

South Carolina Property Tax Rates By County

2008



South Carolina
Association of Counties

January 2009

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 18 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 non-owner-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

<u>Industrial Property Example with County Abatement</u>	
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	\$819,000
During the 5 years that the county abatement is applied, the property is not eligible for the local option sales tax credit.	

<u>Residential Property Example</u>	
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	\$1,880
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 2008

Abbeville

Millage Rates

COUNTY BASE MILLAGE RATE

Abbeville County .08520

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

MUNICIPAL MILLAGE

City	Millage Rate	School District	Millage Rate
Abbeville	.09900	Abbeville	.19310
Calhoun Falls	.13800	Greenwood 51	.24570
Donalds	.02000		
Honea Path	.12000		
Ware Shoals	.09200		

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Hunters Creek	Metro Sewer	Hunters Creek	.00510
Rural Fire	Fire	Unincorporated areas & Donalds	.00920
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	0.08520

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$57,300

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	School District	Millage Rate
Aiken	.06600	Aiken	.16020
Jackson	.05600		
Monetta	.01700		
New Ellenton	.07740		
North Augusta	.07720		
Perry	.03000		
Salley	.05000		
Wagener	.06000		

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
College Acres Public Works	Water/Sewer	College Acres Area	.04170

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Commercial Fire Fee Average	Fire	Average for 17 districts	\$234.83
Industrial Fire Fee Average	Fire	Average for 13 districts	\$826.23
Residential Fire Fee Average	Fire	Average for 19 districts	\$73.44
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	0.06950

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$477,500

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 .22700

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

MUNICIPAL MILLAGE

City	Millage Rate
Allendale	.16000
Fairfax	.09800

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Allendale	.30400

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	0.22700

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$17,197

Anderson

Millage Rates

COUNTY BASE MILLAGE RATE

Anderson County .08140

** County Base Includes: County Operations, Capital Projects Fund, G.O. Bond 1994 Series, Roads and Bridges, GO Bond 2007 Series, Infrastructure Reserve Fund, 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	.12500
Belton	.11200
Clemson	.08100
Easley	.06100
Honea Path	.11100
Iva	.16170
Pendleton	.13700
West Pelzer	.09300
Williamston	.11000

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Anderson 1	.21940
Anderson 2	.27480
Anderson 3	.23180
Anderson 4	.22810
Anderson 5	.23540
Pickens	.17410

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	.00120
Broadmouth	Watershed	School Districts 1&2	.00130
Brushy Creek	Watershed	School District 1	.00050
Cobbs Glen Public Service	Lights	School District 5	.00450
Homeland Park	Water/Sewer	Homeland Park	.01580
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	.00430
Three & Twenty	Watershed	School District 4	.00110

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Burgess Estates	Roads	District 1	\$173.00
Clarendon	Light, Garbage Pick up	District 5	\$100.00
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	\$62.46
Thornwood Acres		Thornwood Acres	\$260.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.08140

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$594,000

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 .13610

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

MUNICIPAL MILLAGE

City	Millage Rate
Bamberg	.11070
Denmark	.10870
Ehrhardt	.08700
Olar	.09000

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Bamberg 1	.28940
Bamberg 2	.29390

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	0.13610

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$27,802

Barnwell

Millage Rates

COUNTY BASE MILLAGE RATE

Barnwell County .13300

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

MUNICIPAL MILLAGE

City	Millage Rate
Barnwell	.05710
Blackville	.07900
Snelling	.02000
Williston	.07000

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Barnwell 45	.21000
Blackville 19	.21330
Williston 29	.17860

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	0.13300

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$49,046

Beaufort

Millage Rates

COUNTY BASE MILLAGE RATE

Beaufort County .05190

* County Base Includes: County Operations, County Debt, County Purchase Property

MUNICIPAL MILLAGE

City	Millage Rate
Beaufort	.05280
Bluffton	.04000
Hilton Head Is.	.01936
Port Royal	.07400
Yemassee	.06800

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Beaufort	.13060

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	.03912
Fripp Island PSD	Water/Sewer Debt	Fripp Island	.01040
Fripp Island PSD	Water/Sewer	Fripp Island	.01050
Hilton Head #1 PSD	Water/Sewer	Hilton Head Island	.00300
Hilton Head PSD	Water/Sewer Debt	Hilton Head Island	.00270

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. \$1,638,808

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	.07910
Goose Creek	.04000
Hanahan	.06200
Jamestown	.03000
Moncks Corner	.06400
St. Stephen	.09900
Summerville	.06750

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Berkeley	.22660

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	\$102.00
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	0.03710

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$594,000

Calhoun

Millage Rates

COUNTY BASE MILLAGE RATE

Calhoun County .11250

* County Base Includes: County Operations, Capital Improvement, LEC Construction & Operating, Solid Waste, County Debt, Tec/Gress.

MUNICIPAL MILLAGE

City	Millage Rate
Cameron	.07000
St. Matthews	.08000

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Calhoun	.14500

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	0.07000
City Abatement - St. Matthews	0.08000
County Abatement	0.11250

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	.03800
Charleston	.07910
Folly Beach	.03240
Isle of Palms	.02220
Lincolville	.08450
McClellanville	.03850
Mount Pleasant	.03860
North Charleston	.09280
Sullivans Island	.02620
Summerville	.06750

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Charleston	.12260

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		.01760
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		.05700
St Johns Fire District and Bond	Fire	4 Districts	.02250
St Pauls Fire District	Fire	5 Districts	.04270
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. \$2,668,664

Cherokee

Millage Rates

COUNTY BASE MILLAGE RATE

Cherokee County .08560

* 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	.17120
Gaffney	.11990

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Cherokee	.19690

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	0.08560

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$149,198

Chester

Millage Rates

COUNTY BASE MILLAGE RATE

Chester County .27750

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

MUNCIPAL MILLAGE

City	Millage Rate
Chester	.18500
Fort Lawn	.06000
Great Falls	.14700

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Chester	.22140

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	.04240
Lando Fire District	Fire	District 3	.01060
Richburg Fire District	Fire	District 4	.00710

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.12450

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$86,030

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 .08290

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

MUNICIPAL MILLAGE

City	Millage Rate
Cheraw	.12220
Chesterfield	.17704
Jefferson	.08900
McBee	.05200
Pageland	.09100
Patrick	.05500

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Chesterfield	.02736

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	\$50.00
Road Improvement and Maintenance Fee	Road Improvement and Maintenance	Per Vehicle	\$20.00

Industrial Abatments (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.08040

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$104,000

Clarendon

Millage Rates

COUNTY BASE MILLAGE RATE

Clarendon County .14560

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

MUNICIPAL MILLAGE

City	Millage Rate
Manning	.14790
Summerton	.08380
Turbeville	.08630

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Clarendon 1	.13560
Clarendon 2	.11350
Clarendon 3	.24470

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Rural Fire	Fire	Unincorporated areas, Turbeville & Paxville	.02210

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	0.13780

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$90,301

Colleton

Millage Rates

COUNTY BASE MILLAGE RATE

Colleton County .11620

* County Base Includes: County Operations, Debt

MUNICIPAL MILLAGE

City	Millage Rate
Edisto Beach	.01800
Walterboro	.08300

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Colleton	.15088

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
County Fire	Fire Debt	Unincorporated areas	.02050
County Fire	Fire	Unincorporated areas	.02984

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Road Fee	Road Maintenance	Per Motor Vehicle	\$25.00
Solid Waste User Fee	Solid Waste Fund	Countywide residences	\$40.00

Industrial Abatments (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.11620

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$158,438

Darlington

Millage Rates

COUNTY BASE MILLAGE RATE

Darlington County .06657

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

MUNICIPAL MILLAGE

City	Millage Rate
Darlington	.12500
Hartsville	.12110
Lamar	.07500
Society Hill	.06000

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Darlington	.20238

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	0.06957

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$187,863

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 .13100

* County Base Includes: County Operations, County Debt Service

MUNICIPAL MILLAGE

City	Millage Rate
Dillon	.09200
Lake View	.12300
Latta	.14200

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Dillon	.16550

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Fire Fee	Fire Protection	Countywide	\$35.00
Solid Waste Disposal Fee	Solid Waste	Countywide	\$90.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.13100

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$62,400

Dorchester

Millage Rates

COUNTY BASE MILLAGE RATE

Dorchester County .08040

* 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	.09620
North Charleston	.09280
Ridgeville	.08110
St. George	.09110
Summerville	.09280

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Dorchester 2	.19970
Dorchester 4	.27470

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	0.08040

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$443,542

Edgefield

Millage Rates

COUNTY BASE MILLAGE RATE

Edgefield County .10605

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

MUNICIPAL MILLAGE

City	Millage Rate
Johnston	.07770
Trenton	.06900

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Edgefield	.20394

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
County Fire	Fire	Unincorporated	.01000

Special Fees (additional charges)

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

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.08148

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$68,392

Fairfield

Millage Rates

COUNTY BASE MILLAGE RATE

Fairfield County .17060

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

MUNICIPAL MILLAGE

City	Millage Rate
Ridgeway	.05070
Winnsboro	.03330

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Fairfield	.20430

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.12640

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$117,217

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	.17600
Olanta	.05510
Pamplico	.09370
Timmonsville	.10550

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Florence 1	.18270
Florence 2	.22660
Florence 3	.18180
Florence 4	.19130
Florence 5	.26180

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 7 Districts	.02050
Lynches Lake	Watershed	Coward area	.01960
Salem Pole Cat	Watershed	Scranton area	.01650

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Road Maintenance Fee	Road Maintenance	Countywide	\$30.00
Solid Waste Fee	Solid Waste	Countywide	\$35.52

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. \$418,613

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	.09900

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Georgetown	.12170

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. \$569,110

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 .06150

* 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	.06390
Greenville	.08990
Greer	.09280
Mauldin	.05170
Simpsonville	.05150
Travelers Rest	.08690

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Anderson 2	.23780
Greenville	.15670
Spartanburg 1	.26600

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Berea Sewer	Sewer		.02040
Community Light Districts	Lights	Average of 16 Districts	.00620
Fire Districts	Fire	Average for 30 Districts	.03130
Greenville County Recreation	Recreation	Countywide less Greer, Greenville, Mauldin, and Si	.00450
Greenville Memorial Auditorium	Recreation	Portions of County	.00040
Marietta Water	Water	Table Rock Area	.00670
Metro Sewer	Sewer	Metro Area Sewer	.00540
Piedmont Sewer & Light	Sewer, Light, Fire, Water		.02600
Saluda Lakes STD	Lake Maintenance		.01700
Sanitation	Solid Waste	Unincorporated Areas	.01400
Taylor's Sewer	Sewer		.01930
Wade Hampton Sewer	Sewer	Wade Hampton Subdivision	.00890

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	0.09280
County Abatement	0.05620

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$1,728,000

Greenwood

Millage Rates

COUNTY BASE MILLAGE RATE

Greenwood County .05540

* County Base Includes: County Operations, Bonded Indebtedness

MUNICIPAL MILLAGE

City	Millage Rate
Greenwood	.09470
Hodges	.04660
Ninety Six	.10800
Orchard Park	.09470
Springwood	.09470
Troy	.01740

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Greenwood 50	.23690
Greenwood 51	.21690
Greenwood 52	.20110

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
Woodbury Place	Lighting and Entrance Maintenance		\$125.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
City Abatement - Greenwood	0.09470
County Abatement	0.07370

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$177,000

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

Hampton

Millage Rates

COUNTY BASE MILLAGE RATE

Hampton County .19400

* County Base Includes: County Operations

MUNICIPAL MILLAGE

City	Millage Rate
Brunson	.08160
Estill	.15400
Gifford	.05000
Hampton	.07100
Varnville	.05900
Yemassee	.06800

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Hampton 1	.22300
Hampton 2	.33300

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Rural Fire	Fire	Unincorporated	.01500
Rural Fire Bond	Fire Bond	Unincorporated	.00400

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.19400

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$45,106

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	.05560
Conway	.08660
Loris	.10500
Myrtle Beach	.06440
North Myrtle Beach	.03220
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	.00740
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. \$1,550,000

Jasper

Millage Rates

COUNTY BASE MILLAGE RATE

Jasper County .11900

* County Base Includes: County Operations, Emergency Services

MUNICIPAL MILLAGE

City	Millage Rate
Hardeeville	.15300
Ridgeland	.11420

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Jasper	.12200

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	0.11900

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$113,000

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

Kershaw

Millage Rates

COUNTY BASE MILLAGE RATE

Kershaw County .07370

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

MUNICIPAL MILLAGE

City	Millage Rate
Camden	.08650

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Kershaw	.21710

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
County Fire	Fire	Unincorporated areas	.00980
County Sewer District	Sewer	Unincorporated	.00130
Lugoff Fire District	Fire	City of Lugoff	.02320

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.15030

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$203,967

Lancaster

Millage Rates

COUNTY BASE MILLAGE RATE

Lancaster County .08220

* County Base Includes: County Operations, Debt, Capital Improvement, Courthouse Fire Security

MUNICIPAL MILLAGE

City	Millage Rate
Kershaw	.06480
Lancaster	.14350

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Lancaster	.17530

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	\$80.00
Road Maintenance Fee	Road Maintenance	Motor Vehicles taxed in County	\$15.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
City Abatement - Lancaster	0.14350
County Abatement	0.08220

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$229,615

Laurens

Millage Rates

COUNTY BASE MILLAGE RATE

Laurens County .08130

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

MUNICIPAL MILLAGE

City	Millage Rate
Clinton	.09730
Fountain Inn	.06390
Gray Court	.07200
Laurens	.12290

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Greenville 52	.15670
Laurens 55	.19000
Laurens 56	.24140
Ware Shoals 51	.24570

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
County Fire	Fire	Countywide less the cities of Laurens, Clinton, Fo	.01980
Education Colleges	Piedmont Tech & USC	Countywide	.00100
Lakeview Acres	Road Maintenance	Lakeview Subdivision	.10000
Spec. Tax District - Greenpond	Road Maintenance	Rabon Mini-Farms Subdivision	.01000
Spec. Tax District - Laurens	Road Maintenance	Herron Road was paved	.01500

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
Fountain Inn Public Works	Public Works	City of Fountain Inn	\$9.00
Landfill Fee	Solid Waste	Countywide	\$60.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
City Abatement - Clinton	0.09730
City Abatement - Laurens	0.06145
County Abatement	0.08130

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$162,500

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

Lee

Millage Rates

COUNTY BASE MILLAGE RATE

Lee County .16690

** County Base Includes: County Operations, 2007-A Bond, 2007-B Bond, 2005 County Bond*

MUNICIPAL MILLAGE

City	Millage Rate
Bishopville	.12200
Lynchburg	.14000

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Lee	.17380

Special Fees (additional charges)

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

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.14690

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$31,145

Lexington

Millage Rates

COUNTY BASE MILLAGE RATE

Lexington County .08090

** 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	.04600
Chapin	.01190
Columbia	.10630
Gilbert	.00500
Lexington	.03620
Pelion	.01760
Springdale	.05970
Summit	.00610
Swansea	.08690
West Columbia	.05550

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Lexington 1	.31130
Lexington 2	.17870
Lexington 3	.27990
Lexington 4	.37270
Lexington 5	.26150

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	.01370
Isle of Pines	Water & Sewer	District Five	.06410
Lexington County Rec. & Aging Comm.	Recreation Bonds	Countywide less District Five	.00410
Lexington County Rec. & Aging Comm.	Recreation	Countywide less District Five	.01250
Rural Fire	Fire	Countywide less the cities of Cayce, West Columbia	.01470
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 Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.07570

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$861,750

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 .10600

** County Base Includes: County Operations, Debt Retirement, Capital Improvement, General Obligation Bonds*

MUNICIPAL MILLAGE

City	Millage Rate
Marion	.12300
Mullins	.16100
Nichols	.09000
Sellers	.15500

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Marion 1	.19100
Marion 2	.18200
Marion 7	.21800

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	Residential, 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	0.10300

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$65,550

Marlboro

Millage Rates

COUNTY BASE MILLAGE RATE

Marlboro County .09681

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

MUNICIPAL MILLAGE

City	Millage Rate
Bennettsville	.10800
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 .12100

** County Base Includes: County Operations, County Bond 08, 2006 County Bond, 2005 County Bond*

MUNICIPAL MILLAGE

City	Millage Rate
McCormick	.11400

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
McCormick	.15790

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Savannah Lakes Village	Public Safety	Savannah Lakes Village	.01340

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	0.11400

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$35,400

Newberry

Millage Rates

COUNTY BASE MILLAGE RATE

Newberry County .15170

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

MUNICIPAL MILLAGE

City	Millage Rate
Little Mountain	.03940
Newberry	.09330
Pomaria	.00400
Prosperity	.04100
Whitmire	.11200

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Newberry	.25430

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.15170

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$102,840

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>	
City	Millage Rate	School District	Millage Rate
Salem	.03100	Oconee	.14430
Seneca	.05230		
Walhalla	.08400		
West Union	.04030		
Westminster	.09070		

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
EMS	Emergency Medical Services	Unincorporated	.00290
Keowee Fire District	Fire	District 17	.01350

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.06950

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$438,081

Orangeburg

Millage Rates

COUNTY BASE MILLAGE RATE

Orangeburg County .09941

** 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>	
City	Millage Rate	School District	Millage Rate
Bowman	.09000	Orangeburg 3	.23100
Branchville	.06800	Orangeburg 4	.22900
Cope	.02500	Orangeburg 5	.24930
Cordova	.01100		
Elloree	.07200		
Eutawville	.06000		
Holly Hill	.07000		
Livingston	.02000		
Neeses	.03300		
North	.07900		
Norway	.05200		
Orangeburg	.08400		
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	.00400
County Fire	Fire	Countywide less Elloree, North, and Santee	.01700
Health/Drainage	Drainage	Holly Hill	.00300
New Brooklyn Lights	Street Lights	New Brooklyn Subdivision	.00300
Santee Fire	Fire	Santee	.01700
Watershed	Drainage	Districts 35 and 37	.01200
Whittaker Heights	Street Lights	Whittaker Heights Subdivision	.00570

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.09940

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$230,594

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	.06480
Clemson	.08100
Easley	.06100
Liberty	.07750
Norris	.07720
Pickens	.05000
Six Mile	.03600

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Pickens	.17410

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 Springs	Fire Protection	Unincorporated Area	.04280
Keowee Vineyards	Fire Protection	Unincorporated Area	.03730
Saluda Lake	Lake Improvement	Saluda Lake	.01060
Sedgewood	Street Lights	Sedgewood Subdivision	.00430
Shady Grove	Fire Protection		.01200

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Fire Districts	Fire	Average for 11 Districts	\$61.86
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. \$404,390

Richland

Millage Rates

COUNTY BASE MILLAGE RATE

Richland County .10400

* 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
Cayce	.04600
Columbia	.10630
Eastover	.12000
Forest Acres	.05140

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Lexington 5	.26150
Richland 1	.28320
Richland 2	.30130

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	.00300
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	\$249.00
Road Maintenance Fee	Repair County Roads	All motor vehicles	\$20.00

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$1,290,000

Saluda

Millage Rates

COUNTY BASE MILLAGE RATE

Saluda County .14560

* County Base Includes: County Operations, Bonds, Law Enforcement, Planning and Economic Development, Public Building Maintenance, Piedmont Technical, Piedmont Tech Bond, 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	.16000
Lexington 55	.27990
Saluda 77	.14990

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.14560

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$49,084

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 .07770

* 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	.10550
Chesnee	.13600
Cowpens	.10440
Duncan	.06410
Greer	.09280
Inman	.06020
Landrum	.07290
Lyman	.05600
Pacolet	.07160
Reidville	.01500
Spartanburg	.10100
Wellford	.05590
Woodruff	.09720

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Greenville	.15670
Spartanburg 1	.26600
Spartanburg 2	.22970
Spartanburg 3	.27220
Spartanburg 4	.19790
Spartanburg 5	.22150
Spartanburg 6	.19940
Spartanburg 7	.22720

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 38 Districts	.01950
Lakewood Hills	Street Lights	Lakewood Hills Subdivision	.00800
Metro Sub District B	Water		.05590
Spartanburg Sanitary Sewer	Sewer	Sewer District S3	.00750
Startex Wellford Water District	Water		.01020
Twin Lakes	Dam Maintenance	Twin Lakes Subdivision	.01660
Woodruff Roebuck Water District	Water		.01040

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
City Solid Waste Fee	Solid Waste Trans Station	City of Spartanburg	\$18.00
Garbage	City residential garbage pick up	City of Spartanburg	\$84.00
Landfill Fee	Solid Waste	Countywide	\$47.00
Twin Lakes	Uniform Service Charge	Twin Lakes Subdivision	\$150.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
City Abatement - Greer	0.09280
City Abatement - Spartanburg	0.10100
County Abatement	0.06320

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$978,971

Sumter

Millage Rates

COUNTY BASE MILLAGE RATE

Sumter County .11630

* County Base Includes: County Operations, General Obligation Bonds, USC-Sumter, Career Center, Capital Improvement Fund

MUNICIPAL MILLAGE

City	Millage Rate
Mayesville	.05000
Pinewood	.05400
Sumter	.10500

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Sumter 17	.19430
Sumter 2	.20450

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 2 Districts	.22400

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. \$260,300

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	.01340

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. \$60,500

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	.21900

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	.02033

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	0.14440

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$86,550

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	.03550
Rock Hill	.09500
Sharon	.03000
Tega Cay	.08300
York	.11500

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Clover 2	.21500
Fort Mill 4	.21800
Rock Hill 3	.21840
York 1	.25660

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 6 Districts	.00380
Recreation	Recreation	Countywide	.00150
Rural Fire Program	Rural Fire	Unincorporated Areas	.00440
Solid Waste Program	Solid Waste	Unincorporated Areas	.00370

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
City Abatement - Clover	0.11000
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. \$973,000

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	0.001516	0.000880	0.002396
Calhoun Falls	0.002536	0.000880	0.003416
Donalds	0.000379	0.000880	0.001259
Honea Path	0.002918	0.000880	0.003798
Ware Shoals	0.001000	0.000880	0.001880

Allendale

City	City TCF	County TCF	Total TCF
Allendale	0.002400	0.001169	0.003569
Fairfax	0.001550	0.001169	0.002719

Bamberg

City	City TCF	County TCF	Total TCF
Bamberg	0.001698	0.001291	0.002989
Denmark	0.002644	0.001291	0.003935
Ehrhardt	0.002138	0.001291	0.003429
Olar	0.001896	0.001291	0.003187

Barnwell

City	City TCF	County TCF	Total TCF
Barnwell	0.001348	0.001348	0.002696
Blackville	0.002847	0.001348	0.004195
Snelling	0.000695	0.001348	0.002043
Williston	0.001431	0.001348	0.002779

Berkeley

City	City TCF	County TCF	Total TCF
Bonneau	0.006740	0.008020	0.014760
Charleston	0.001780	0.008020	0.009800
Goose Creek	0.014540	0.008020	0.022560
Hanahan	0.015070	0.008020	0.023090
Jamestown	0.018670	0.008020	0.026690
Moncks Corner	0.018730	0.008020	0.026750
Otranto (Hanahan)	0.015070	0.008020	0.023090
St. Stephen	0.027520	0.008020	0.035540
Summerville	0.001028	0.008020	0.009048

Calhoun

City	City TCF	County TCF	Total TCF
Cameron	0.001413	0.000841	0.002254
St. Matthews	0.002046	0.000841	0.002887

Charleston

City	City TCF	County TCF	Total TCF
Awendaw	0.000120	0.000860	0.000980
Charleston	0.000800	0.000860	0.001660
Folly Beach	0.000200	0.000860	0.001060
Isle of Palms	0.000140	0.000860	0.001000
Lincolnton	0.002120	0.000860	0.002980
McClellanville	0.000230	0.000860	0.001090
Mt. Pleasant	0.000350	0.000860	0.001210
North Charleston	0.000860	0.000860	0.001720
Sullivan's Island	0.000110	0.000860	0.000970
Summerville	0.000390	0.000860	0.001250

Chester

City	City TCF	County TCF	Total TCF
Chester	0.002802	0.001318	0.004120
Fort Lawn	0.001434	0.001318	0.002752
Great Falls	0.003611	0.001318	0.004929

Chesterfield

City	City TCF	County TCF	Total TCF
Cheraw	0.002430	0.002054	0.004484
Chesterfield	0.003977	0.002054	0.006031
Jefferson	0.003570	0.002054	0.005624
McBee	0.001327	0.002054	0.003381
Pageland	0.002900	0.002054	0.004954
Patrick	0.004559	0.002054	0.006613

Clarendon

City	City TCF	County TCF	Total TCF
Manning	0.002308	0.001443	0.003751
Summertown	0.002519	0.001443	0.003962
Turbeville	0.004204	0.001443	0.005647

Colleton

City	City TCF	County TCF	Total TCF
Edisto Beach	0.000100	0.000679	0.000779
Walterboro	0.001974	0.000679	0.002653

Darlington

City	City TCF	County TCF	Total TCF
Darlington	0.003339	0.001165	0.004504
Hartsville	0.002492	0.001165	0.003657
Lamar	0.003567	0.001165	0.004732
Society Hill	0.004540	0.001165	0.005705

Dillon

City	City TCF	County TCF	Total TCF
Dillon	0.001910	0.001790	0.003700
Lake View	0.002670	0.001790	0.004460
Latta	0.002780	0.001790	0.004570

Edgefield

City	City TCF	County TCF	Total TCF
Johnston	0.001664	0.000752	0.002416
Trenton	0.000759	0.000752	0.001511

Fairfield

City	City TCF	County TCF	Total TCF
Ridgeway	0.050700	0.005500	0.056200
Winnsboro	0.033000	0.005500	0.038500

Florence

City	City TCF	County TCF	Total TCF
Florence	0.002235	0.001958	0.004193
Johnsonville	0.004646	0.001958	0.006604
Lake City	0.003589	0.001958	0.005547
Olanta	0.005434	0.001958	0.007393
Pamplico	0.005089	0.001958	0.007048
Timmonsville	0.006756	0.001958	0.008714

Hampton

City	City TCF	County TCF	Total TCF
Brunson	0.000734	0.001210	0.001944
Estill	0.001166	0.001210	0.002376
Gifford	0.001986	0.001210	0.003196
Hampton	0.005210	0.001210	0.006420
Varnville	0.001760	0.001210	0.002970
Yemassee	0.001699	0.001210	0.002909

Jasper

City	City TCF	County TCF	Total TCF
Hardeeville	0.001509	0.001366	0.002875
Ridgeland	0.003300	0.001366	0.004666

Kershaw

City	City TCF	County TCF	Total TCF
Camden	0.002300	0.001046	0.003346

Lancaster

City	City TCF	County TCF	Total TCF
Kershaw	0.002457	0.000641	0.003098
Lancaster	0.002218	0.000641	0.002859

Laurens

City	City TCF	County TCF	Total TCF
Clinton	0.002650	0.001150	0.003800
Fountain Inn	0.000920	0.001150	0.002070
Gray Court	0.002490	0.001150	0.003640
Laurens	0.002060	0.001150	0.003210

Lee

City	City TCF	County TCF	Total TCF
Bishopville	0.001280	0.001116	0.002396
Lynchburg	0.002695	0.001116	0.003811

Marion

City	City TCF	County TCF	Total TCF
Marion	0.001673	0.001277	0.002950
Mullins	0.002110	0.001277	0.003387
Nichols	0.001379	0.001277	0.002656
Sellers	0.004674	0.001277	0.005951

Marlboro

City	City TCF	County TCF	Total TCF
Bennettsville	0.002217	0.001120	0.003337
Blenheim	0.001838	0.001120	0.002958
Clio	0.001684	0.001120	0.002804
McColl	0.003296	0.001120	0.004416
Tatum	0.001458	0.001120	0.002578

McCormick

City	City TCF	County TCF	Total TCF
McCormick	0.003260	0.000444	0.003704

Pickens

City	City TCF	County TCF	Total TCF
Central	0.001999	0.000931	0.002930
Clemson	0.001118	0.000931	0.002049
Easley	0.001505	0.000931	0.002436
Liberty	0.002097	0.000931	0.003028
Norris	0.002407	0.000931	0.003338
Pickens	0.002647	0.000931	0.003578
Six Mile	0.001184	0.000931	0.002115

Richland

City	City TCF	County TCF	Total TCF
Columbia	0.001800	0.001320	0.003120
Eastover	0.004472	0.001320	0.005792
Forest Acres	0.001480	0.001320	0.002800

Saluda

City	City TCF	County TCF	Total TCF
Batesburg/Leesville	0.002311	0.000640	0.002951
Monetta	0.002171	0.000640	0.002811
Ridge Spring	0.001815	0.000640	0.002455
Saluda	0.001402	0.000640	0.002042

Sumter

City	City TCF	County TCF	Total TCF
Mayesville	0.002000	0.001288	0.003288
Pinewood	0.002160	0.001288	0.003448
Sumter	0.001577	0.001288	0.002865

Williamsburg

City	City TCF	County TCF	Total TCF
Andrews	0.000800	0.001613	0.002413
Greenville	0.003092	0.001613	0.004705
Hemingway	0.003319	0.001613	0.004932
Kingstree	0.004450	0.001613	0.006063
Lane	0.005821	0.001613	0.007434

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