

South Carolina Property Tax Rates By County

2010



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 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 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 19 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. The real and personal property values of certain distribution facilities, corporate headquarters, and corporate offices are also established by the 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>	
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.	

Note: The above method should be used for determining estimates only. The calculation does not include property tax rollbacks for local option sales tax credits in certain counties. Contact the county auditor for the actual property tax on a specific property.

South Carolina Property Tax Rates for 2010

Abbeville

Millage Rates

COUNTY BASE MILLAGE RATE

Abbeville County .09820

* County Base Includes: County Operations, County Office Building Bond, County Library, Piedmont Technical College, County GOB Bond 2010

MUNICIPAL MILLAGE

City	Millage Rate
Abbeville	.10100
Calhoun Falls	.13800
Donalds	.02000
Honea Path	.11300
Ware Shoals	.09600

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Abbeville	.21100
Greenwood 51	.23620

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Hunters Creek	Metro Sewer	Hunters Creek	.00750
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	\$37.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.09820

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$57,600

Aiken

Millage Rates

COUNTY BASE MILLAGE RATE

Aiken County .07470

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

MUNICIPAL MILLAGE

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

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Aiken	.16100

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
College Acres Public Works	Water/Sewer	College Acres Area	.04100

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Commercial Fire Fee Avg	Fire	Avg for 17 districts	\$226.20
Industrial Fire Fee Avg	Fire	Avg for 13 districts	\$931.00
Residential Fire Fee Avg	Fire	Avg for 19 districts	\$61.57
Road Maintenance	Maintain Roads	Countywide	\$15.00
Stormwater Drainage	Unincorporated Areas Only	Water Cleanup	\$18.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.06980

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$505,509

Allendale

Millage Rates

COUNTY BASE MILLAGE RATE

Allendale County .21600

* County Base Includes: County Operations, Hospital Operations

MUNICIPAL MILLAGE

City	Millage Rate
Allendale	.16000
Fairfax	.09800

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Allendale	.28800

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	0.20000

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$18,357

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

Anderson

Millage Rates

COUNTY BASE MILLAGE RATE

Anderson County .05663

** County Base Includes: County Operations, Capital Projects Fund, 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	.11300
Iva	.17270
Pendleton	.13700
West Pelzer	.09300
Williamston	.11000

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Anderson 1	.19890
Anderson 2	.24460
Anderson 3	.20040
Anderson 4	.20480
Anderson 5	.20740
Pickens	.16100

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Anderson County Sewer	Sewer	Unincorporated Areas less Homeland & Piedmont	.00300
Big Creek	Watershed	School District 1	.00130
Broadmouth	Watershed	School Districts 1&2	.00190
Brushy Creek	Watershed	School District 1	.00130
Cobbs Glen Public Service	Lights	School District 5	.00400
Homeland Park	Water/Sewer	Homeland Park	.01580
Metro EMS	EMS	Unincorporated Areas & Anderson	.00320
Piedmont Public Service	Water/Sewer	Piedmont	.00830
Rural Fire	Fire	Unincorporated	.00600
Sedgewood Public Service	Water/Sewer	Sedgewood	.00400
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	\$103.60
Easley Storm Water	Storm Water	Easley	\$24.00
Loneoak / Broadview / Johnson (LBJ)	Sewer	Loneoak / Broadview / Johnson subdivision	\$214.61
Piedmont Fee	Sewer Use	Piedmont	\$72.00
Solid Waste Fee	Solid Waste	Countywide	\$64.83
Thornwood Acres		Thornwood Acres	\$260.00
Whispering Oaks	Roads		\$88.09

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.08390

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$593,000

Bamberg

Millage Rates

COUNTY BASE MILLAGE RATE

Bamberg County .12670

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

MUNICIPAL MILLAGE

City	Millage Rate
Bamberg	.11250
Denmark	.10870
Ehrhardt	.08700
Olar	.09000

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Bamberg 1	.33680
Bamberg 2	.30390

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	0.13750

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$27,602

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	.06920
Blackville	.07900
Snelling	.02000
Williston	.07000

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Barnwell 45	.20900
Blackville 19	.20930
Williston 29	.19170

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

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

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. \$48,347

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

Beaufort

Millage Rates

COUNTY BASE MILLAGE RATE

Beaufort County .04754

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

MUNICIPAL MILLAGE

SCHOOL DISTRICT MILLAGE

City	Millage Rate	School District	Millage Rate
Beaufort	.06062	Beaufort	.11659
Bluffton	.03800		
Hardeeville	.15300		
Hilton Head Is.	.01854		
Port Royal	.06900		
Yemassee	.07000		

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Broad Creek PSD	Water/Sewer	Broad Creek	.00971
Fire Districts	Fire	Average for 5 Districts	.03581
Fripp Island PSD	Water/Sewer Debt	Fripp Island	.00770
Fripp Island PSD	Water/Sewer	Fripp Island	.01020
Hilton Head #1 PSD	Water/Sewer	Hilton Head Island	.00300
Hilton Head PSD	Water/Sewer Debt	Hilton Head Island	.00361

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	0.04297

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$1,954,919

Berkeley

Millage Rates

COUNTY BASE MILLAGE RATE

Berkeley County .05000

* County Base Includes: County Operations, Bond, Cypress Gardens

MUNICIPAL MILLAGE

SCHOOL DISTRICT MILLAGE

City	Millage Rate	School District	Millage Rate
Bonneau	.02000	Berkeley	.19040
Charleston	.07910		
Goose Creek	.03650		
Hanahan	.05390		
Jamestown	.03000		
Moncks Corner	.06140		
St. Stephen	.09600		
Summerville	.06240		

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 - 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	\$75.00
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

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.06980

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$686,000

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

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	School District	Millage Rate
Cameron	.07000	Calhoun	.14500
St. Matthews	.08000		

SCHOOL DISTRICT MILLAGE

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. \$53,200

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

MUNICIPAL MILLAGE

City	Millage Rate	School District	Millage Rate
Awendaw	.03960	Charleston	.12660
Charleston	.07910		
Folly Beach	.03240		
Isle of Palms	.02220		
Lincolnton	.08760		
McClellanville	.03850		
Mount Pleasant	.03860		
North Charleston	.09280		
Sullivan's Island	.02620		
Summerville	.06240		

SCHOOL DISTRICT MILLAGE

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		.01820
James Island PSD Bonds	Water/Sewer Bonds		.00410
James Island PSD Operating	Water/Sewer		.05350
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		.05130
St Johns Fire District and Bond	Fire	4 Districts	.02270
St Pauls Fire District	Fire	5 Districts	.04490
St. Paul's Fire Bond	Fire	5 Districts	.00350
W St Andrews Fire Deficit, prior years	Fire		.00210
W St. Andrews Fire District	Fire		.00310

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	\$70.00
Solid Waste Disposal, 2010 credit	\$25 credit per parcel		(\$25.00)

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. \$2,674,336

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

Cherokee

Millage Rates

COUNTY BASE MILLAGE RATE

Cherokee County .08310

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

MUNICIPAL MILLAGE

SCHOOL DISTRICT MILLAGE

City	Millage Rate	School District	Millage Rate
Blacksburg	.14880	Cherokee	.19690
Gaffney	.11500	Spartanburg District 2	.23900

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 8 Districts	.01090

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
City Abatement - Gaffney	0.11500
City Abatement-Blacksburg	0.14880
County Abatement	0.08310

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$149,631

Chester

Millage Rates

COUNTY BASE MILLAGE RATE

Chester County .27690

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

MUNICIPAL MILLAGE

SCHOOL DISTRICT MILLAGE

City	Millage Rate	School District	Millage Rate
Chester	.18500	Chester	.22140
Fort Lawn	.06000		
Great Falls	.14700		

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	.04230
Lando Fire District	Fire	District 3	.01080
Richburg Fire District	Fire	District 4	.00680

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.12390

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$80,619

Chesterfield

Millage Rates

COUNTY BASE MILLAGE RATE

Chesterfield County .09573

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

MUNICIPAL MILLAGE

SCHOOL DISTRICT MILLAGE

City	Millage Rate	School District	Millage Rate
Cheraw	.11846	Chesterfield	.20156
Chesterfield	.12114		
Jefferson	.08900		
McBee	.05200		
Pageland	.09100		
Patrick	.05500		

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Alligator Fire	Fire		.01300
Cash			.01650
Cheraw - 02			.01000
Harris Creek			.01500

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Fire Districts	Fire	Average for 9 Districts	\$52.00
Road Improvement and Maintenance Fee	Road Improvement and Maintenance	Per Vehicle	\$30.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.09327

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$110,000

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

Clarendon

Millage Rates

COUNTY BASE MILLAGE RATE

Clarendon County .15450

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

MUNICIPAL MILLAGE

City	Millage Rate
Manning	.15230
Summerton	.08500
Turbeville	.08980

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Clarendon 1	.16170
Clarendon 2	.11930
Clarendon 3	.25960

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Hospital Bond	Hospital	Countywide	.00810
Rural Fire	Fire Debt	Unincorporated areas, Turbeville & Paxville	.00110
Rural Fire	Fire	Unincorporated areas, Turbeville & Paxville	.02330

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	0.14630

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$92,693

Colleton

Millage Rates

COUNTY BASE MILLAGE RATE

Colleton County .11327

* County Base Includes: County Operations, Debt

MUNICIPAL MILLAGE

City	Millage Rate
Edisto Beach	.01881
Walterboro	.07700

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Colleton	.14833

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
County Fire	Fire Debt	Unincorporated areas	.02069
County Fire	Fire	Unincorporated areas	.02961

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 Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.11327

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$162,708

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	.12597
Lamar	.07500
Society Hill	.06300

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Darlington	.20518

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
Vehicle Fee	Road Fee	Per Vehicle Owner	\$30.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.07057

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$184,805

Dillon

Millage Rates

COUNTY BASE MILLAGE RATE

Dillon County .13350

* County Base Includes: County Operations, County Debt Service

MUNICIPAL MILLAGE

City	Millage Rate
Dillon	.09500
Lake View	.12600
Latta	.14200

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Dillon	.16725

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. \$62,205

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

Dorchester

Millage Rates

COUNTY BASE MILLAGE RATE

Dorchester County .07690

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

MUNICIPAL MILLAGE

SCHOOL DISTRICT MILLAGE

City	Millage Rate	School District	Millage Rate
Harleyville	.09290	Dorchester 2	.21390
North Charleston	.09280	Dorchester 4	.27560
Ridgeville	.07790		
St. George	.08480		
Summerville	.06240		

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	\$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	0.05020

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$480,000

Edgefield

Millage Rates

COUNTY BASE MILLAGE RATE

Edgefield County .09849

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

MUNICIPAL MILLAGE

SCHOOL DISTRICT MILLAGE

City	Millage Rate	School District	Millage Rate
Johnston	.08113	Edgefield	.21434
Trenton	.06900		

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
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	0.09849

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$70,128

Fairfield

Millage Rates

COUNTY BASE MILLAGE RATE

Fairfield County .17400

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

MUNICIPAL MILLAGE

SCHOOL DISTRICT MILLAGE

City	Millage Rate	School District	Millage Rate
Ridgeway	.05070	Fairfield	.21300
Winnsboro	.03480		

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. \$119,939

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

SCHOOL DISTRICT MILLAGE

City	Millage Rate	School District	Millage Rate
Florence	.05670	Florence 1	.20520
Johnsonville	.05010	Florence 2	.23030
Lake City	.17600	Florence 3	.19030
Olanta	.05730	Florence 4	.19670
Pamplico	.09370	Florence 5	.28110
Timmonsville	.13060		

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 7 Districts	.02101
Lynches Lake	Watershed	Coward area	.01960
Salem Pole Cat	Watershed	Scranton area	.01620

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Road Maintenance Fee	Road Maintenance	Countywide	\$30.00
Solid Waste Fee	Solid Waste	Countywide	\$58.00

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. \$444,052

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

Georgetown

Millage Rates

COUNTY BASE MILLAGE RATE

Georgetown County .05290

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

MUNICIPAL MILLAGE

SCHOOL DISTRICT MILLAGE

City	Millage Rate	School District	Millage Rate
Andrews	.13050	Georgetown	.13340
Georgetown	.08700		

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Fire District #1 (county)	Fire		.02620
Fire District #2 (Midway)	Fire		.01040
Fire District #3 MI/GC	Fire		.01000
Recycling/Green boxes	Recycling	Tax Districts 1, 2, 3, 4, 41, & 42	.02600

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	0.05290

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$537,744

Greenville

Millage Rates

COUNTY BASE MILLAGE RATE

Greenville County .06120

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

MUNICIPAL MILLAGE

SCHOOL DISTRICT MILLAGE

City	Millage Rate	School District	Millage Rate
Fountain Inn	.06390	Anderson 2	.24090
Greenville	.08540	Greenville	.15780
Greer	.09780	Spartanburg 1	.30020
Mauldin	.05630		
Simpsonville	.06170		
Travelers Rest	.08510		

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Berea Sewer	Sewer		.02240
Community Light Districts	Lights	Average of 16 Districts	.00630
Fire Districts	Fire	Average for 30 Districts	.03400
Greenville County Recreation	Recreation	Countywide less Greer, G'ville, Mauldin, S'ville	.00470
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		.02600
Saluda Lakes STD	Lake Maintenance		.01500
Sanitation	Solid Waste	Unincorporated Areas	.01410
Taylors Sewer	Sewer		.02030
Wade Hampton Sewer	Sewer	Wade Hampton Subdivision	.00960

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	0.00854
City Abatement - Greer	0.09780
County Abatement	0.05590

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$1,769,000

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

Greenwood

Millage Rates

COUNTY BASE MILLAGE RATE

Greenwood County .06190

* County Base Includes: County Operations, Bonded Indebtedness

MUNICIPAL MILLAGE

SCHOOL DISTRICT MILLAGE

City	Millage Rate	School District	Millage Rate
Greenwood	.10160	Greenwood 50	.24420
Hodges	.04660	Greenwood 51	.24730
Ninety Six	.10800	Greenwood 52	.22350
Orchard Park	.10160		
Springwood	.10160		
Troy	.01740		

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Average of 30 Subdivisions	Lights	Subdivisions	.01600

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Hunters Glenn		Hunters Glenn Subdivision	\$0.20
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		\$75.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
City Abatement - Greenwood	0.10160
County Abatement	0.08000

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$184,000

Hampton

Millage Rates

COUNTY BASE MILLAGE RATE

Hampton County .19600

* County Base Includes: County Operations

MUNICIPAL MILLAGE

SCHOOL DISTRICT MILLAGE

City	Millage Rate	School District	Millage Rate
Brunson	.08033	Hampton 1	.22300
Estill	.15400	Hampton 2	.33100
Gifford	.05200		
Hampton	.07300		
Varnville	.07100		
Yemassee	.07000		

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Rural Fire	Fire	Unincorporated	.01600
Rural Fire Bond	Fire Bond	Unincorporated	.00600

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.19600

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$47,466

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

Horry

Millage Rates

COUNTY BASE MILLAGE RATE

Horry County .04490

* 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	.06080
Briarcliffe Acres	.05080
Conway	.07930
Loris	.10370
Myrtle Beach	.06610
North Myrtle Beach	.03200
Surfside Beach	.04000

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Horry	.13220

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	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	.01520
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

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.03990

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$2,000,000

Jasper

Millage Rates

COUNTY BASE MILLAGE RATE

Jasper County .12300

* County Base Includes: County Operations, Emergency Services

MUNICIPAL MILLAGE

City	Millage Rate
Hardeeville	.15300
Ridgeland	.11420

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Jasper	.13150

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	0.01505

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$111,500

Kershaw

Millage Rates

COUNTY BASE MILLAGE RATE

Kershaw County .07450

* County Base Includes: County Operations, Debt

MUNICIPAL MILLAGE

City	Millage Rate
Camden	.08950

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Kershaw	.22060

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
County Fire	Fire	Unincorporated areas	.00980
County Sewer District	Sewer	Unincorporated areas	.00260
Lugoff Fire District	Fire	City of Lugoff	.02320

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.02206

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$206,194

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

Lancaster

Millage Rates

COUNTY BASE MILLAGE RATE

Lancaster County .08360

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

MUNICIPAL MILLAGE

City	Millage Rate
Kershaw	.07090
Lancaster	.14350

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Lancaster	.17870

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	\$90.00
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	0.08360

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$237,538

Laurens

Millage Rates

COUNTY BASE MILLAGE RATE

Laurens County .07930

** County Base Includes: Operations & Capital Improvements, Bonds, Indigent Care, EMS, Reserve Fund*

MUNICIPAL MILLAGE

City	Millage Rate
Clinton	.09750
Fountain Inn	.06390
Gray Court	.07400
Laurens	.12290

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Greenville 52	.15780
Laurens 55	.21150
Laurens 56	.24140
Ware Shoals 51	.23620

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	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	.08500
Spec. Tax District - Greenpond	Road Maintenance	Rabon Mini-Farms Subdivision	.04000
Water & Sewer Bond	Water & Sewer	Most unincorporated areas and Town of Cross Hill	.00280

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	\$14.00
Landfill Fee	Solid Waste	Countywide	\$60.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
City Abatement - Clinton	0.09750
City Abatement - Laurens	0.61450
County Abatement	0.07930

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$163,000

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

Lee

Millage Rates

COUNTY BASE MILLAGE RATE

Lee County .16850

** County Base Includes: County Operations, 2004 County Bond, 2007-A Bond, 2007-B Bond, 2005 County Bond*

MUNICIPAL MILLAGE

City	Millage Rate
Bishopville	.12600
Lynchburg	.19500

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Lee	.17450

Special Fees (additional charges)

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

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.15600

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$34,786

Lexington

Millage Rates

COUNTY BASE MILLAGE RATE

Lexington County .07701

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

MUNICIPAL MILLAGE

City	Millage Rate
Batesburg-Leesville	.09010
Cayce	.04130
Chapin	.01150
Columbia	.09810
Gilbert	.00500
Lexington	.03510
Pelion	.01760
Springdale	.05770
Summit	.00610
Swansea	.08690
West Columbia	.06190

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Lexington 1	.32670
Lexington 2	.17621
Lexington 3	.28211
Lexington 4	.38391
Lexington 5	.26630

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Irmo-Chapin Rec. Comm. Bonds	Recreation	District Five	.00410
Irmo-Chapin Rec. Comm.	Recreation	District Five	.01310
Isle of Pines	Water & Sewer	District Five	.03900
Lexington County Rec. & Aging Comm.	Recreation Bonds	Countywide less District Five	.00330
Lexington County Rec. & Aging Comm.	Recreation	Countywide less District Five	.01210
Rural Fire	Fire	Countywide less the cities of Cayce, West Columbia	.01550
Rural Fire Bonds	Fire Bonds	Countywide less cities of Cayce and West Columbia	.00010

Special Fees (additional charges)

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

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.07701

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$930,892

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 .11000

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

MUNICIPAL MILLAGE

City	Millage Rate
Marion	.12800
Mullins	.16700
Nichols	.09300
Sellers	.15500

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Marion 1	.19200
Marion 2	.17600
Marion 7	.22000

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Decal Fee	Decal Issuance	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	0.11000

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$66,388

Marlboro

Millage Rates

COUNTY BASE MILLAGE RATE

Marlboro County .10020

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

MUNICIPAL MILLAGE

City	Millage Rate
Bennettsville	.10900
Blenheim	.05300
Clio	.10700
McColl	.10800
Tatum	.01300

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Marlboro	.20528

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Rural Fire	Fire	Countywide less Bennettsville & Clio	.01035

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 .12200

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

MUNICIPAL MILLAGE

City	Millage Rate
McCormick	.11100

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
McCormick	.15590

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Savannah Lakes Village	Public Safety	Savannah Lakes Village	.01300

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	0.12200

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$37,190

Newberry

Millage Rates

COUNTY BASE MILLAGE RATE

Newberry County .14290

* County Base Includes: County Operations, Debt Service

MUNICIPAL MILLAGE

City	Millage Rate
Little Mountain	.04070
Newberry	.08390
Pomaria	.00360
Prosperity	.03760
Whitmire	.09920

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Newberry	.24410

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.14290

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$113,569

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 .07000

** County Base Includes: County Operations, Bonds, Economic Development, Emergency Medical Services, Bridges/Culverts, Tri County Tec Operation*

MUNICIPAL MILLAGE

City	Millage Rate
Salem	.03240
Seneca	.05230
Walhalla	.08400
West Union	.04130
Westminster	.09070

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Oconee	.13810

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Keowee Fire District	Municipal Fire	Incorporated Areas	.01440

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.07000

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$502,037

Orangeburg

Millage Rates

COUNTY BASE MILLAGE RATE

Orangeburg County .12470

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

MUNICIPAL MILLAGE

City	Millage Rate
Bowman	.09000
Branchville	.06800
Cope	.02500
Cordova	.01100
Elloree	.07500
Eutawville	.06000
Holly Hill	.07000
Livingston	.02000
Neeses	.03300
North	.08100
Norway	.05500
Orangeburg	.08700
Rowesville	.04500
Santee	.09280
Springfield	.05800
Vance	.05000
Woodford	.01000

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Orangeburg 3	.10880
Orangeburg 4	.08440
Orangeburg 5	.07443

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Brookdale Lights	Street Lights	Brookdale Subdivision	.00400
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	.05700

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. \$225,435

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 .05710

* County Base Includes: County Operations, Bonds

MUNICIPAL MILLAGE

SCHOOL DISTRICT MILLAGE

City	Millage Rate	School District	Millage Rate
Central	.06700	Pickens	.16850
Clemson	.07860		
Easley	.05800		
Liberty	.07400		
Norris	.07220		
Pickens	.04760		
Six Mile	.03580		

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	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	.04820
Keowee Vineyards	Fire Protection	Unincorporated Area	.03840
Saluda Lake	Lake Improvement	Saluda Lake	.00950
Sedgewood	Street Lights	Sedgewood Subdivision	.00400
Shady Grove	Fire Protection		.01130

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Fire Districts	Fire	Average for 11 Districts	\$63.14
Meadowwoods		Per Parcel	\$149.28
Saluda Ridge		Per Parcel	\$35.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
City Abatement - Easley	0.05800
City Abatement - Liberty	0.07400
County Abatement	0.05710

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$434,759

Richland

Millage Rates

COUNTY BASE MILLAGE RATE

Richland County .10280

* 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

SCHOOL DISTRICT MILLAGE

City	Millage Rate	School District	Millage Rate
Cayce	.04600	Lexington 5	.26630
Columbia	.09810	Richland 1	.28840
Eastover	.12000	Richland 2	.34330
Forest Acres	.04700		

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	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	.01040
Rural Fire	Fire Bonds	Countywide less Arcadia Lakes, Columbia, & Irmo	.00170
Stormwater Management	Stormwater		.00300

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
Transportation Fee	Transit System	Commercial vehicles	\$15.00
Transportation Fee	Transit System	Private vehicles	\$10.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.10280

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$1,420,000

Saluda

Millage Rates

COUNTY BASE MILLAGE RATE

Saluda County .14610

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

MUNICIPAL MILLAGE

SCHOOL DISTRICT MILLAGE

City	Millage Rate	School District	Millage Rate
Batesburg-Leesville	.09005	Aiken 2	.16080
Monetta	.01700	Lexington 55	.28211
Ridge Spring	.09500	Saluda 77	.15200
Saluda	.08230		

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.14610

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$50,292

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 .07920

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

MUNICIPAL MILLAGE

City	Millage Rate
Campobello	.11500
Chesnee	.13600
Cowpens	.10840
Duncan	.06860
Greer	.09780
Inman	.06090
Landrum	.07390
Lyman	.05460
Pacolet	.07380
Reidville	.01500
Spartanburg	.10100
Wellford	.05470
Woodruff	.10140

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Greenville	.15780
Spartanburg 1	.30020
Spartanburg 2	.23560
Spartanburg 3	.29140
Spartanburg 4	.22290
Spartanburg 5	.23370
Spartanburg 6	.21950
Spartanburg 7	.27920

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Lakewood Hills	Street Lights	Lakewood Hills Subdivision	.00800
Metro Sub District B	Water		.05900
Spartanburg Sanitary Sewer	Sewer	Sewer District S3	.00750
Startex Wellford Water District	Water		.01320
Twin Lakes	Dam Maintenance	Twin Lakes Subdivision	.17000
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
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

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
City Abatement - Greer	0.09780
City Abatement - Spartanburg	0.10100
County Abatement	0.06430

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$958,478

Sumter

Millage Rates

COUNTY BASE MILLAGE RATE

Sumter County .17680

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

MUNICIPAL MILLAGE

City	Millage Rate
Mayesville	.05000
Pinewood	.05500
Sumter	.10300

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Sumter 17	.19470
Sumter 2	.21130

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 2 Districts	.22450

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.17680

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$257,600

Union

Millage Rates

COUNTY BASE MILLAGE RATE

Union County .13290

** County Base Includes: County Operations, Veterans Park, Economic Development Fund, Quick Jobs Development Ctr, 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	.14900

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 .15240

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

MUNICIPAL MILLAGE

City	Millage Rate
Andrews	.13050
Greeleyville	.16640
Hemingway	.09800
Kingstree	.15420
Lane	.21900

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Williamsburg	.16650

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	\$30.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.14640

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$85,910

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	.08600
Hickory Grove	.03650
Rock Hill	.09500
Sharon	.03000
Tega Cay	.08900
York	.11500

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Clover 2	.22600
Fort Mill 4	.24540
Rock Hill 3	.22340
York 1	.26760

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 7 Districts	.00370
Recreation	Recreation	Countywide	.00150
Rockhill Landscape	Landscape Maintenance	City of Rock Hill	.00760
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. \$1,010,841

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



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