

South Carolina Property Tax Rates By County

2013



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**.

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 primary 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 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 a millage rate, a flat fee or dollar amount is 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 24 lists County/City Tax Credit Factors for jurisdictions that impose a 1% local option sales tax for property tax relief. To estimate the local options sales tax credit, multiply the sales tax credit factor by the property's appraised value.

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), 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 SC Department of Revenue. The real and personal property values of certain distribution facilities, corporate headquarters, and corporate offices are also established by the SC Department of Revenue. 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>	
Appraised Value of Property	\$50,000,000
Assessment Ratio for manufacturing	<u>x 10.5%</u>
Assessed Value	\$5,250,000
Millage Rate (example)	<u>x .235</u>
Property Tax	\$1,233,750
County Abatement (if applicable):	<u>-\$414,750*</u>
*\$5,250,000 x .079 (example) = \$414,750	
Property Tax with Abatement	\$819,000

In certain jurisdictions, the local options sales tax credit is subtracted from the property tax bill. 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>	
Appraised Value of Property	\$200,000
Assessment Ratio on owner-occupied home	<u>x 4%</u>
Assessed Value	\$8,000
Millage Rate (example)	<u>x .100</u>
Property Tax	\$800

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.

In certain jurisdictions, the local options sales tax credit is subtracted from the property tax bill.

Note: The above method should be used for determining estimates only. Contact the county auditor for the actual property tax on a specific property.

South Carolina Property Tax Rates for 2013

Abbeville

Millage Rates

COUNTY BASE MILLAGE RATE

Abbeville County .12220

Includes:

County Operations	.08760
County Library	.00360
Piedmont Technical College	.00280
County Office Building Bond	.00050
County GOB Bond 2010	.00450
County Bldg Project Bond	.00350
Solid Waste	.00880
Fire	.00920
Infrastructure	.00170

SCHOOL DISTRICT MILLAGE

District Total: Abbeville .22460

Operating and Upgrading	.19340
School Bond 2010	.01200
School Bond 2012	.00820
School Bond 2011	.00800
School Bond 2013	.00300
District Total: Greenwood 51	.24000
School Operations	.17870
Countywide School	.03900
School Bond	.01580
Vocational Facility	.00650

MUNICIPAL MILLAGE

Abbeville	.99060
Calhoun Falls	.13800
Donalds	.02000
Honea Path	.11600
Ware Shoals	.09600

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Rural Landfill	Solid Waste		.00880

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Landfill Fee	Solid Waste	Improved Properties	\$40.50
Road Fee	Road Maintenance	Countywide	\$13.99
Safety Fee	Safety	Per Household	\$62.50

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.10420

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$57,500

Local Option Sales Tax Credit Factors

City	City TCF	County TCF	Total TCF
Abbeville	0.001908	0.001200	0.003108
Calhoun Falls	0.002970	0.001200	0.004170
Donalds	0.000379	0.001200	0.001579
Honea Path	0.002918	0.001200	0.004118
Ware Shoals	0.001000	0.001200	0.002200

Aiken

Millage Rates

COUNTY BASE MILLAGE RATE

Aiken County .06990

Includes:

County Operations	.05370
Debt	.00390
Aiken Technical College	.00300
USC - Aiken	.00160
Solid Waste	.00580
Roads	.00190

SCHOOL DISTRICT MILLAGE

District Total: Aiken .17060

School Operations	.14160
Debt Service	.02900

MUNICIPAL MILLAGE

Aiken	.06200
Jackson	.05700
Monetta	.01700
New Ellenton	.07740
North Augusta	.07421
Perry	.03500
Salley	.05000
Wagener	.06000

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
College Acres Public Works	Water/Sewer	College Acres Area	.04400

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Commercial Fire Fee Avg	Fire	Avg for 16 Districts	\$274.20
Industrial Fire Fee Avg	Fire	Avg for 9 Districts	\$1,864.51
Residential Fire Fee Avg	Fire	Avg for 19 Districts	\$51.18
Road Maintenance	Maintain Roads	Countywide	\$20.00
Stormwater Drainage	Unincorporated Areas Only	Water Cleanup	\$18.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.06530

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$580,000

Allendale

Millage Rates

COUNTY BASE MILLAGE RATE

Allendale County .22200

Includes:

County Operations .20600
Hospital Operations .01600

SCHOOL DISTRICT MILLAGE

District Total: Allendale .28800
Operations .25600
School Note .01800
Anticipated bond purchase .01400

MUNICIPAL MILLAGE

Allendale .17400
Fairfax .10700

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Sanitation & Fire	Sanitation & Fire Protection	.50 per acre	\$0.50

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.20000

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$20,193

Local Option Sales Tax Credit Factors

City	City TCF	County TCF	Total TCF
Allendale	0.002300	0.001420	0.003720
Fairfax	0.001875	0.001420	0.003295

Anderson

Millage Rates

COUNTY BASE MILLAGE RATE

Anderson County .08690

Includes:

County Ordinary .03650
Capital Projects Fund .00040
GO Bond 2007 Series .00110
Infrastructure Reserve Fund .00290
GO Bond 2008 .00130
Library .00640
County EMS .00680
Sheriff's Department Fund .03020
GO Bond 2005 Series .00130

SCHOOL DISTRICT MILLAGE

District Total: Anderson 1 .21380
County Schools .01770
School Operations .13410
School Bond Sinking Fund .04300
Tri-County Tech .00320
Career and Technology .01580
District Total: Anderson 2 .26200
School Operations .18130
Tri-County Tech .00320
Career and Technology .01580
County Schools .01770
School Bond Sinking Fund .04400
District Total: Anderson 3 .22310
County Schools .01770
School Bond Sinking Fund .04200
Tri-County Tech .00320
School Operations .16020
District Total: Anderson 4 .21840
Tri-County Tech .00320
County Schools .01770
School Operations .15650
School Bond Sinking Fund .04100
District Total: Anderson 5 .21480
Tri-County Tech .00320
School Bond Sinking Fund .02500
School Operations .16890
County Schools .01770
District Total: Pickens .10800
School Operations .10800

MUNICIPAL MILLAGE

Anderson .12500
Belton .11200
Clemson .08340
Easley .05800
Honea Path .11600
Iva .18910
Pendleton .13200
West Pelzer .09300
Williamston .11000

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Anderson County Sewer	Sewer	Unincorporated Areas less Homeland & Piedmont	.00300
Big Creek	Watershed	School District 1	.00180
Broadmouth	Watershed	School Districts 1 & 2	.00180
Brushy Creek	Watershed	School District 1	.00070
Cobbs Glen Public Service	Lights	School District 5	.00500
Homeland Park	Water/Sewer	Homeland Park	.01580

Metro Sewer	Sewer	Piedmont	.00570
Piedmont Public Service	Water/Sewer	Piedmont	.06700
Rural Fire	Fire	Unincorporated	.00600
Sedgewood Public Service	Water/Sewer	Sedgewood	.00650
Three & Twenty	Watershed	School District 4	.00070

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Burgess Estates	Roads	District 1	\$173.40
Cedar Glenn Road Fee	Roads	Cedar Glenn	\$263.96
Clarendon	Light, Garbage Pick up	District 5	\$177.68
Easley Storm Water	Storm Water	Easley	\$24.00
Metro Sewer Fee	Sewer	Piedmont	\$38.00
Solid Waste Fee	Solid Waste	Countywide	\$74.17
Whispering Oaks	Roads		\$88.09

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$630,000

Bamberg

Millage Rates

COUNTY BASE MILLAGE RATE

Bamberg County .14200

Includes:

County Operations	.11700
Hospital Bond	.00400
EMS/Rescue	.01850
General Obligation Bond	.00200
IPRB Bonds	.00050

SCHOOL DISTRICT MILLAGE

District Total: Bamberg 1	.37680
School Operating	.26480
School Bond	.11200
District Total: Bamberg 2	.30390
School Operating	.25890
School Bond	.04500

MUNICIPAL MILLAGE

Bamberg	.11434
Denmark	.10870
Ehrhardt	.08700
Olar	.09645

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Rural Fire	Fire	Unincorporated	.02700

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Solid Waste Fee	Solid Waste	Countywide residential parcels	\$70.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.14200

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$28,896

Local Option Sales Tax Credit Factors

City	City TCF	County TCF	Total TCF
Bamberg	0.001241	0.001291	0.002532
Denmark	0.002533	0.001291	0.003824
Ehrhardt	0.002314	0.001291	0.003605
Olar	0.001214	0.001291	0.002505

Barnwell

Millage Rates

COUNTY BASE MILLAGE RATE

Barnwell County .14100

Includes:

County Operations	.13400
County Debt	.00700

SCHOOL DISTRICT MILLAGE

District Total: Barnwell 45	.21450
School Operations	.17850
School Debt Service	.03600
District Total: Blackville 19	.23720
School Operations	.16720
School Debt Service	.07000
District Total: Williston 29	.19666
School Operations	.18066
School Debt Service	.01600

MUNICIPAL MILLAGE

Barnwell	.07340
Blackville	.07900
Snelling	.02000
Williston	.07000

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Career Center	Career Center	Countywide	.02300
Public Safety	Public Safety	Unincorporated Areas	.00400
Rural Fire	Fire	Unincorporated Areas	.01100

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.14100

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$52,427

Local Option Sales Tax Credit Factors

City	City TCF	County TCF	Total TCF
Barnwell	0.001197	0.001245	0.002442
Blackville	0.002445	0.001245	0.003690
Snelling	0.000846	0.001245	0.002091
Williston	0.001445	0.001245	0.002690

Beaufort

Millage Rates

COUNTY BASE MILLAGE RATE

Beaufort County .05630

Includes:

County Operations .04648
County Debt .00548
County Purchase Prop .00434

SCHOOL DISTRICT MILLAGE

District Total: Beaufort .12916
School Operations .09745
School Debt .03171

MUNICIPAL MILLAGE

Beaufort (debt) .01917
Beaufort (operations) .04744
Bluffton (debt) .00435
Bluffton (operations) .04000
Hardeeville .14200
Hilton Head Is. .02083
Port Royal .06900
Yemassee .07000

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Bluffton Fire Op	Fire Operations	Bluffton Fire District	.02402
Broad Creek PSD	Water/Sewer	Broad Creek	.01000
Burton Fire Debt	Fire Debt	Burton Fire District	.00574
Burton Fire Op	Fire Operations	Burton Fire District	.06018
Daufuskie Fire Debt	Fire Debt	Daufuskie Fire District	.00200
Daufuskie Fire Op	Fire Operations	Daufuskie Fire District	.05270
Fripp Island PSD	Water/Sewer Debt	Fripp Island	.00720
Fripp Island PSD	Water/Sewer	Fripp Island	.01060
Hilton Head #1 PSD	Water/Sewer	Hilton Head Island	.00300
Hilton Head PSD	Water/Sewer Debt	Hilton Head Island	.00352
LI/SH Fire Op	Fire Operations	Lady's Island & St. Helena's Island	.03482
Sheldon Fire Debt	Fire Debt	Sheldon Fire District	.00220
Sheldon Fire Op	Fire Operations	Sheldon Fire District	.03453

Special Fees (additional charges)

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

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$1,677,376

Berkeley

Millage Rates

COUNTY BASE MILLAGE RATE

Berkeley County .04975

Includes:

County Operations .04600
Bond .00300
Cypress Gardens .00075

SCHOOL DISTRICT MILLAGE

District Total: Berkeley .20565
School Operations .14290
School Debt .05900
Tech .00375

MUNICIPAL MILLAGE

Bonneau .20000
Charleston .08230
Goose Creek .03650
Hanahan .05390
Jamestown .03000
Moncks Corner .06140
St. Stephen .09900
Summerville .06240

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	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	\$10.00
Devon Forest Special TD	Subdivision Improvements	Devon Forest Subdivision - Unimproved	\$25.00
Devon Forest Special TD	Subdivision - Commercial	Devon Forest Subdivision - Improved	\$100.00
Devon Forest Special TD	Subdivision Improvements	Devon Forest Subdivision - Improved	\$70.00
Fire Districts	Fire	Countywide	\$70.00
Goose Creek Sanitation	Solid Waste	Goose Creek	\$135.00
Landfill Charges - Single Unit	Solid Waste	Countywide	\$75.00
Pimlico Special TD Fee	Subdivision Improvements	Pimlico Subdivision - Improved	\$50.00
Pimlico Special TD Fee	Subdivision Improvements	Pimlico Subdivision - Unimproved	\$25.00
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

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$755,000

Local Option Sales Tax Credit Factors

City	City TCF	County TCF	Total TCF
Bonneau	0.000400	0.000713	0.001113
Charleston	0.000356	0.000713	0.001069
Goose Creek	0.000978	0.000713	0.001691
Hanahan	0.001080	0.000713	0.001793
Jamestown	0.001867	0.000713	0.002580
Moncks Corner	0.001043	0.000713	0.001756
Otranto (Hanahan)	0.001080	0.000713	0.001793
St. Stephen	0.002857	0.000713	0.003570
Summerville	0.001329	0.000713	0.002042

Calhoun

Millage Rates

COUNTY BASE MILLAGE RATE

Calhoun County .10900

Includes:

County Operations .10100
 Capital Improvement .00200
 County Debt .00300
 Tec/Gress. .00300

SCHOOL DISTRICT MILLAGE

District Total: Calhoun .14700
 School Operating .13100
 School Debt Service .01600

MUNICIPAL MILLAGE

Cameron .06250
 St. Matthews .08500

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	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	0.06250
City Abatement - St. Matthews	0.08500
County Abatement	0.10600

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$53,196

Local Option Sales Tax Credit Factors

City	City TCF	County TCF	Total TCF
Cameron	0.001128	0.000643	0.001771
St. Matthews	0.002046	0.000643	0.002689

Charleston

Millage Rates

COUNTY BASE MILLAGE RATE

Charleston County .05460

Includes:

County Operations .04070
 County Bonds .00610
 Park & Recreation Commission Operating .00410
 Trident Technical College .00240
 Park & Recreation Commission Bonds .00130

SCHOOL DISTRICT MILLAGE

District Total: Charleston .12650
 School Board Operating .10050
 School Board Bond Issues .02600

MUNICIPAL MILLAGE

Awendaw .02500
 Charleston .08230
 Folly Beach .03240
 Isle of Palms .02290
 Lincolnville .09630
 McClellanville .01020
 Mount Pleasant .03830
 North Charleston .09500
 Sullivans Island .02930
 Summerville .06240

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Awendaw-McClellanville	Fire	6 Districts	.03390
Consolidated Fire District			
Cooper River PPC	Recreation		.01430
East Cooper Fire District	Fire		.01910
James Island PSD Bonds	Water/Sewer Bonds		.00380
James Island PSD Operating	Water/Sewer		.05100
N. Charleston Fire District	Fire Protection	3 Districts	.01120
N. Charleston PSD Operating	Water/Sewer & Recreation		.08800
St Andrews PSD Operating	Water/Sewer & Recreation		.06250
St. Andrews PPC Operating	Recreation		.01740
St. Johns Fire District and Bond	Fire	4 Districts	.02330
St. Paul's Fire Bond	Fire	5 Districts	.00470
St. Pauls Fire District	Fire	5 Districts	.05060
W St. Andrews Fire Deficit, prior years	Fire		.00060
W St. Andrews Fire District	Fire		.00360

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Solid Waste Disposal User Fee	Solid Waste	Single-Unit Residences	\$99.99
Solid Waste Disposal User Fee	Solid Waste	Multi-Unit Residences	\$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. \$3,037,129

Local Option Sales Tax Credit Factors

City	City TCF	County TCF	Total TCF
Awendaw	0.000210	0.000860	0.001070
Charleston	0.000770	0.000860	0.001630
Folly Beach	0.000140	0.000860	0.001000
Isle of Palms	0.000130	0.000860	0.000990
Lincolnton	0.002140	0.000860	0.003000
McClellanville	0.000210	0.000860	0.001070
Mt. Pleasant	0.000410	0.000860	0.001270
North Charleston	0.000750	0.000860	0.001610
Sullivan's Island	0.000110	0.000860	0.000970
Summerville	0.000890	0.000860	0.001750

Cherokee

Millage Rates

COUNTY BASE MILLAGE RATE

Cherokee County .08840

Includes:

Operations & Road Tax	.06990
Library	.00420
Recreation	.00340
Bonds County	.00500
Community College	.00170
Airport Fund	.00020
Capital Project Fund	.00400

SCHOOL DISTRICT MILLAGE

District Total: Cherokee	.19890
General School	.16890
School Bond	.03000
District Total: Spartanburg District 2	.23360
General School	.19740
School Bond	.03620

MUNICIPAL MILLAGE

Blacksburg	.15980
Gaffney	.12080

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Antioch Fire District	Fire	District 8	.00790
Buffalo Fire District	Fire	District 6	.01400
Cherokee Creek Fire District	Fire	Districts 12, 13, 15	.01060
CKC Fire District	Fire	District 5	.01200
Corinth Fire District	Fire	District 29	.01450
Grassy Pond Fire District	Fire	District 18	.00800
Greater Gaffney Fire District	Fire	District 11	.01200
Macedonia Fire District	Fire	Districts 23, 92	.00800

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
City Abatement - Gaffney	0.12080
City Abatement - Blacksburg	0.15980
County Abatement	0.08840

Value of One Mil (based on county operations only)

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

Local Option Sales Tax Credit Factors

City	City TCF	County TCF	Total TCF
Blacksburg	0.002360	0.000828	0.003188
Gaffney	0.001950	0.000828	0.002778

Chester

Millage Rates

COUNTY BASE MILLAGE RATE

Chester County .14460

Includes:

County Operations	.12000
Bonds	.00930
Solid Waste Millage Fund	.00640
Library	.00660
York Technical	.00230

SCHOOL DISTRICT MILLAGE

District Total: Chester	.23220
Maintenance and Operations	.18900
School Bonds	.04320

MUNICIPAL MILLAGE

Chester	.18800
Fort Lawn	.06000
Great Falls	.11000

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Chester Fire District	Fire	District 2 to 5 Miles Outside of Downtown Chester	.04500
Lando Fire District	Fire	District 3	.01170
Richburg Fire District	Fire	District 4	.01610

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.12930

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$82,330

Local Option Sales Tax Credit Factors

City	City TCF	County TCF	Total TCF
Chester	0.001576	0.001372	0.002948
Fort Lawn	0.001285	0.001372	0.002657
Great Falls	0.003906	0.001372	0.005278

Chesterfield

Millage Rates

COUNTY BASE MILLAGE RATE

Chesterfield County .10366

Includes:

County Operations .09578
 County-Wide Debt Service .00416
 Rescue Squads .00122
 Chesterfield-Marlboro Tec .00250

SCHOOL DISTRICT MILLAGE

District Total: Chesterfield .20516
 School Operations .17266
 School Debt Service .03250

MUNICIPAL MILLAGE

Cheraw .12846
 Chesterfield .12889
 Jefferson .09181
 McBee .05200
 Pageland .09100
 Patrick .05500

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Alligator Fire	Fire		.01500
Cash			.01700
Cheraw - 02			.02200
Harris Creek			.01500

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Fire Districts	Fire	Average for 9 Districts	\$54.00
Road Improvement and Maintenance Fee	Road Improvement and Maintenance	Per Vehicle	\$30.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.10116

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$109,000

Local Option Sales Tax Credit Factors

City	City TCF	County TCF	Total TCF
Cheraw	0.002039	0.001667	0.003706
Chesterfield	0.002605	0.001667	0.004272
Jefferson	0.003211	0.001667	0.004878
McBee	0.001772	0.001667	0.003439
Pageland	0.002110	0.001667	0.003777
Patrick	0.004139	0.001667	0.005806

Clarendon

Millage Rates

COUNTY BASE MILLAGE RATE

Clarendon County .15250

Includes:

County Operations .14400
 Debt (C DEBT) .00540
 Vocational School (V SCH) .00310

SCHOOL DISTRICT MILLAGE

District Total: Clarendon 1 .16560
 School Ordinary .12400
 School Debt .04160
 District Total: Clarendon 2 .12740
 School Ordinary .12740
 District Total: Clarendon 3 .27750
 School Ordinary .27750

MUNICIPAL MILLAGE

Manning .18200
 Summerton .08520
 Turbeville .09480

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Hospital Bond	Hospital	Countywide	.01910
Rural Fire	Fire Debt	Unincorp. Areas, Turbeville, Paxville & Summerton	.00180
Rural Fire	Fire	Unincorp. Areas, Turbeville, Paxville & Summerton	.02610

Special Fees (additional charges)

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

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.14950

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$97,240

Local Option Sales Tax Credit Factors

City	City TCF	County TCF	Total TCF
Manning	0.002528	0.001508	0.004036
Paxville	0.000000	0.001508	0.001508
Summerton	0.002637	0.001508	0.004145
Turbeville	0.004289	0.001508	0.005797

Colleton

Millage Rates

COUNTY BASE MILLAGE RATE

Colleton County .11586

Includes:

County Operations .10845
Debt .00741

SCHOOL DISTRICT MILLAGE

District Total: Colleton .15081
School Ordinary .10431
School Debt .04650

MUNICIPAL MILLAGE

Edisto Beach .01953
Walterboro .08800

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
County Fire	Fire Debt	Unincorporated Areas	.01767
County Fire	Fire	Unincorporated Areas	.03356

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	\$60.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.11586

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$170,125

Local Option Sales Tax Credit Factors

City	City TCF	County TCF	Total TCF
Edisto Beach	0.000117	0.000927	0.001044
Walterboro	0.001506	0.000927	0.002433

Darlington

Millage Rates

COUNTY BASE MILLAGE RATE

Darlington County .09045

Includes:

Bonds .00398
County Operations .07812
Library .00588
Environmental Services .00247

SCHOOL DISTRICT MILLAGE

District Total: Darlington .20366
School Operations .16870
School Bonds .02246
Florence-Darlington Tech. .01250

MUNICIPAL MILLAGE

Darlington .12566
Hartsville .14223
Lamar .07500
Society Hill .06300

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 3 Districts	.01328
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	\$51.00
Vehicle Fee	Road Fee	Per Vehicle Owner	\$30.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.07812

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$193,885

Local Option Sales Tax Credit Factors

City	City TCF	County TCF	Total TCF
Darlington	0.002923	0.001400	0.004323
Hartsville	0.001757	0.001400	0.003157
Lamar	0.003486	0.001400	0.004886
Society Hill	0.004360	0.001400	0.005760

Dillon

Millage Rates

COUNTY BASE MILLAGE RATE

Dillon County .13350

Includes:

County Operations .11300
County Debt Service .02050

SCHOOL DISTRICT MILLAGE

District Total: Dillon .18170
Operations of Schools .14775
Dillon County Vocational School .01845
Local Supplement for Teachers .00900
Debt Service .00550
Dillon Northeastern Technical College .00100

MUNICIPAL MILLAGE

Dillon .09500
Lake View .13800
Latta .14200

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	0.13350

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$63,582

Local Option Sales Tax Credit Factors

City	City TCF	County TCF	Total TCF
Dillon	0.001986	0.001620	0.003606
Lake View	0.002465	0.001620	0.004085
Latta	0.002140	0.001620	0.003760

Dorchester

Millage Rates

COUNTY BASE MILLAGE RATE

Dorchester County .07910

Includes:

County Operations .05020
Debt .00650
Capital Improvements .00700
Library .00500
Trident Technical College .00350
Senior Center Operations .00190
Children in Crisis .00100
Fire Capital .00400

SCHOOL DISTRICT MILLAGE

District Total: Dorchester 2 .22390
School Operations .16860
School Debt .04600
Vocational School .00930
District Total: Dorchester 4 .25730
School Operations .22000
School Debt .02800
Vocational School .00930

MUNICIPAL MILLAGE

Harleyville .10240
North Charleston .09500
Ridgeville .07790
St. George .08480
Summerville .06240

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 15 Districts	.04000

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
City of N. Charleston Commercial Stormwater	Commercial Stormwater	City of N. Charleston; \$36 per ERU	\$36.00
City of N. Charleston Stormwater Fee	Residential Stormwater	City of N. Charleston	\$36.00
Ridgeville SWCF	Solid Waste Collection	Town of Ridgeville	\$138.00
Solid Waste User Fee	Solid Waste Collection & Disposal	Countywide	\$75.00
Storm Waste Water Management Fee	Commercial Stormwater	Countywide per parcel, per EPU	\$44.76
Storm Waste Water Management Fee	Residential Stormwater	Countywide Per Parcel, Average for 3 Categories	\$46.50
Summerville Solid Waste Collection Fee	Solid Waste Collection	Town of Summerville	\$102.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.06650

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$495,755

Edgefield

Millage Rates

COUNTY BASE MILLAGE RATE

Edgefield County .09849

Includes:

County Operations	.07490
Hospital	.00650
Industrial Development	.00083
County Debt Service	.00436
EMS Operations	.01040
Recreation	.00150

SCHOOL DISTRICT MILLAGE

District Total: Edgefield	.22738
School Operations	.20088
School Bond	.02650

MUNICIPAL MILLAGE

Johnston	.08113
Trenton	.06900

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
County Fire	Fire	Unincorporated	.01000

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Public Works Fee	Public Works	Town of Edgefield	\$180.00
Road Maintenance Fee	Roads	Per Vehicle, Countywide	\$20.00
Solid Waste	Solid Waste Disposal	Countywide	\$80.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.08159

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$71,834

Local Option Sales Tax Credit Factors

City	City TCF	County TCF	Total TCF
Johnston	0.001650	0.000790	0.002440
Trenton	0.000548	0.000790	0.001338

Fairfield

Millage Rates

COUNTY BASE MILLAGE RATE

Fairfield County .18310

Includes:

County Operations	.13750
Hospital Emergency	.00860
County Bond	.01040
EMS Operational	.01760
Library	.00370
EMS Capital	.00370
Watershed Maintenance	.00160

SCHOOL DISTRICT MILLAGE

District Total: Fairfield	.23510
School Operations	.20310
School Debt	.03200

MUNICIPAL MILLAGE

Ridgeway	.05700
Winnsboro	.03730

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.13750

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$127,427

Local Option Sales Tax Credit Factors

City	City TCF	County TCF	Total TCF
Ridgeway	0.099990	0.001320	0.101310
Winnsboro	0.099990	0.001320	0.101310

Florence

Millage Rates

COUNTY BASE MILLAGE RATE

Florence County .08930

Includes:

County Operations	.01150
Florence-Darlington Tech	.00490
Public Safety	.04660
Library	.00800
Senior Citizens Center	.00080
Unfunded State Mandates	.00850
County Bonds	.00900

SCHOOL DISTRICT MILLAGE

District Total: Florence 1	.22100
School Bonds	.18930
School Operations	.03170
District Total: Florence 2	.23540
School Bonds	.19180
School Operations	.04360
District Total: Florence 3	.20500
School Operations	.19210
School Bonds	.01290
District Total: Florence 4	.19180
School Operations	.13510
School Bonds	.05670
District Total: Florence 5	.28690
School Operations	.24270
School Bonds	.04420

MUNICIPAL MILLAGE

Florence	.05670
Johnsonville	.05420
Lake City	.17600
Olanta	.05730
Pamplico	.09650
Timmons ville	.13350

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 7 Districts	.02221
Lynches Lake	Watershed	Coward Area	.01950
Salem Pole Cat	Watershed	Scranton Area	.01580

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Road Maintenance Fee	Road Maintenance	Countywide	\$30.00
Solid Waste Fee	Solid Waste	Countywide	\$81.03

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.08440

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$439,828

Local Option Sales Tax Credit Factors

City	City TCF	County TCF	Total TCF
Florence	0.001700	0.001781	0.003481
Johnsonville	0.004547	0.001781	0.006327
Lake City	0.002945	0.001781	0.004726
Olanta	0.005202	0.001781	0.006982
Pamplico	0.004793	0.001781	0.006574
Timmons ville	0.003890	0.001781	0.005671

Georgetown

Millage Rates

COUNTY BASE MILLAGE RATE

Georgetown County .05390

Includes:

County Operations	.02630
Higher Education	.00120
Debt	.00810
Environmental Services	.00230
Law Enforcement	.01510
Economic Development	.00050
Bureau of Aging	.00040

SCHOOL DISTRICT MILLAGE

District Total: Georgetown	.13340
School Operating	.10490
School Debt	.02850

MUNICIPAL MILLAGE

Andrews	.13050
Georgetown	.08700

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Fire District #1 (county)	Fire		.02810
Fire District #2 (Midway)	Fire		.01120
Fire District #3 MI/GC	Fire		.01000
Recycling/Green boxes	Recycling	Tax Districts 1, 2, 3, 4, 41, & 42	.00260

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	Unincorporated, Per Residence	\$52.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.05390

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$552,952

Greenville

Millage Rates

COUNTY BASE MILLAGE RATE

Greenville County .06580

Includes:

County General Fund	.04510
Greenville Tech	.00530
Library	.00740
Art Museum	.00120
Debt	.00170
Charity Hospitalization	.00240
Certificates of Participation	.00090
Solid Waste	.00180

SCHOOL DISTRICT MILLAGE

District Total: Anderson 2	.25880
School Operations	.21480
School Debt Service	.04400
District Total: Greenville	.17750
School Operations	.13000
School Debt Service	.04750
District Total: Spartanburg 1	.29990
School Operations	.22890
School Debt Service	.07100

MUNICIPAL MILLAGE

Fountain Inn	.07260
Greenville	.08540
Greer	.09780
Mauldin	.05630
Simpsonville	.06170
Travelers Rest	.08510

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Berea Sewer	Sewer		.02430
Community Light Districts	Lights	Average of 18 Districts	.00740
Fire Districts	Fire	Average for 30 Districts	.03650
Greenville Memorial Auditorium	Recreation	Portions of County	.00040
Marietta Water	Water	Table Rock Area	.00660
Metro Sewer	Sewer	Metro Area Sewer	.00570
Piedmont Sewer & Light	Sewer, Light, Fire, Water		.00800
Sanitation	Solid Waste	Unincorporated Areas	.01450
Taylor's Sewer	Sewer		.01940
Wade Hampton Sewer	Sewer	Wade Hampton Subdivision	.01070

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	0.08540
City Abatement - Greer	0.09780
County Abatement	0.06050

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$1,907,491

Greenwood

Millage Rates

COUNTY BASE MILLAGE RATE

Greenwood County .07430

Includes:

Special Funds	.01010
Capital Budget	.00210
County Operations	.05600
Bonded Indebtedness	.00610

SCHOOL DISTRICT MILLAGE

District Total: Greenwood 50	.24810
School Operations	.12970
School Bond	.06140
Library	.00640
Countywide School	.03900
Vocational Facility	.00650
Special Education	.00510
District Total: Greenwood 51	.25150
School Bond	.01580
Special Education	.00510
Library	.00640
Vocational Facility	.00650
School Operations	.17870
Countywide School	.03900
District Total: Greenwood 52	.22400
School Bonds	.03640
Library	.00640
Countywide School	.03900
Special Education	.00510
School Operations	.13060
Vocational Facility	.00650

MUNICIPAL MILLAGE

Greenwood	.09870
Hodges	.04660
Ninety Six	.11330
Orchard Park	.09870
Springwood	.09870
Troy	.01740
Ware Shoals	.09600

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Average of 21 Subdivisions	Lights	Subdivisions	.01811
Metro Sewer Service	Sewer Debt	Countywide less Ware Shoals, Ninety Six, & Troy	.00880

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Harborside		Harborside Subdivision	\$50.00
Hillbrook		Hillbrook Subdivision	\$75.00
Hunters Creek	Sewers, Lights		\$250.00
Hunters Glenn		Hunters Glenn Subdivision	\$200.00
Lost Lure		Lost Lure Subdivision	\$75.00
Quail Run	Lights, Entrance	Quail Run Subdivision	\$50.00
Saddle Hill	Lights, Entrance	Saddle Hill Subdivision	\$50.00
Winding Creek		Winding Creek Subdivision	\$85.00
Woodbury Place	Lights, Entrance		\$75.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
City Abatement - Greenwood	0.09870
County Abatement	0.07430

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$161,658

Hampton

Millage Rates

COUNTY BASE MILLAGE RATE

Hampton County .19680

Includes:

County Operations .19680

SCHOOL DISTRICT MILLAGE

District Total: Hampton 1 .22200

School Operations .19800

School Bonds .02400

District Total: Hampton 2 .32800

School Operations .29900

School Bonds .02900

MUNICIPAL MILLAGE

Brunson .08033

Estill .15400

Fairfax .10700

Gifford .05500

Hampton .07100

Varnville .07100

Yemassee .07000

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Fire Capital Reserve	Capital Reserve	Unincorporated	.00100
Rural Fire	Fire	Unincorporated	.01700
Rural Fire Bond	Fire Bond	Unincorporated	.00200

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.19680

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$47,854,804

Local Option Sales Tax Credit Factors

City	City TCF	County TCF	Total TCF
Brunson	0.002000	0.001224	0.003224
Estill	0.001166	0.001224	0.002390
Fairfax	0.001875	0.001224	0.003099
Gifford	0.001591	0.001224	0.002815
Hampton	0.000590	0.001224	0.001814
Unincorporated	0.000000	0.001224	0.001224
Varnville	0.001760	0.001224	0.002984
Yemassee	0.001699	0.001224	0.002923

Horry

Millage Rates

COUNTY BASE MILLAGE RATE

Horry County .04520

Includes:

County Operations .03560

Debt .00500

Horry/Georgetown Tech .00180

Higher Education Commission .00070

Senior Citizens Fund .00040

County Recreation .00170

SCHOOL DISTRICT MILLAGE

District Total: Horry .13020

School Operation Fund .12020

Board of Education Debt Service Fund .01000

MUNICIPAL MILLAGE

Atlantic Beach .08450

Aynor .06080

Briarcliffe Acres .05080

Conway .07930

Loris .11170

Myrtle Beach .06610

North Myrtle Beach .03800

Surfside Beach .04000

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Arcadian Shores	Road Maintenance	Arcadian Shores	.03230
Buck Creek Watershed	Watershed	District 9	.00320
Cartwheel Watershed	Watershed		.00340
Crab Tree Watershed	Watershed	District 12	.00320
Fire District	Fire	Unincorporated Areas except Murrells Inlet	.01950
Gapway Swamp Watershed	Watershed	District 15	.00310
Mt. Gilead Road Maintenance	Road Maintenance	Mt. Gilead, Unincorporated	.00700
Murrells Inlet Fire District	Fire	Murrells Inlet	.01000
Simpson Creek Watershed	Watershed	District 30	.00290
Socastee Community Recreation	Recreation	Socastee, Unincorporated	.00180
Solid Waste Program	Solid Waste	Unincorporated Areas	.00600
Todd Swamp Watershed	Watershed	District 35	.00310

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$1,919,000

Jasper

Millage Rates

COUNTY BASE MILLAGE RATE

Jasper County .14200

Includes:

County Operations .08650
Emergency Services .05550

SCHOOL DISTRICT MILLAGE

District Total: Jasper .16600
Operations .16600

MUNICIPAL MILLAGE

Hardeeville .14200
Ridgeland .11420

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Cherry Point Fire	Fire	Cherry Point	.03300

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.19100

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$101,000

Local Option Sales Tax Credit Factors

City	City TCF	County TCF	Total TCF
Hardeeville	0.001156	0.001070	0.002226
Ridgeland	0.002700	0.001070	0.003770

Kershaw

Millage Rates

COUNTY BASE MILLAGE RATE

Kershaw County .07390

Includes:

County Operations .06510
Debt .00880

SCHOOL DISTRICT MILLAGE

District Total: Kershaw .22110
School Operations .15690
School Debt .06420

MUNICIPAL MILLAGE

Camden .08960

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
County Fire	Fire	Unincorporated Areas	.00970
County Sewer District	Sewer	Unincorporated Areas	.00260
Lugoff Fire District	Fire	Town of Lugoff	.02940

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Solid Waste	Solid Waste Collection and Disposal	Countwide	\$55.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.08620

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$208,578

Local Option Sales Tax Credit Factors

City	City TCF	County TCF	Total TCF
Camden	0.002000	0.001018	0.003018

Lancaster

Millage Rates

COUNTY BASE MILLAGE RATE

Lancaster County .09041

Includes:

County Operations .07565
Debt .00716
Capital Improvement .00430
Courthouse Fire Security .00330

SCHOOL DISTRICT MILLAGE

District Total: Lancaster .19195
School Operating .14500
Debt Service .04300
USC-L .00395

MUNICIPAL MILLAGE

Kershaw .07500
Lancaster .15470

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
#10 Indian Land Fire	Fire	Indian Land	\$75.00
#14 Fire District	Fire Fee- per 2,500 sqft	Pleasant Valley	\$75.00
Brookchase Road Bond	Road Bond	District 87	\$225.00
Road Maintenance Fee	Road Maintenance	Per Motor Vehicles	\$25.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
City Abatement - Lancaster	0.15470
County Abatement	0.09050

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$259,350

Local Option Sales Tax Credit Factors

City	City TCF	County TCF	Total TCF
Kershaw	0.002281	0.000706	0.002987
Lancaster	0.002200	0.000706	0.002906

Laurens

Millage Rates

COUNTY BASE MILLAGE RATE

Laurens County .08470

Includes:

Operations & Capital Improvements	.06470
Bonds	.00600
Indigent Care	.00100
EMS	.00700
Reserve Fund	.00600

SCHOOL DISTRICT MILLAGE

District Total: Greenville 52	.17750
Special School	.13000
School Bonds	.04750
District Total: Laurens 55	.21550
Special School	.16750
School Bonds	.04800
District Total: Laurens 56	.24950
Special School	.16750
School Bonds	.08200
District Total: Ware Shoals 51	.24000
Special School	.22420
School Bonds	.01580

MUNICIPAL MILLAGE

Clinton	.09750
Fountain Inn	.07320
Gray Court	.07960
Laurens	.12350

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
County Fire	Fire	Countywide less Laurens, Clinton, Fountain Inn	.02000
Education Colleges	Piedmont Tech & USC	Countywide	.00100
Lakeview Acres	Road Maintenance	Lakeview Subdivision	.00730
Water & Sewer Bond	Water & Sewer	Most Unincorporated Areas and Town of Cross Hill	.00330

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
City Road Fee	Roads	City of Laurens	\$5.00
County Road Fee	Roads	Per Motorized Vehicle	\$15.00
Fountain Inn Public Works	Public Works	City of Fountain Inn	\$26.00
Landfill Fee	Solid Waste	Countywide	\$60.00
Laurens City Improvement Fee	City Improvement	City of Laurens	\$20.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
City Abatement - Clinton	0.09750
City Abatement - Laurens	0.06175
County Abatement	0.08470

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$167,750

Local Option Sales Tax Credit Factors

City	City TCF	County TCF	Total TCF
Clinton	0.002395	0.001225	0.003620
Fountain Inn	0.001300	0.001225	0.002525
Gray Court	0.003050	0.001225	0.004275
Laurens	0.001400	0.001225	0.002625

Lee

Millage Rates

COUNTY BASE MILLAGE RATE

Lee County .17350

Includes:

County Operations	.15920
2004 County Bond	.00030
2011 Bond	.01400

SCHOOL DISTRICT MILLAGE

District Total: Lee	.17450
School Operations	.13400
2005 School Refunding Bond	.03850
Teacher's Supplement	.00200

MUNICIPAL MILLAGE

Bishopville	.12600
Lynchburg	.19000

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Road Maintenance	Roads	Countywide	\$15.00
Vehicle Fee	Schools	Per Vehicle	\$10.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.15920

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$34,778

Local Option Sales Tax Credit Factors

City	City TCF	County TCF	Total TCF
Bishopville	0.001031	0.001301	0.002332
Lynchburg	0.003003	0.001301	0.004304

Lexington

Millage Rates

COUNTY BASE MILLAGE RATE

Lexington County .08349

Includes:

County Operations	.02454
Library Operations	.00621
Library Bonds	.00070
Indigent Care	.00089
Mental Health	.00050
County Notes and Bonds	.00330
Solid Waste	.00822
Riverbank Park Operations	.00109
Riverbanks Park Bonds	.00080
Midlands Tech Operations	.00297
Midlands Tech Capital	.00140
Law Enforcement	.03287

SCHOOL DISTRICT MILLAGE

District Total: Lexington 1	.34280
School Operations	.27150
School Bonds	.07130
District Total: Lexington 2	.17621
School Operations	.14646
School Bonds	.02975
District Total: Lexington 3	.29685
School Operations	.26175
School Bonds	.03510
District Total: Lexington 4	.37610
School Operations	.30620
School Bonds	.06990
District Total: Lexington 5	.28177
School Operations	.22927
School Bonds	.05250

MUNICIPAL MILLAGE

Batesburg-Leesville	.09005
Cayce	.04417
Chapin	.01150
Columbia	.09810
Gilbert	.00500
Lexington	.03514
Pelion	.01800
Springdale	.05770
Summit	.00610
Swansea	.09694
West Columbia	.06188

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Hollow Creek	Watershed	Hollow Creek District	.00016
ICRC	Recreation Bonds	District Five	.00525
ICRC	Recreation	District Five	.01335
Isle of Pines	Water & Sewer	District Five	.04800
LCRAC	Recreation Bonds	Countywide less District Five	.00342
LCRAC	Recreation	Countywide less District Five	.01232
Rural Fire	Fire	Countywide less Cayce, West Columbia	.01707

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Sanitation		Irmo	\$180.00
Street Pavement		Lexington Town, Golden Hills Subdivision	\$105.00
Street Pavement		Stonebridge Subdivision	\$365.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.07832

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$1,046,743

Marion

Millage Rates

COUNTY BASE MILLAGE RATE

Marion County .11700

Includes:

County Operations	.10500
Debt Retirement	.00300
Capital Improvement	.00600
General Obligation Bonds	.00300

SCHOOL DISTRICT MILLAGE

District Total: Marion County	.17600
Operations	.16800
County Board Lease	.00800

MUNICIPAL MILLAGE

Marion	.12800
Mullins	.16700
Nichols	.09400
Sellers	.15500

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Decal Fee	Decal Issuance	Per Vehicle	\$1.00
Fire Fee	Fire	Mfg, Unincorp. Areas; Varies by Acreage	\$500.00
Fire Fee	Fire	Residential, Unincorp. Areas; Varies by Acreage	\$35.00
Fire Fee	Fire	Per Vehicle, Unincorp. 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	0.11700

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$65,647

Local Option Sales Tax Credit Factors

City	City TCF	County TCF	Total TCF
Marion	0.001600	0.001187	0.002787
Mullins	0.001936	0.001187	0.003123
Nichols	0.001085	0.001187	0.002272
Sellers	0.003588	0.001187	0.004775

Marlboro

Millage Rates

COUNTY BASE MILLAGE RATE

Marlboro County .10610

Includes:

County Operations	.08670
North Eastern Technical College	.00370
Emergency Medical Services	.01045
GO Bonds	.00525

SCHOOL DISTRICT MILLAGE

District Total: Marlboro	.21828
School Operating	.18528
School Bonds	.03300

MUNICIPAL MILLAGE

Bennettsville	.10700
Blenheim	.05300
Clio	.10913
McColl	.10800
Tatum	.01400

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Rural Fire	Fire	Countywide less Bennettsville & Clio	.01335

Special Fees (additional charges)

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

Value of One Mil (based on county operations only)

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

Local Option Sales Tax Credit Factors

City	City TCF	County TCF	Total TCF
Bennettsville	0.002217	0.001452	0.003669
Blenheim	0.002571	0.001452	0.004023
Clio	0.001595	0.001452	0.003047
McColl	0.001971	0.001452	0.003423
Tatum	0.001294	0.001452	0.002746

McCormick

Millage Rates

COUNTY BASE MILLAGE RATE

McCormick County .13000

Includes:

County Operations	.12370
2006 County Bond	.00160
2005 County Bond	.00320
County Bond 2008 B	.00150

SCHOOL DISTRICT MILLAGE

District Total: McCormick	.16030
School District	.12930
School Series 2002 Bond	.03100

MUNICIPAL MILLAGE

McCormick .11100

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Savannah Lakes Village	Public Safety	Savannah Lakes Village	.01240

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	0.13000

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$39,730

Local Option Sales Tax Credit Factors

City	City TCF	County TCF	Total TCF
McCormick	0.003787	0.000460	0.004247

Newberry

Millage Rates

COUNTY BASE MILLAGE RATE

Newberry County .14420

Includes:

County Operations	.12870
Community Services	.00670
Debt Service	.00880

SCHOOL DISTRICT MILLAGE

District Total: Newberry	.23980
Ordinary School	.18680
School Debt	.05300

MUNICIPAL MILLAGE

Little Mountain	.05150
Newberry	.08640
Pomaria	.00360
Prosperity	.03760
Whitmire	.10080

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.14420

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$115,104

Oconee

Millage Rates

COUNTY BASE MILLAGE RATE

Oconee County .07100

Includes:

County Operations	.05760
Bonds	.00600
Economic Development	.00220
Bridges/Culverts	.00100
Tri County Tech Operation	.00210
Road Maintenance	.00210

SCHOOL DISTRICT MILLAGE

District Total: Oconee	.14110
School Operations	.11010
School Bonds	.03100

MUNICIPAL MILLAGE

Salem	.03490
Seneca	.05530
Walhalla	.08400
West Union	.04600
Westminster	.09070

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Keowee Fire District	Fire Department	District 17 Only	.01450
Municipal Fire	Municipal Fire Service	Unincorporated Areas	.00290

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.07390

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$497,784

Orangeburg

Millage Rates

COUNTY BASE MILLAGE RATE

Orangeburg County .13230

Includes:

County Wide Fire	.01700
County Operations	.08900
Special Education Fund	.00780
Solid Waste	.01000
Capital Improvement	.00150
Debt Service	.00700

SCHOOL DISTRICT MILLAGE

District Total: Orangeburg 3	.26500
School Operation	.17650
School Debt	.05850
County Fiscal Commission	.03000
District Total: Orangeburg 4	.22200
School Operation	.15000
School Debt	.04200
County Fiscal Commission	.03000
District Total: Orangeburg 5	.24930
School Operation	.19430
County Fiscal Commission	.03000
School Debt	.02500

MUNICIPAL MILLAGE

Bowman	.09000
Branchville	.06800
Cope	.02500
Cordova	.01600
Elloree	.08000
Eutawville	.07220
Holly Hill	.07600
Livingston	.02000
Neeses	.03300
North	.08100
Norway	.05700
Orangeburg	.09000
Rowesville	.04500
Santee	.13420
Springfield	.05800
Vance	.05000
Woodford	.01000

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Brookdale Lights	Street Lights	Brookdale Subdivision	.00430
Creekmore Lights	Street lights	Creekmore Subdivision	.00600
New Brooklyn Lights	Street Lights	New Brooklyn Subdivision	.00320
Santee Fire	Fire	Santee	.01700
Watershed	Drainage	Districts 35 and 37	.01200
Whittaker Heights	Street Lights	Whittaker Heights Subdivision	.00570

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$250,946

Pickens

Millage Rates

COUNTY BASE MILLAGE RATE

Pickens County .05710

Includes:

County Operations .05320
Bonds .00390

SCHOOL DISTRICT MILLAGE

District Total: Pickens .16900
School Operations .10800
School Bonds .05250
Pickens County Library .00600
Tri-County Tech .00250

MUNICIPAL MILLAGE

Central .07200
Clemson .08340
Easley .05800
Liberty .08000
Norris .07220
Pickens .06030
Six Mile .03180

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
County Sewer	Sewer	Unincorporated Areas	.00190
Georges Creek	Dam & Surface Water Improvement	Georges Creek	.00060
Keowee Springs	Fire Protection	Unincorporated Area	.05670
Keowee Vineyards	Fire Protection	Unincorporated Areas	.03840
Sedgewood	Street Lights	Sedgewood Subdivision	.00650
Shady Grove	Fire Protection		.01160

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Fire Districts	Fire	Average for 11 Districts	\$71.68
Saluda Ridge		Per Parcel	\$35.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
City Abatement - Easley	0.05800
City Abatement - Liberty	0.08000
County Abatement	0.05710

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$451,884

Local Option Sales Tax Credit Factors

City	City TCF	County TCF	Total TCF
Central	0.002931	0.000945	0.003876
Clemson	0.001244	0.000945	0.002189
Easley	0.001555	0.000945	0.002500
Liberty	0.002129	0.000945	0.003074
Norris	0.002232	0.000945	0.003177
Pickens	0.002431	0.000945	0.003376
Six Mile	0.001457	0.000945	0.002402

Richland

Millage Rates

COUNTY BASE MILLAGE RATE

Richland County .11120

Includes:

County Operations .05280
Library .01480
Bonds .00900
Mental Health .00120
Riverbanks Zoo Operating .00130
Landfill .00320
Capital Replacement .00320
Riverbanks Zoo Bonds .00080
Midlands Tech .00460
Countywide Fire .01930
Conservation Commission .00050
Neighborhood Redevelopment .00050

SCHOOL DISTRICT MILLAGE

District Total: Lexington 5 .28180
School Operations .22930
School Bonds .05250
District Total: Richland 1 .30170
School Operations .24870
School Bonds .05300
District Total: Richland 2 .38550
School Operations .29150
School Bonds .09400

MUNICIPAL MILLAGE

Cayce .04420
Columbia .09810
Eastover .12000
Forest Acres .04700

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
East Richland PSD	Water/Sewer Bonds	Roughly Arcadia Lakes & Forest Acres	.00400
Recreation Bonds	Recreation Bonds	Countywide less Columbia	.00300
Recreation Commission	Recreation	Countywide less Columbia	.01140
Rural Fire	Fire Bonds	Countywide less Arcadia Lakes, Columbia, & Irmo	.00180
Stormwater Management	Stormwater		.00310

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

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.08650

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$1,457,000

Local Option Sales Tax Credit Factors

City	City TCF	County TCF	Total TCF
Columbia	0.001881	0.001270	0.003151
Eastover	0.004472	0.001270	0.005742
Forest Acres	0.001176	0.001270	0.002446

Saluda

Millage Rates

COUNTY BASE MILLAGE RATE

Saluda County .14030

Includes:

County Operations	.13160
Law Enforcement	.00100
Planning and Economic Development	.00100
Public Building Maintenance	.00050
Piedmont Technical	.00300
Piedmont Tech Bond	.00220
Fire Board	.00100

SCHOOL DISTRICT MILLAGE

District Total: Aiken 2	.17060
School Operating	.14160
School Bonds	.02900
District Total: Lexington 55	.29685
School Operating	.26175
School Bonds	.03510
District Total: Saluda 77	.16700
School Operating	.13480
School Bonds	.03220

MUNICIPAL MILLAGE

Batesburg-Leesville	.09005
Monetta	.01700
Ridge Spring	.09500
Saluda	.08230

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.14030

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$53,651

Local Option Sales Tax Credit Factors

City	City TCF	County TCF	Total TCF
Batesburg-Leesville	0.002047	0.000905	0.002952
Monetta	0.002171	0.000905	0.003076
Ridge Spring	0.002013	0.000905	0.002918
Saluda	0.001881	0.000905	0.002786

Spartanburg

Millage Rates

COUNTY BASE MILLAGE RATE

Spartanburg County .08180

Includes:

County Operations	.05060
Animal Control	.00160
Recreation	.00500
Charles Lea Center	.00130
Library	.01070
Tech School	.00640
Development Standards	.00100
Debt Service	.00370
Countywide Fire (CTY-W FIRE)	.00050
Federal Mandate - Storm water	.00100

SCHOOL DISTRICT MILLAGE

District Total: Greenville	.17750
Current School	.13000
School Bonds	.04750
District Total: Spartanburg 1	.30090
General School	.01300
Current School	.19400
Swofford Vocational School	.00900
McCarthy/Teszler	.01050
School Bonds	.07100
University School	.00340
District Total: Spartanburg 2	.23280
University School	.00340
Swofford Vocational School	.00900
McCarthy/Teszler	.01050
General School	.01300
School Bonds	.03620
Current School	.16070
District Total: Spartanburg 3	.31030
McCarthy/Teszler	.01050
University School	.00340
Daniel Morgan Vocational School	.00980
General School	.01300
Current School	.22790
School Bonds	.04570
District Total: Spartanburg 4	.22960
University School	.00340
RD Anderson Vocational School	.00460
Current School	.18410
McCarthy/Teszler	.01050
General School	.01300
School Bonds	.01400
District Total: Spartanburg 5	.23290
Current School	.18480
School Bonds	.01660
McCarthy/Teszler	.01050
University School	.00340
General School	.01300
RD Anderson Vocational School	.00460
District Total: Spartanburg 6	.22280
University School	.00340
Current School	.15010
RD Anderson Vocational School	.00460
General School	.01300
School Bonds	.04120
McCarthy/Teszler	.01050
District Total: Spartanburg 7	.31110

McCarthy/Teszler	.01050
Daniel Morgan Vocational School	.00980
School Bonds	.05900
University School	.03400
Current School	.18480
General School	.01300

MUNICIPAL MILLAGE

Campobello	.12000
Chesnee	.13800
Cowpens	.10840
Duncan	.07570
Greer	.09780
Inman	.06020
Landrum	.07390
Lyman	.05460
Pacolet	.07500
Reidville	.01500
Spartanburg	.10300
Wellford	.05790
Woodruff	.10300

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Lakewood Hills	Street Lights	Lakewood Hills Subdivision	.00820
Metro Sub District B	Water		.05960
Spartanburg Sanitary Sewer	Sewer	Sewer District S3	.00750
Startex Wellford Water District	Water		.01200
Twin Lakes	Dam Maintenance	Twin Lakes Subdivision	.01650
Woodruff Roebuck Water District	Water		.01080

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
City Solid Waste Fee	Solid Waste Trans Station	City of Spartanburg	\$18.00
Decal Renewal Fee	Decal Renewal	Per Vehicle	\$1.00
Garbage	City residential garbage pick up	City of Spartanburg	\$84.00
Greer Storm Water Fee	Storm Water	Greer; 21.60 per ERU	\$21.60
Landfill Fee	Solid Waste	Countywide	\$47.00
Pacolet Sanitation Fee	Sanitation	Pacolet	\$45.00
Public Works Fee	Public Works	Cities of Wellford and Duncan	\$60.00
Public Works Fee	Public Works	City of Greer	\$75.00
Storm Water Fee	Storm Water	City of Spartanburg	\$30.00
Tag Renewal Fee	Tag Renewal	Per Vehicle	\$24.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
City Abatement - Greer	0.09780
City Abatement - Spartanburg	0.10300
County Abatement	0.06680

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$973,706

Sumter

Millage Rates

COUNTY BASE MILLAGE RATE

Sumter County .10700

Includes:

County Operations	.08050
General Obligation Bonds	.01500
USC-Sumter	.00100
Capital Improvement Fund	.00100
Central Carolina Technical College	.00320
Solid Waste	.00400
Tax Reform Mandate - General Fund	.00160
Tax Reform Mandate - Solid Waste	.00070

SCHOOL DISTRICT MILLAGE

District Total: Sumter	.21100
School Operations	.15100
School Bonds	.06000

MUNICIPAL MILLAGE

Mayesville	.05000
Pinewood	.05550
Sumter	.10200

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 2 Districts	.02310

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Road Fee	Roads	Countywide	\$15.00
Solid Waste Fee	Solid Waste	Countywide	\$42.44
Stormwater Fee	Stormwater	Countywide	\$15.00
Technology Fee	Technology	Countywide	\$1.50

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$276,500

Local Option Sales Tax Credit Factors

City	City TCF	County TCF	Total TCF
Mayesville	0.001680	0.014450	0.016130
Pinewood	0.001710	0.014450	0.016160
Sumter	0.019820	0.014450	0.034270

Union

Millage Rates

COUNTY BASE MILLAGE RATE

Union County .13760

Includes:

County Operations	.10900
Veterans Park	.00040
Economic Development Fund	.00320
Quick Jobs Development Ctr	.00300
Library	.00400
2000 Bond Issue	.00400
Higher Education	.00200
Emergency Medical Services	.00900
Sports Complex	.00300

SCHOOL DISTRICT MILLAGE

District Total: Union	.16790
School Operations	.11990
School Bond	.04800

MUNICIPAL MILLAGE

Carlisle	.12000
Jonesville	.10630
Union	.09250

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 11 Districts	.01523

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.13760

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$61,000

Williamsburg

Millage Rates

COUNTY BASE MILLAGE RATE

Williamsburg County .16710

Includes:

County Operations	.11500
Hospital	.01080
Debt Retirement	.02970
Technical College	.01160

SCHOOL DISTRICT MILLAGE

District Total: Williamsburg	.16650
School Operations	.13200
School Bond/Debt Service	.03450

MUNICIPAL MILLAGE

Andrews	.13050
Greeleyville	.16210
Hemingway	.09860
Kingstree	.15800
Lane	.22350

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 2 Districts	.02178

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	\$30.00
Solid Waste Disposal Fee	Solid Waste Disposal	Countywide	\$95.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.15550

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$87,785

Local Option Sales Tax Credit Factors

City	City TCF	County TCF	Total TCF
Andrews	0.000500	0.001377	0.001877
Greeleyville	0.003895	0.001377	0.005272
Hemingway	0.002708	0.001377	0.004085
Kingstree	0.004288	0.001377	0.005665
Lane	0.006195	0.001377	0.007572

York

Millage Rates

COUNTY BASE MILLAGE RATE

York County .06450

Includes:

County Operations	.04640
Bond Retirement	.00690
Library Operations	.00440
Cultural and Heritage Comm.	.00260
York Technical Operations	.00420

SCHOOL DISTRICT MILLAGE

District Total: Clover 2	.22300
Special School	.16900
County Wide	.03000
School Bonds	.02400
District Total: Fort Mill 4	.27040
Special School	.15490
School Bonds	.08550
County Wide	.03000
District Total: Rock Hill 3	.22340
Special School	.14140
School Bonds	.05200
County Wide	.03000
District Total: York 1	.28360
Special School	.17560
School Bonds	.07800
County Wide	.03000

MUNICIPAL MILLAGE

Clover	.11800
Fort Mill	.08600
Hickory Grove	.03700
Rock Hill	.09350
Sharon	.03000
Tega Cay	.08900
York	.11500

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 7 Districts	.00370
Fishing Creek Watershed	Watershed	Fishing Creek Area	.00160
Recreation	Recreation	Countywide	.00150
Rockhill Landscape	Landscape Maintenance	City of Rock Hill	.00710
Rural Fire Program	Rural Fire	Unincorporated Areas	.00440
Solid Waste Program	Solid Waste	Unincorporated Areas	.00350

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Tega Cay Stormwater	Stormwater fee	City of Tega Cay	\$96.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
City Abatement - Clover	0.11800
City Abatement - Rock Hill	0.09350
County Abatement	0.06030

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses.	\$1,117,251
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Local Option Sales Tax Credit Factors

Abbeville

City	City TCF	County TCF	Total TCF
Abbeville	0.001908	0.001200	0.003108
Calhoun Falls	0.002970	0.001200	0.004170
Donalds	0.000379	0.001200	0.001579
Honea Path	0.002918	0.001200	0.004118
Ware Shoals	0.001000	0.001200	0.002200

Allendale

City	City TCF	County TCF	Total TCF
Allendale	0.002300	0.001420	0.003720
Fairfax	0.001875	0.001420	0.003295

Bamberg

City	City TCF	County TCF	Total TCF
Bamberg	0.001241	0.001291	0.002532
Denmark	0.002533	0.001291	0.003824
Ehrhardt	0.002314	0.001291	0.003605
Olar	0.001214	0.001291	0.002505

Barnwell

City	City TCF	County TCF	Total TCF
Barnwell	0.001197	0.001245	0.002442
Blackville	0.002445	0.001245	0.003690
Snelling	0.000846	0.001245	0.002091
Williston	0.001445	0.001245	0.002690

Berkeley

City	City TCF	County TCF	Total TCF
Bonneau	0.000400	0.000713	0.001113
Charleston	0.000356	0.000713	0.001069
Goose Creek	0.000978	0.000713	0.001691
Hanahan	0.001080	0.000713	0.001793
Jamestown	0.001867	0.000713	0.002580
Moncks Corner	0.001043	0.000713	0.001756
Otranto (Hanahan)	0.001080	0.000713	0.001793
St. Stephen	0.002857	0.000713	0.003570
Summerville	0.001329	0.000713	0.002042

Calhoun

City	City TCF	County TCF	Total TCF
Cameron	0.001128	0.000643	0.001771
St. Matthews	0.002046	0.000643	0.002689

Charleston

City	City TCF	County TCF	Total TCF
Awendaw	0.000210	0.000860	0.001070
Charleston	0.000770	0.000860	0.001630
Folly Beach	0.000140	0.000860	0.001000
Isle of Palms	0.000130	0.000860	0.000990
Lincolnton	0.002140	0.000860	0.003000
McClellanville	0.000210	0.000860	0.001070
Mt. Pleasant	0.000410	0.000860	0.001270
North Charleston	0.000750	0.000860	0.001610
Sullivan's Island	0.000110	0.000860	0.000970
Summerville	0.000890	0.000860	0.001750

Cherokee

City	City TCF	County TCF	Total TCF
Blacksburg	0.002360	0.000828	0.003188
Gaffney	0.001950	0.000828	0.002778

Chester

City	City TCF	County TCF	Total TCF
Chester	0.001576	0.001372	0.002948
Fort Lawn	0.001285	0.001372	0.002657
Great Falls	0.003906	0.001372	0.005278

Chesterfield

City	City TCF	County TCF	Total TCF
Cheraw	0.002039	0.001667	0.003706
Chesterfield	0.002605	0.001667	0.004272
Jefferson	0.003211	0.001667	0.004878
McBee	0.001772	0.001667	0.003439
Pageland	0.002110	0.001667	0.003777
Patrick	0.004139	0.001667	0.005806

Clarendon

City	City TCF	County TCF	Total TCF
Manning	0.002528	0.001508	0.004036
Paxville	0.000000	0.001508	0.001508
Summerton	0.002637	0.001508	0.004145
Turbeville	0.004289	0.001508	0.005797

Colleton

City	City TCF	County TCF	Total TCF
Edisto Beach	0.000117	0.000927	0.001044
Walterboro	0.001506	0.000927	0.002433

Darlington

City	City TCF	County TCF	Total TCF
Darlington	0.002923	0.001400	0.004323
Hartsville	0.001757	0.001400	0.003157
Lamar	0.003486	0.001400	0.004886
Society Hill	0.004360	0.001400	0.005760

Dillon

City	City TCF	County TCF	Total TCF
Dillon	0.001986	0.001620	0.003606
Lake View	0.002465	0.001620	0.004085
Latta	0.002140	0.001620	0.003760

Edgefield

City	City TCF	County TCF	Total TCF
Johnston	0.001650	0.000790	0.002440
Trenton	0.000548	0.000790	0.001338

Fairfield

City	City TCF	County TCF	Total TCF
Ridgeway	0.099990	0.001320	0.101310
Winnsboro	0.099990	0.001320	0.101310

Florence

City	City TCF	County TCF	Total TCF
Florence	0.001700	0.001781	0.003481
Johnsonton	0.004547	0.001781	0.006327
Lake City	0.002945	0.001781	0.004726
Olanta	0.005202	0.001781	0.006982
Pamplico	0.004793	0.001781	0.006574
Timmonsville	0.003890	0.001781	0.005671

Hampton

City	City TCF	County TCF	Total TCF
Brunson	0.002000	0.001224	0.003224
Estill	0.001166	0.001224	0.002390
Fairfax	0.001875	0.001224	0.003099
Gifford	0.001591	0.001224	0.002815
Hampton	0.000590	0.001224	0.001814
Unincorporated	0.000000	0.001224	0.001224
Varnville	0.001760	0.001224	0.002984
Yemassee	0.001699	0.001224	0.002923

Jasper

City	City TCF	County TCF	Total TCF
Hardeeville	0.001156	0.001070	0.002226
Ridgeland	0.002700	0.001070	0.003770

Kershaw

City	City TCF	County TCF	Total TCF
Camden	0.002000	0.001018	0.003018

Lancaster

City	City TCF	County TCF	Total TCF
Kershaw	0.002281	0.000706	0.002987
Lancaster	0.002200	0.000706	0.002906

Laurens

City	City TCF	County TCF	Total TCF
Clinton	0.002395	0.001225	0.003620
Fountain Inn	0.001300	0.001225	0.002525
Gray Court	0.003050	0.001225	0.004275
Laurens	0.001400	0.001225	0.002625

Lee

City	City TCF	County TCF	Total TCF
Bishopville	0.001031	0.001301	0.002332
Lynchburg	0.003003	0.001301	0.004304

Marion

City	City TCF	County TCF	Total TCF
Marion	0.001600	0.001187	0.002787
Mullins	0.001936	0.001187	0.003123
Nichols	0.001085	0.001187	0.002272
Sellers	0.003588	0.001187	0.004775

Marlboro

City	City TCF	County TCF	Total TCF
Bennettsville	0.002217	0.001452	0.003669
Blenheim	0.002571	0.001452	0.004023
Clio	0.001595	0.001452	0.003047
McColl	0.001971	0.001452	0.003423
Tatum	0.001294	0.001452	0.002746

McCormick

City	City TCF	County TCF	Total TCF
McCormick	0.003787	0.000460	0.004247

Pickens

City	City TCF	County TCF	Total TCF
Central	0.002931	0.000945	0.003876
Clemson	0.001244	0.000945	0.002189
Easley	0.001555	0.000945	0.002500
Liberty	0.002129	0.000945	0.003074
Norris	0.002232	0.000945	0.003177
Pickens	0.002431	0.000945	0.003376
Six Mile	0.001457	0.000945	0.002402

Richland

City	City TCF	County TCF	Total TCF
Columbia	0.001881	0.001270	0.003151
Eastover	0.004472	0.001270	0.005742
Forest Acres	0.001176	0.001270	0.002446

Saluda

City	City TCF	County TCF	Total TCF
Batesburg-Leesville	0.002047	0.000905	0.002952
Monetta	0.002171	0.000905	0.003076
Ridge Spring	0.002013	0.000905	0.002918
Saluda	0.001881	0.000905	0.002786

Sumter

City	City TCF	County TCF	Total TCF
Mayesville	0.001680	0.014450	0.016130
Pinewood	0.001710	0.014450	0.016160
Sumter	0.019820	0.014450	0.034270

Williamsburg

City	City TCF	County TCF	Total TCF
Andrews	0.000500	0.001377	0.001877
Greenville	0.003895	0.001377	0.005272
Hemingway	0.002708	0.001377	0.004085
Kingstree	0.004288	0.001377	0.005665
Lane	0.006195	0.001377	0.007572



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