: County Operations, Bonds

#### MUNICIPAL MILLAGE

City	Millage Rate
Central	.06300
Clemson	.07950
Easley	.06100
Liberty	.07750
Norris	.07720
Pickens	.04850
Six Mile	.03600

#### SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Pickens	.17610

#### OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
County Sewer	Sewer	Unincorporated Areas	.00150
Georges Creek	Dam & Surface Water Improvement	Georges Creek	.00060
Keowee Vineyards	Fire Protection	Unincorporated Area	.03620
Saluda Lake	Lake Improvement	Saluda Lake	.01060
Sedgewood	Street Lights	Sedgewood Subdivision	.00500
Shady Grove	Fire Protection		.01290

#### Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Fire Districts	Fire	Average for 11 Districts	\$58.95
Meadowwoods		Per Parcel	\$149.28
Saluda Ridge		Per Parcel	\$35.00

#### Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
City Abatement - Easley	0.06100
City Abatement - Liberty	0.07750
County Abatement	0.06000

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

This helps determine the county's tax base for comparative analyses. \$395,253

## Richland

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Richland County .10010

\* County 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

#### MUNICIPAL MILLAGE

City	Millage Rate
Columbia	.10250
Eastover	.12000
Forest Acres	.05140

#### SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Lexington 5	.25250
Richland 1	.27690
Richland 2	.28890

#### OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
East Richland PSD	Water/Sewer Bonds	Roughly Arcadia Lakes & Forest Acres	.00800
Recreation Bonds	Recreation Bonds	Countywide less Columbia	.00180
Recreation Commission	Recreation	Countywide less Columbia	.01060
Rural Fire	Fire Bonds	Countywide less Arcadia Lakes, Columbia, & Irmo	.00080
Stormwater Management	Stormwater		.00330

#### 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

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

This helps determine the county's tax base for comparative analyses. \$1,230,000

## Saluda

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Saluda County .14400

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

#### MUNICIPAL MILLAGE

City	Millage Rate
Batesburg-Leesville	.09640
Monetta	.01700
Ridge Spring	.09500
Saluda	.08230

#### SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Aiken 2	.15470
Lexington 55	.27100
Saluda 77	.14910

#### Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.14400

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

This helps determine the county's tax base for comparative analyses. \$47,742

**To Estimate Total Millage for a Property: County Base + School District (except for owner-occupied residential) + City (if applicable) + Other/Special Mills (if applicable) = Total Millage**

## Spartanburg

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Spartanburg County .07900

*\* County 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*

#### MUNICIPAL MILLAGE

City	Millage Rate
Campobello	.10800
Chesnee	.13200
Cowpens	.11240
Duncan	.07380
Greer	.09310
Inman	.06730
Landrum	.07290
Lyman	.05560
Pacolet	.07360
Reidville	.01500
Spartanburg	.10470
Wellford	.06210
Woodruff	.11600

#### SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Greenville	.15640
Spartanburg 1	.27070
Spartanburg 2	.23190
Spartanburg 3	.26690
Spartanburg 4	.19110
Spartanburg 5	.22780
Spartanburg 6	.19710
Spartanburg 7	.23300

#### OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 38 Districts	.02170
Lakewood Hills	Street Lights	Lakewood Hills Subdivision	.00800
Metro Sub District B	Water		.05230
Spartanburg Sanitary Sewer	Sewer	Sewer District S3	.00820
Startex Wellford Water District	Water		.01290
Twin Lakes	Dam Maintenance	Twin Lakes Subdivision	.01700
Woodruff Roebuck Water District	Water		.01710

#### Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
City Solid Waste Fee	Solid Waste	City of Spartanburg	\$18.00
Landfill Fee	Solid Waste	Countywide	\$47.00

#### Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
City Abatement - Greer	0.09310
City Abatement - Spartanburg	0.10470
County Abatement	0.06480

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

This helps determine the county's tax base for comparative analyses. \$863,631

## Sumter

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Sumter County .11700

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

#### MUNICIPAL MILLAGE

City	Millage Rate
Mayesville	.05000
Pinewood	.05400
Sumter	.09370

#### SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Sumter 17	.21500
Sumter 2	.24800

#### OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 2 Districts	.21800

#### Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.11760

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

This helps determine the county's tax base for comparative analyses. \$260,050

## Union

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Union County .13290

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

#### MUNICIPAL MILLAGE

City	Millage Rate
Carlisle	.12000
Jonesville	.10100
Union	.07430

#### SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Union	.16790

#### OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 11 Districts	.01260

#### Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.13290

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

This helps determine the county's tax base for comparative analyses. \$60,000

**To Estimate Total Millage for a Property: County Base + School District (except for owner-occupied residential) + City (if applicable) + Other/Special Mills (if applicable) = Total Millage**

## Williamsburg

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Williamsburg County .15040

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

#### MUNICIPAL MILLAGE

City	Millage Rate
Andrews	.13050
Greeleyville	.16640
Hemingway	.09800
Kingstree	.14860
Lane	.23450

#### SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Williamsburg	.16560

#### OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 2 Districts	.01700

#### 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 (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.14540

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

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

## York

### Millage Rates

#### COUNTY BASE MILLAGE RATE

York County .06600

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

#### MUNICIPAL MILLAGE

City	Millage Rate
Clover	.11000
Fort Mill	.08100
Hickory Grove	.03400
Rock Hill	.09500
Sharon	.03000
Tega Cay	.08300
York	.11500

#### SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Clover 2	.20300
Fort Mill 4	.20160
Rock Hill 3	.20900
York 1	.25060

#### OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 6 Districts	.00370
Recreation	Recreation	Countywide	.00150
Rural Fire Program	Rural Fire	Unincorporated Areas	.00420
Solid Waste Program	Solid Waste	Unincorporated Areas	.00370

#### Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
City Abatement - Rock Hill	0.09500
County Abatement	0.06180

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

This helps determine the county's tax base for comparative analyses. \$896,000

**To Estimate Total Millage for a Property: County Base + School District (except for owner-occupied residential) + City (if applicable) + Other/Special Mills (if applicable) = Total Millage**

## Local Option Sales Tax Credit Factors

### Abbeville

City	City TCF	County TCF	Total TCF
Abbeville	0.002124	0.001400	0.003524
Calhoun Falls	0.002648	0.001400	0.004048
Donalds	0.000379	0.001400	0.001779
Honea Path	0.002918	0.001400	0.004318
Ware Shoals	0.001000	0.001400	0.002400

### Allendale

City	City TCF	County TCF	Total TCF
Allendale	0.002641	0.000772	0.003413
Fairfax	0.001850	0.000772	0.002622

### Bamberg

City	City TCF	County TCF	Total TCF
Bamberg	0.001229	0.001238	0.002467
Denmark	0.002408	0.001238	0.003646
Ehrhardt	0.001966	0.001238	0.003204
Olar	0.001896	0.001238	0.003134

### Barnwell

City	City TCF	County TCF	Total TCF
Barnwell	0.001316	0.001369	0.002685
Blackville	0.002821	0.001369	0.004190
Snelling	0.000631	0.001369	0.002000
Williston	0.001297	0.001369	0.002666

### Berkeley

City	City TCF	County TCF	Total TCF
Bonneau	0.000640	0.001127	0.001767
Charleston	0.000207	0.001127	0.001334
Goose Creek	0.001363	0.001127	0.002490
Hanahan	0.001445	0.001127	0.002572
Jamestown	0.001867	0.001127	0.002994
Moncks Corner	0.001528	0.001127	0.002655
Otranto (Hanahan)	0.001445	0.001127	0.002572
St. Stephen	0.002251	0.001127	0.003378
Summerville	0.001085	0.001127	0.002212

### Calhoun

City	City TCF	County TCF	Total TCF
Cameron	0.001203	0.000711	0.001914
St. Matthews	0.002046	0.000711	0.002757

### Charleston

City	City TCF	County TCF	Total TCF
Awendaw	0.000120	0.000940	0.001060
Charleston	0.000850	0.000940	0.001790
Folly Beach	0.000190	0.000940	0.001130
Isle of Palms	0.000150	0.000940	0.001090
Lincolnton	0.001650	0.000940	0.002590
McClellanville	0.000240	0.000940	0.001180
Mt. Pleasant	0.000430	0.000940	0.001370
North Charleston	0.001010	0.000940	0.001950
Sullivan's Island	0.000120	0.000940	0.001060
Summerville	0.000610	0.000940	0.001550

### Chester

City	City TCF	County TCF	Total TCF
Chester	0.002755	0.001671	0.004426
Fort Lawn	0.001315	0.001671	0.002986
Great Falls	0.003494	0.001671	0.005165

### Chesterfield

City	City TCF	County TCF	Total TCF
Cheraw	0.002263	0.002119	0.004382
Chesterfield	0.003628	0.002119	0.005747
Jefferson	0.003434	0.002119	0.005553
McBee	0.002252	0.002119	0.004371
Pageland	0.002185	0.002119	0.004304
Patrick	0.004117	0.002119	0.006236

### Clarendon

City	City TCF	County TCF	Total TCF
Manning	0.002541	0.001511	0.004052
Summerton	0.002852	0.001511	0.004363
Turbeville	0.004648	0.001511	0.006159

### Colleton

City	City TCF	County TCF	Total TCF
Edisto Beach	0.000100	0.001138	0.001238
Walterboro	0.001966	0.001138	0.003104

### Darlington

City	City TCF	County TCF	Total TCF
Darlington	0.002725	0.001180	0.003905
Hartsville	0.002208	0.001180	0.003388
Lamar	0.003447	0.001180	0.004627
Society Hill	0.004755	0.001180	0.005935

### Dillon

City	City TCF	County TCF	Total TCF
Dillon	0.001760	0.001740	0.003500
Lake View	0.002300	0.001740	0.004040
Latta	0.003030	0.001740	0.004770

### Edgefield

City	City TCF	County TCF	Total TCF
Johnston	0.001562	0.000702	0.002264
Trenton	0.000740	0.000702	0.001442

### Florence

City	City TCF	County TCF	Total TCF
Florence	0.002235	0.002039	0.004274
Johnsonville	0.004539	0.002039	0.006578
Lake City	0.003550	0.002039	0.005589
Olanta	0.005285	0.002039	0.007324
Pamplico	0.004879	0.002039	0.006918
Quinby	0.007896	0.002039	0.009935
Timmonsville	0.006754	0.002039	0.008793

### Hampton

City	City TCF	County TCF	Total TCF
Brunson	0.000593	0.001201	0.001794
Estill	0.001166	0.001201	0.002367
Gifford	0.002670	0.001201	0.003871
Hampton	0.000521	0.001201	0.001722
Varnville	0.001610	0.001201	0.002811
Yemassee	0.001699	0.001201	0.002900

### Jasper

City	City TCF	County TCF	Total TCF
Hardeeville	0.001996	0.001213	0.003209
Ridgeland	0.003900	0.001213	0.005113

### Kershaw

City	City TCF	County TCF	Total TCF
Camden	0.002400	0.001038	0.003438

### Lancaster

City	City TCF	County TCF	Total TCF
Kershaw	0.002457	0.000746	0.003203
Lancaster	0.002104	0.000746	0.002850

### Laurens

City	City TCF	County TCF	Total TCF
Clinton	0.002790	0.001000	0.003790
Fountain Inn	0.001060	0.001000	0.002060
Gray Court	0.002550	0.001000	0.003550
Laurens	0.002250	0.001000	0.003250

### Lee

City	City TCF	County TCF	Total TCF
Bishopville	0.001070	0.001185	0.002255
Lynchburg	0.003289	0.001185	0.004474

### Marion

City	City TCF	County TCF	Total TCF
Marion	0.001937	0.001475	0.003412
Mullins	0.002250	0.001475	0.003725
Nichols	0.001383	0.001475	0.002858
Sellers	0.004659	0.001475	0.006134

### Marlboro

City	City TCF	County TCF	Total TCF
Bennettsville	0.001950	0.000980	0.002930
Blenheim	0.001702	0.000980	0.002682
Clio	0.001565	0.000980	0.002545
McCull	0.003080	0.000980	0.004060
Tatum	0.001565	0.000980	0.002545

### McCormick

City	City TCF	County TCF	Total TCF
McCormick	0.002907	0.000411	0.003318

### Pickens

City	City TCF	County TCF	Total TCF
Central	0.001903	0.000922	0.002825
Clemson	0.001112	0.000922	0.002034
Easley	0.001359	0.000922	0.002281
Liberty	0.001931	0.000922	0.002853
Norris	0.002379	0.000922	0.003301
Pickens	0.002342	0.000922	0.003264
Six Mile	0.001245	0.000922	0.002167

### Richland

City	City TCF	County TCF	Total TCF
Columbia	0.002235	0.001490	0.003725
Eastover	0.004472	0.001490	0.005962
Forest Acres	0.001362	0.001490	0.002852

### Saluda

City	City TCF	County TCF	Total TCF
Batesburg/Leesville	0.002222	0.007260	0.009482
Monetta	0.002171	0.007260	0.009431
Ridge Spring	0.001857	0.007260	0.009117
Saluda	0.001564	0.007260	0.008824

### Sumter

City	City TCF	County TCF	Total TCF
Mayesville	0.002200	0.001321	0.003521
Pinewood	0.002500	0.001321	0.003821
Sumter	0.001838	0.001321	0.003159

### Williamsburg

City	City TCF	County TCF	Total TCF
Andrews	0.001014	0.001207	0.002221
Greelyville	0.003092	0.001207	0.004299
Hemingway	0.003169	0.001207	0.004376
Kingstree	0.004450	0.001207	0.005657
Lane	0.003858	0.001207	0.005065





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