

# South Carolina Property Tax Rates By County

## 2014



# 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 25 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):	-\$414,750*
*\$5,250,000 x .079 (example) = \$414,750	
Property Tax with Abatement	<b>\$819,000</b>
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	<b>\$800</b>
Residential owner-occupied properties are exempt from school property taxes. Omit school district millages from the total millage rate to calculate property tax for this property classification.	
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 2014

## Abbeville

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Abbeville County .12380

#### Includes:

County Operations	.08920
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	.21730
Operating and Upgrading	.18610
School Bond 2010	.01200
School Bond 2012	.00820
School Bond 2011	.00800
School Bond 2013	.00300
District Total: Greenwood 51	.24010
School Operations	.17870
Countywide School	.03900
School Bond	.01580
Vocational Facility	.00660

#### MUNICIPAL MILLAGE

Abbeville	.10029
Calhoun Falls	.14086
Donalds	.02000
Honea Path	.11900
Ware Shoals	.09600

#### 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	0.10580

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

This helps determine the county's tax base for comparative analyses. \$59,700

#### Local Option Sales Tax Credit Factors

City	City TCF	County TCF	Total TCF
Abbeville	0.001673	0.001200	0.002873
Calhoun Falls	0.003510	0.001200	0.004710
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	.14450
School Operations	.14160
Debt Service	.00290

#### MUNICIPAL MILLAGE

Aiken	.06200
Jackson	.05700
Monetta	.01700
New Ellenton	.07740
North Augusta	.07421
Perry	.04000
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	\$286.31
Industrial Fire Fee Avg	Fire	Avg for 9 Districts	\$2,249.67
Residential Fire Fee Avg	Fire	Avg for 19 Districts	\$52.14
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. \$620,000

## Allendale

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Allendale County .22400

*Includes:*

County Operations .20800  
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.

#### Local Option Sales Tax Credit Factors

City	City TCF	County TCF	Total TCF
Allendale	0.002500	0.001273	0.003773
Fairfax	0.001875	0.001273	0.003148

## Anderson

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Anderson County .08530

*Includes:*

County Ordinary .03460  
Capital Projects Fund .00040  
GO Bond 2007 Series .00110  
Infrastructure Reserve Fund .00300  
GO Bond 2008 .00100  
Library .00650  
County EMS .00680  
Sheriff's Department Fund .03080  
GO Bond 2005 Series .00110

#### SCHOOL DISTRICT MILLAGE

District Total: Anderson 1 .21520  
County Schools .01770  
Tri-County Tech .00290  
School Operations .13760  
Career and Technology .01500  
School Bond Sinking Fund .04200  
District Total: Anderson 2 .25990  
School Bond Sinking Fund .04000  
Career and Technology .01500  
County Schools .01770  
School Operations .18430  
Tri-County Tech .00290  
District Total: Anderson 3 .23230  
School Bond Sinking Fund .04900  
County Schools .01770  
School Operations .16270  
Tri-County Tech .00290  
District Total: Anderson 4 .22140  
County Schools .01770  
Tri-County Tech .00290  
School Operations .15980  
School Bond Sinking Fund .04100  
District Total: Anderson 5 .21410  
Tri-County Tech .00290  
School Bond Sinking Fund .02100  
School Operations .17250  
County Schools .01770  
District Total: Pickens .16520  
School Operations .16520

#### MUNICIPAL MILLAGE

Anderson .11800  
Belton .11200  
Clemson .08220  
Easley .06000  
Honea Path .11900  
Iva .18910  
Pendleton .12950  
West Pelzer .09600  
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	.00160
Broadmouth	Watershed	School Districts 1 & 2	.00140
Brushy Creek	Watershed	School District 1	.00070
Cobbs Glen Public Service	Lights	School District 5	.00450
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	\$117.68
Easley Storm Water	Storm Water	Easley	\$24.00
Metro Sewer Fee	Sewer	Piedmont	\$38.00
Solid Waste Fee	Solid Waste	Countywide	\$64.59
Whispering Oaks	Roads		\$88.09

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

Jurisdiction	Millage Rate
County Abatement	0.08530

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

This helps determine the county's tax base for comparative analyses. \$648,000

**Bamberg**

**Millage Rates**

**COUNTY BASE MILLAGE RATE**

**Bamberg County .15020**

*Includes:*

County Operations	.12200
Capital Reserve	.00100
Hospital Bond	.00400
EMS/Rescue	.01850
General Obligation Bond	.00300
IPRB Bonds	.00170

**SCHOOL DISTRICT MILLAGE**

District Total: Bamberg 1	.37880
School Operating	.26880
School Bond	.11000
District Total: Bamberg 2	.30390
School Operating	.25890
School Bond	.04500

**MUNICIPAL MILLAGE**

Bamberg	.11255
Denmark	.10870
Ehrhardt	.09200
Olar	.09645

**OTHER MILLAGES NOT INCLUDED IN COUNTY BASE**

Name	Purpose	Location	Millage Rate
Rural Fire	Fire	Unincorporated	.02100

**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	0.15020

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

This helps determine the county's tax base for comparative analyses. \$29,290

**Local Option Sales Tax Credit Factors**

City	City TCF	County TCF	Total TCF
Bamberg	0.001395	0.001289	0.002684
Denmark	0.003025	0.001289	0.004314
Ehrhardt	0.002314	0.001289	0.003603
Olar	0.001214	0.001289	0.002503

## Barnwell

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Barnwell County .14100

*Includes:*

County Operations .13400  
County Debt .00700

#### SCHOOL DISTRICT MILLAGE

District Total: Barnwell 45 .21700  
School Operations .18100  
School Debt Service .03600  
District Total: Blackville 19 .22760  
School Operations .16960  
School Debt Service .05800  
District Total: Williston 29 .20530  
School Operations .18330  
School Debt Service .02200

#### 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. \$52,609

#### Local Option Sales Tax Credit Factors

City	City TCF	County TCF	Total TCF
Barnwell	0.001587	0.001277	0.002864
Blackville	0.002719	0.001277	0.003996
Snelling	0.000950	0.001277	0.002227
Williston	0.001448	0.001277	0.002725

## Beaufort

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Beaufort County .05686

*Includes:*

County Operations .04648  
County Debt .00548  
County Purchase Prop .00490

#### SCHOOL DISTRICT MILLAGE

District Total: Beaufort .13521  
School Operations .10350  
School Debt .03171

#### MUNICIPAL MILLAGE

Beaufort (debt) .02078  
Beaufort (operations) .05184  
Bluffton (debt) .00435  
Bluffton (operations) .04000  
Hardeeville .13600  
Hilton Head Is. .02135  
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	.06218
Daufuskie Fire Debt	Fire Debt	Daufuskie Fire District	.00200
Daufuskie Fire Op	Fire Operations	Daufuskie Fire District	.05472
Fripp Island PSD	Water/Sewer Debt	Fripp Island	.00955
Fripp Island PSD	Water/Sewer	Fripp Island	.01203
Hilton Head #1 PSD	Water/Sewer	Hilton Head Island	.00300
Hilton Head PSD	Water/Sewer Debt	Hilton Head Island	.00461
LI/SH Fire Op	Fire Operations	Lady's Island & St. Helena's Island	.03594
Sheldon Fire Debt	Fire Debt	Sheldon Fire District	.00220
Sheldon Fire Op	Fire Operations	Sheldon Fire District	.03582

#### 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.

# Berkeley

## Millage Rates

### COUNTY BASE MILLAGE RATE

**Berkeley County .05050**

*Includes:*

County Operations	.04500
Bond	.00450
Cypress Gardens	.00100

### SCHOOL DISTRICT MILLAGE

District Total: Berkeley	.21130
School Operations	.14290
School Debt	.06500
Tech	.00340

### MUNICIPAL MILLAGE

Bonneau	.02000
Charleston	.08230
Goose Creek	.04050
Hanahan	.05220
Jamestown	.03000
Moncks Corner	.05940
St. Stephen	.09900
Summerville	.06240

### OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Goose Creek park & playground	Recreation	Goose Creek	.01050
Sangaree	Road Maintenance	Residential Subdivision	.06240

### Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Average Fire Fee	Fire	Per 1 Acre of Vacant Land	\$10.00
Commerical or Industrial Fee		Countywide Commerical or Industrial Property	\$216.00
Devon Forest Special TD	Subdivision - Commercial	Devon Forest Subdivision - Improved	\$100.00
Devon Forest Special TD	Subdivision Improvements	Devon Forest Subdivision - Improved	\$70.00
Devon Forest Special TD	Subdivision Improvements	Devon Forest Subdivision - Unimproved	\$25.00
Fire Districts	Fire	Countywide	\$70.00
Goose Creek Sanitation	Solid Waste	Goose Creek	\$135.00
Landfill Charges - Single Unit	Solid Waste	Countywide	\$75.00
Mobile Home Fee		Countywide Mobile Homes	\$18.00
Multi Family Residential Fee		Countywide Multi Family Residential Property	\$18.00
Pimlico Special TD Fee	Subdivision Improvements	Pimlico Subdivision - Unimproved	\$25.00
Pimlico Special TD Fee	Subdivision Improvements	Pimlico Subdivision - Improved	\$50.00
Residential Fee		Countywide Residential Property	\$10.00
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
Tax Exempt Fee		Countywide Tax Exempt Property	\$72.00

### Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.04500

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

This helps determine the county's tax base for comparative analyses. \$718,000

## Local Option Sales Tax Credit Factors

City	City TCF	County TCF	Total TCF
Bonneau	0.000400	0.000898	0.001298
Charleston	0.000390	0.000898	0.001288
Goose Creek	0.001050	0.000898	0.001948
Hanahan	0.001199	0.000898	0.002097
Jamestown	0.001867	0.000898	0.002765
Moncks Corner	0.000933	0.000898	0.001831
Otranto (Hanahan)	0.001199	0.000898	0.002097
St. Stephen	0.001720	0.000898	0.002618
Summerville	0.001218	0.000898	0.002116

# Calhoun

## Millage Rates

### COUNTY BASE MILLAGE RATE

**Calhoun County .10900**

*Includes:*

County Operations	.10100
County Debt	.00300
Tec/Gress.	.00500

### SCHOOL DISTRICT MILLAGE

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

### MUNICIPAL MILLAGE

Cameron	.06230
St. Matthews	.09070

### 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	0.06230
City Abatement - St. Matthews	0.09070
County Abatement	0.10400

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

This helps determine the county's tax base for comparative analyses. \$55,337

## Local Option Sales Tax Credit Factors

City	City TCF	County TCF	Total TCF
Cameron	0.001605	0.000593	0.002198
St. Matthews	0.002046	0.000593	0.002639

# Charleston

## Millage Rates

### COUNTY BASE MILLAGE RATE

**Charleston County .05410**

*Includes:*

County Operations	.04070
County Bonds	.00610
Park & Recreation Commission Operating	.00410
Trident Technical College	.00190
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
Lincolntonville	.09630
McClellanville	.01020
Mount Pleasant	.04130
North Charleston	.09500
Sullivan's Island	.03150
Summerville	.06240

### OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Awendaw Consolidated Fire District Bonds		6 Districts	.00400
Awendaw-McClellanville Consolidated Fire District	Fire	6 Districts	.03390
Cooper River PPC	Recreation		.01430
East Cooper Fire District	Fire		.01890
James Island PSD Bonds	Water/Sewer Bonds		.00380
James Island PSD Operating	Water/Sewer		.05110
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	.02630
St. Paul's Fire Bond	Fire	5 Districts	.00470
St. Pauls Fire District	Fire	5 Districts	.05240
W St. Andrews Fire Deficit, prior years	Fire		.00090
W St. Andrews Fire District	Fire		.00370

### 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

### 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. \$2,999,421

## Local Option Sales Tax Credit Factors

City	City TCF	County TCF	Total TCF
Awendaw	0.000550	0.000890	0.001440
Charleston	0.000800	0.000890	0.001690
Folly Beach	0.000170	0.000890	0.001060
Isle of Palms	0.000160	0.000890	0.001050
Lincolntonville	0.002160	0.000890	0.003050
McClellanville	0.000250	0.000890	0.001140
Mt. Pleasant	0.000400	0.000890	0.001290
North Charleston	0.000820	0.000890	0.001710
Sullivan's Island	0.000110	0.000890	0.001000
Summerville	0.000780	0.000890	0.001670

# 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	.24790
General School	.19790
School Bond	.05000

### MUNICIPAL MILLAGE

Blacksburg	.16210
Gaffney	.12080

### OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Antioch Fire District	Fire	District 8	.00800
Buffalo Fire District	Fire	District 6	.01350
Cherokee Creek Fire District	Fire	Districts 12, 13, 15	.01090
CKC Fire District	Fire	District 5	.01200
Corinth Fire District	Fire	District 29	.01500
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	0.16210
County Abatement	0.08840

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

This helps determine the county's tax base for comparative analyses. \$165,223

## Local Option Sales Tax Credit Factors

City	City TCF	County TCF	Total TCF
Blacksburg	0.002363	0.000828	0.003191
Gaffney	0.002013	0.000828	0.002841



## Chester

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Chester County .15210

*Includes:*

County Operations .12240  
 Bonds .01440  
 Solid Waste Millage Fund .00640  
 Library .00660  
 York Technical .00230

#### SCHOOL DISTRICT MILLAGE

District Total: Chester .23700  
 Maintenance and Operations .19200  
 School Bonds .04500

#### MUNICIPAL MILLAGE

Chester .18800  
 Fort Lawn .06000  
 Great Falls .12100

#### 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	.04560
Lando Fire District	Fire	District 3	.01180
Richburg Fire District	Fire	District 4	.01620

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

Jurisdiction	Millage Rate
County Abatement	0.13680

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

This helps determine the county's tax base for comparative analyses. \$82,873

#### Local Option Sales Tax Credit Factors

City	City TCF	County TCF	Total TCF
Chester	0.002527	0.001593	0.004120
Fort Lawn	0.001322	0.001593	0.002915
Great Falls	0.003614	0.001593	0.005207

## Chesterfield

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Chesterfield County .11166

*Includes:*

County Operations .10378  
 County-Wide Debt Service .00416  
 Rescue Squads .00122  
 Chesterfield-Marlboro Tec .00250

#### SCHOOL DISTRICT MILLAGE

District Total: Chesterfield .20766  
 School Operations .17516  
 School Debt Service .03250

#### MUNICIPAL MILLAGE

Cheraw .12846  
 Chesterfield .13531  
 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			.02500
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	0.10916

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

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

#### Local Option Sales Tax Credit Factors

City	City TCF	County TCF	Total TCF
Cheraw	0.002227	0.001826	0.004053
Chesterfield	0.002735	0.001826	0.004561
Jefferson	0.003049	0.001826	0.004875
McBee	0.001801	0.001826	0.003627
Pageland	0.002310	0.001826	0.004136
Patrick	0.004236	0.001826	0.006062

## Clarendon

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Clarendon County .15730

*Includes:*

County Operations .14610  
Debt (C DEBT) .00810  
Vocational School (V SCH) .00310

#### SCHOOL DISTRICT MILLAGE

District Total: Clarendon 1 .17020  
School Ordinary .12580  
School Debt .04440  
District Total: Clarendon 2 .12930  
School Ordinary .12930  
District Total: Clarendon 3 .27750  
School Ordinary .27750

#### MUNICIPAL MILLAGE

Manning .18470  
Summerton .08520  
Turbeville .09480

#### OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Hospital Bond	Hospital	Countywide	.01510
Rural Fire	Fire Debt	Unincorp. Areas, Turbeville, Paxville & Summerton	.00130
Rural Fire	Fire	Unincorp. Areas, Turbeville, Paxville & Summerton	.02650

#### 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	0.15420

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

This helps determine the county's tax base for comparative analyses. \$100,776

#### Local Option Sales Tax Credit Factors

City	City TCF	County TCF	Total TCF
Manning	0.002416	0.001465	0.003881
Summerton	0.002163	0.001465	0.003628
Turbeville	0.004155	0.001465	0.005620

## 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 .02023  
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. \$167,890

#### Local Option Sales Tax Credit Factors

City	City TCF	County TCF	Total TCF
Edisto Beach	0.000076	0.000927	0.001003
Walterboro	0.001615	0.000927	0.002542

## Darlington

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Darlington County .08208

*Includes:*

Bonds .00685  
 County Operations .06675  
 Library .00597  
 Environmental Services .00251

#### SCHOOL DISTRICT MILLAGE

District Total: Darlington .20682  
 School Operations .16868  
 School Bonds .02614  
 Florence-Darlington Tech. .01200

#### MUNICIPAL MILLAGE

Darlington .12500  
 Hartsville .14923  
 Lamar .07500  
 Society Hill .06300

#### OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Countywide Fire	Fire	Countywide	.00100
Fire Districts	Fire	Average for 3 Districts	.01348
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	\$53.00
Vehicle Fee	Road Fee	Per Vehicle Owner	\$30.00

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

Jurisdiction	Millage Rate
County Abatement	0.08208

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

This helps determine the county's tax base for comparative analyses. \$222,211

#### Local Option Sales Tax Credit Factors

City	City TCF	County TCF	Total TCF
Darlington	0.003844	0.001230	0.005074
Hartsville	0.001806	0.001230	0.003036
Lamar	0.002789	0.001230	0.004019
Society Hill	0.004360	0.001230	0.005590

## Dillon

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Dillon County .13350

*Includes:*

County Operations .11300  
 County Debt Service .02050

#### SCHOOL DISTRICT MILLAGE

District Total: Dillon .18620  
 Operations of Schools .15025  
 Dillon County Vocational School .01845  
 Local Supplement for Teachers .00900  
 Debt Service .00750  
 Dillon Northeastern Technical College .00100

#### MUNICIPAL MILLAGE

Dillon .09500  
 Lake View .14000  
 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. \$64,869

#### Local Option Sales Tax Credit Factors

City	City TCF	County TCF	Total TCF
Dillon	0.001990	0.001690	0.003680
Lake View	0.002953	0.001690	0.004643
Latta	0.002284	0.001690	0.003974

## Dorchester

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Dorchester County .07930

*Includes:*

County Operations	.05020
Debt	.00650
Capital Improvements	.00700
Library	.00520
Trident Technical College	.00350
Senior Center Operations	.00190
Children in Crisis	.00100
Fire Capital	.00400

#### SCHOOL DISTRICT MILLAGE

District Total: Dorchester 2 .23090

School Operations	.16860
School Debt	.05300
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	0.06890

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

This helps determine the county's tax base for comparative analyses. \$496,628

## 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 .22588

School Operations	.20088
School Bond	.02500

#### 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. \$72,957

#### Local Option Sales Tax Credit Factors

City	City TCF	County TCF	Total TCF
Johnston	0.001658	0.000860	0.002518
Trenton	0.000668	0.000860	0.001528

## Fairfield

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Fairfield County .17960

*Includes:*

County Operations	.15630
Hospital Emergency	.00770
County Bond	.01040
Library	.00360
Watershed Maintenance	.00160

#### SCHOOL DISTRICT MILLAGE

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

#### MUNICIPAL MILLAGE

Ridgeway	.05700
Winnsboro	.03780

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

This helps determine the county's tax base for comparative analyses. \$126,954

#### Local Option Sales Tax Credit Factors

City	City TCF	County TCF	Total TCF
Ridgeway	0.099990	0.001159	0.101149
Winnsboro	0.099990	0.001159	0.101149

## Florence

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Florence County .08640

*Includes:*

County Operations	.01090
Florence-Darlington Tech	.00490
Public Safety	.04540
Library	.00750
Senior Citizens Center	.00080
Unfunded State Mandates	.00840
County Bonds	.00850

#### SCHOOL DISTRICT MILLAGE

District Total: Florence 1	.22210
School Operations	.19270
School Bonds	.02940
District Total: Florence 2	.25350
School Operations	.21190
School Bonds	.04160
District Total: Florence 3	.20770
School Operations	.19570
School Bonds	.01200
District Total: Florence 4	.17460
School Operations	.13510
School Bonds	.03950
District Total: Florence 5	.29600
School Operations	.24270
School Bonds	.05330

#### MUNICIPAL MILLAGE

Florence	.05650
Johnsonville	.05420
Lake City	.17600
Olanta	.05240
Pamplico	.09650
Timmonsville	.13550

#### OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 3 Districts	.02040
Lynches Lake	Watershed	Coward Area	.01970
Salem Pole Cat	Watershed	Scranton Area	.01610

#### Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Road Maintenance Fee	Road Maintenance	Countywide	\$30.00
Solid Waste Fee	Solid Waste	Unincorporated area, City of Lake City	\$99.50

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

Jurisdiction	Millage Rate
County Abatement	0.08150

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

This helps determine the county's tax base for comparative analyses. \$446,564

#### Local Option Sales Tax Credit Factors

City	City TCF	County TCF	Total TCF
Florence	0.001795	0.001806	0.003601
Johnsonville	0.005220	0.001806	0.007026
Lake City	0.002989	0.001806	0.004795
Olanta	0.005024	0.001806	0.006830
Pamplico	0.005126	0.001806	0.006932
Timmonsville	0.004157	0.001806	0.005963

## Georgetown

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Georgetown County .05490

*Includes:*

County Operations	.02680
Higher Education	.00120
Debt	.00810
Environmental Services	.00240
Law Enforcement	.01540
Economic Development	.00050
Bureau of Aging	.00050

#### 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		.02870
Fire District #2 (Midway)	Fire		.01150
Fire District #3 MI/GC	Fire		.01000
Recycling/Green boxes	Recycling	Tax Districts 1, 2, 3, 4, 41, & 42	.00290

#### 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	0.05480

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

This helps determine the county's tax base for comparative analyses. \$556,588

## 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	.25700
School Operations	.21700
School Debt Service	.04000
District Total: Greenville	.18240
School Operations	.13490
School Debt Service	.04750
District Total: Spartanburg 1	.30320
School Operations	.23120
School Debt Service	.07200

#### MUNICIPAL MILLAGE

Fountain Inn	.07260
Greenville	.08940
Greer	.09780
Mauldin	.05630
Simpsonville	.06170
Travelers Rest	.08510

#### OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Berea Sewer	Sewer		.02480
Community Light Districts	Lights	Average of 18 Districts	.00760
Fire Districts	Fire	Average for 30 Districts	.03650
Greenville Memorial Auditorium	Recreation	Portions of County	.00050
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		.01980
Wade Hampton Sewer	Sewer	Wade Hampton Subdivision	.01100

#### 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	0.08940
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. \$1,957,648

## Greenwood

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Greenwood County .07380

*Includes:*

Special Funds .01090  
 Capital Budget .00230  
 County Operations .06060

#### SCHOOL DISTRICT MILLAGE

District Total: Greenwood 50 .25020  
 School Operations .13160  
 School Bond .06140  
 Library .00640  
 Vocational Facility .00660  
 Countywide School .03900  
 Special Education .00520  
 District Total: Greenwood 51 .25170  
 School Bond .01580  
 Special Education .00520  
 Library .00640  
 Vocational Facility .00660  
 School Operations .17870  
 Countywide School .03900  
 District Total: Greenwood 52 .23380  
 Library .00640  
 Countywide School .03900  
 School Bonds .04600  
 Special Education .00520  
 School Operations .13060  
 Vocational Facility .00660

#### MUNICIPAL MILLAGE

Greenwood .10370  
 Hodges .04660  
 Ninety Six .11430  
 Troy .01740  
 Ware Shoals .09600

#### OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Metro Sewer Service	Sewer Debt	Countywide less Ware Shoals, Ninety Six, & Troy	.00880

#### Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Creekside	Lights, Entrance	Creekside Subdivision	\$300.00
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		\$110.00

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

This helps determine the county's tax base for comparative analyses.

## 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 .31800  
 School Operations .29900  
 School Bonds .01900

#### 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	.01200

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

This helps determine the county's tax base for comparative analyses. \$49,505,440

#### Local Option Sales Tax Credit Factors

City	City TCF	County TCF	Total TCF
Brunson	0.001778	0.001169	0.002947
Estill	0.000974	0.001169	0.002143
Fairfax	0.001875	0.001169	0.003044
Gifford	0.001591	0.001169	0.002760
Hampton	0.001930	0.001169	0.003099
Unincorporated	0.000000	0.001169	0.001169
Varnville	0.002078	0.001169	0.003247
Yemassee	0.001699	0.001169	0.002868

# 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	.13310
School Operation Fund	.12310
Board of Education Debt Service Fund	.01000

### MUNICIPAL MILLAGE

Atlantic Beach	.08450
Aynor	.06080
Briarcliffe Acres	.05080
Conway	.08240
Loris	.11170
Myrtle Beach	.07450
North Myrtle Beach	.03930
Surfside Beach	.04620

### OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Arcadian Shores	Road Maintenance	Arcadian Shores	.03500
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
Hidden Woods Road Maintenance	Road Maintenance	Hidden Woods	.08460
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. \$1,963,400

# Jasper

## Millage Rates

### COUNTY BASE MILLAGE RATE

Jasper County .14200

#### Includes:

County Operations	.08600
Emergency Services	.05600

### SCHOOL DISTRICT MILLAGE

District Total: Jasper	.16400
Operations	.16400

### MUNICIPAL MILLAGE

Hardeeville	.13600
Ridgeland	.11620

### OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Cherry Point Fire	Fire	Cherry Point	.03200

### Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.18900

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

This helps determine the county's tax base for comparative analyses. \$106,500

### Local Option Sales Tax Credit Factors

City	City TCF	County TCF	Total TCF
Hardeeville	0.001076	0.001023	0.002099
Ridgeland	0.003200	0.001023	0.004223

# Kershaw

## Millage Rates

### COUNTY BASE MILLAGE RATE

Kershaw County .07520

#### Includes:

County Operations	.06640
Debt	.00880

### SCHOOL DISTRICT MILLAGE

District Total: Kershaw	.22290
School Operations	.15870
School Debt	.06420

### MUNICIPAL MILLAGE

Camden	.09290
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### 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	.03140

### 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	0.08750

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

This helps determine the county's tax base for comparative analyses. \$208,738

### Local Option Sales Tax Credit Factors

City	City TCF	County TCF	Total TCF
Camden	0.002300	0.000766	0.003066



## Lancaster

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Lancaster County .09280

*Includes:*

County Operations .07800  
Debt .00700  
Capital Improvement .00440  
Courthouse Fire Security .00340

#### SCHOOL DISTRICT MILLAGE

District Total: Lancaster .19660  
School Operating .14950  
Debt Service .04300  
USC-L .00410

#### MUNICIPAL MILLAGE

Kershaw .07500  
Lancaster .15690

#### 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	\$30.00

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

Jurisdiction	Millage Rate
City Abatement - Lancaster	0.15690
County Abatement	0.09690

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

This helps determine the county's tax base for comparative analyses. \$267,853

#### Local Option Sales Tax Credit Factors

City	City TCF	County TCF	Total TCF
Kershaw	0.002531	0.000704	0.003235
Lancaster	0.002500	0.000704	0.003204

## Laurens

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Laurens County .08260

*Includes:*

Operations & Capital Improvements .06160  
Bonds .00700  
Indigent Care .00100  
EMS .00700  
Reserve Fund .00600

#### SCHOOL DISTRICT MILLAGE

District Total: Greenville 52 .18240  
Special School .13490  
School Bonds .04750  
District Total: Laurens 55 .21550  
Special School .16750  
School Bonds .04800  
District Total: Laurens 56 .24850  
Special School .16750  
School Bonds .08100  
District Total: Ware Shoals 51 .24010  
Special School .22430  
School Bonds .01580

#### MUNICIPAL MILLAGE

Clinton .10350  
Fountain Inn .07260  
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	.00250

#### Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
City Road Fee	Roads	City of Laurens	\$15.00
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

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

Jurisdiction	Millage Rate
City Abatement - Clinton	0.10350
City Abatement - Laurens	0.06175
County Abatement	0.08660

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

This helps determine the county's tax base for comparative analyses. \$169,500

#### Local Option Sales Tax Credit Factors

City	City TCF	County TCF	Total TCF
Clinton	0.002594	0.001000	0.003594
Fountain Inn	0.001350	0.001000	0.002350
Gray Court	0.002800	0.001000	0.003800
Laurens	0.001450	0.001000	0.002450

## Lee

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Lee County .17770

*Includes:*

2012 County Bond .01500  
 County Operations .16070  
 2011 Bond .00050  
 2014 County Bond .00150

#### SCHOOL DISTRICT MILLAGE

District Total: Lee .17630  
 2009 School Refunding Bond .03840  
 School Operations .13590  
 Teacher's Supplement .00200

#### MUNICIPAL MILLAGE

Bishopville .12600  
 Lynchburg .19200

#### 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	0.16070

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

This helps determine the county's tax base for comparative analyses. \$35,567

#### Local Option Sales Tax Credit Factors

City	City TCF	County TCF	Total TCF
Bishopville	0.000967	0.001127	0.002094
Lynchburg	0.002276	0.001127	0.003403

## Lexington

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Lexington County .08444

*Includes:*

County Operations .02454  
 Library Operations .00621  
 Library Bonds .00060  
 Indigent Care .00089  
 Mental Health .00050  
 County Notes and Bonds .00385  
 Solid Waste .00822  
 Riverbank Park Operations .00109  
 Riverbanks Park Bonds .00130  
 Midlands Tech Operations .00297  
 Midlands Tech Capital .00140  
 Law Enforcement .03287

#### SCHOOL DISTRICT MILLAGE

District Total: Lexington 1 .34951  
 School Operations .27821  
 School Bonds .07130  
 District Total: Lexington 2 .17621  
 School Operations .14646  
 School Bonds .02975  
 District Total: Lexington 3 .30644  
 School Operations .26754  
 School Bonds .03890  
 District Total: Lexington 4 .37530  
 School Operations .30620  
 School Bonds .06910  
 District Total: Lexington 5 .28830  
 School Operations .23580  
 School Bonds .05250

#### MUNICIPAL MILLAGE

Batesburg-Leesville .09950  
 Cayce .04417  
 Chapin .01150  
 Columbia .09810  
 Gilbert .00500  
 Lexington .03514  
 Pelion .01800  
 Springdale .05770  
 Summit .00610  
 Swansea .10694  
 West Columbia .06188

#### OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Hollow Creek	Watershed	Hollow Creek District	.00160
ICRC	Recreation Bonds	District Five	.00725
ICRC	Recreation	District Five	.01335
Isle of Pines	Water & Sewer	District Five	.04800
LCRAC	Recreation Bonds	Countywide less District Five	.00442
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	\$200.00
Street Pavement		Stonebridge Subdivision	\$365.00

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

Jurisdiction	Millage Rate
County Abatement	0.07877

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

This helps determine the county's tax base for comparative analyses. \$1,074,368

**Marion****Millage Rates****COUNTY BASE MILLAGE RATE**

Marion County .12100

*Includes:*

County Operations	.10500
Debt Retirement	.00300
Capital Improvement	.00800
General Obligation Bonds	.00500

**SCHOOL DISTRICT MILLAGE**

District Total: Marion County	.16800
Operations	.16800

**MUNICIPAL MILLAGE**

Marion	.13200
Mullins	.16700
Nichols	.09900
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 and Value	\$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	0.12100

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

This helps determine the county's tax base for comparative analyses. \$67,847

**Local Option Sales Tax Credit Factors**

City	City TCF	County TCF	Total TCF
Marion	0.001833	0.001187	0.003020
Mullins	0.001933	0.001187	0.003120
Nichols	0.001243	0.001187	0.002430
Sellers	0.003588	0.001187	0.004775

**Marlboro****Millage Rates****COUNTY BASE MILLAGE RATE**

Marlboro County .10791

*Includes:*

County Operations	.08796
North Eastern Technical College	.00370
Emergency Medical Services	.01100
GO Bonds	.00525

**SCHOOL DISTRICT MILLAGE**

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

**MUNICIPAL MILLAGE**

Bennettsville	.11300
Blenheim	.05300
Clio	.10913
McCull	.10800
Tatum	.01400

**OTHER MILLAGES NOT INCLUDED IN COUNTY BASE**

Name	Purpose	Location	Millage Rate
Rural Fire	Fire	Countywide less Bennettsville & Clio	.01535

**Special Fees (additional charges)**

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

**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. \$60,000

**Local Option Sales Tax Credit Factors**

City	City TCF	County TCF	Total TCF
Bennettsville	0.001994	0.001362	0.003356
Blenheim	0.002733	0.001362	0.004095
Clio	0.001595	0.001362	0.002957
McCull	0.001855	0.001362	0.003217
Tatum	0.001276	0.001362	0.002638

## McCormick

### Millage Rates

#### COUNTY BASE MILLAGE RATE

McCormick County .13180

#### Includes:

County Operations	.12550
2006 County Bond	.00160
2005 County Bond	.00320
County Bond 2008 B	.00150

#### SCHOOL DISTRICT MILLAGE

District Total: McCormick	.16390
School District	.13120
School Series 2002 Bond	.03200
2014 School series bond	.00070

#### 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	0.13180

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

This helps determine the county's tax base for comparative analyses. \$38,180

#### Local Option Sales Tax Credit Factors

City	City TCF	County TCF	Total TCF
McCormick	0.003739	0.000496	0.004235

## Newberry

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Newberry County .14120

#### Includes:

County Operations	.12550
Community Services	.00660
Debt Service	.00910

#### SCHOOL DISTRICT MILLAGE

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

#### MUNICIPAL MILLAGE

Little Mountain	.05150
Newberry	.08380
Pomaria	.00370
Prosperity	.03760
Whitmire	.10080

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

Jurisdiction	Millage Rate
County Abatement	0.14120

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

This helps determine the county's tax base for comparative analyses. \$126,001

## 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	.03640
Seneca	.05530
Walhalla	.08400
West Union	.04600
Westminster	.09730

#### 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. \$506,616

## Orangeburg

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Orangeburg County .12980

*Includes:*

County Wide Fire	.01700
County Operations	.08500
Special Education Fund	.00780
Solid Waste	.01000
Capital Improvement	.00200
Debt Service	.00800

#### SCHOOL DISTRICT MILLAGE

District Total: Orangeburg 3	.26500
School Operation	.17650
School Debt	.05850
County Fiscal Commission	.03000
District Total: Orangeburg 4	.22400
School Operation	.15200
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	.07100
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	.00700
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	.00670

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

Jurisdiction	Millage Rate
County Abatement	0.10500

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

This helps determine the county's tax base for comparative analyses.      \$263,598

## Pickens

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Pickens County .05930

*Includes:*

County Operations	.05530
Bonds	.00400

#### SCHOOL DISTRICT MILLAGE

District Total: Pickens	.17410
School Operations	.11200
School Bonds	.05320
Pickens County Library	.00630
Tri-County Tech	.00260

#### MUNICIPAL MILLAGE

Central	.07400
Clemson	.08220
Easley	.06000
Liberty	.07970
Norris	.07380
Pickens	.06490
Six Mile	.03350

#### OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
County Sewer	Sewer	Unincorporated Areas	.00200
Georges Creek	Dam & Surface Water Improvement	Georges Creek	.00060
Keowee Springs	Fire Protection	Unincorporated Area	.07070
Keowee Vineyards	Fire Protection	Unincorporated Areas	.04670
Sedgewood	Street Lights	Sedgewood Subdivision	.00650
Shady Grove	Fire Protection		.01430

#### Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Fire Districts	Fire	Average for 11 Districts	\$75.42
Saluda Ridge		Per Parcel	\$35.00

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

Jurisdiction	Millage Rate
City Abatement - Easley	0.06000
City Abatement - Liberty	0.07970
County Abatement	0.05930

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

This helps determine the county's tax base for comparative analyses.      \$461,980

#### Local Option Sales Tax Credit Factors

City	City TCF	County TCF	Total TCF
Central	0.002734	0.000956	0.003690
Clemson	0.001037	0.000956	0.001993
Easley	0.001364	0.000956	0.002320
Liberty	0.001977	0.000956	0.002933
Norris	0.002252	0.000956	0.003208
Pickens	0.002149	0.000956	0.003105
Six Mile	0.001488	0.000956	0.002444

## Richland

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Richland County .12120

*Includes:*

County Operations	.05650
Library	.01600
Bonds	.01100
Mental Health	.00130
Riverbanks Zoo Operating	.00140
Landfill	.00330
Capital Replacement	.00340
Riverbanks Zoo Bonds	.00130
Midlands Tech	.00490
Countywide Fire	.02110
Conservation Commission	.00050
Neighborhood Redevelopment	.00050

#### SCHOOL DISTRICT MILLAGE

District Total: Lexington 5	.28830
School Operations	.23580
School Bonds	.05250
District Total: Richland 1	.30090
School Operations	.24790
School Bonds	.05300
District Total: Richland 2	.40600
School Operations	.29800
School Bonds	.10800

#### 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	.01260
Rural Fire	Fire Bonds	Countywide less Arcadia Lakes, Columbia, & Irmo	.00180
Stormwater Management	Stormwater		.00340

#### 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	0.09390

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

This helps determine the county's tax base for comparative analyses. \$1,408,000

#### Local Option Sales Tax Credit Factors

City	City TCF	County TCF	Total TCF
Columbia	0.001912	0.001345	0.003257
Eastover	0.004472	0.001345	0.005817
Forest Acres	0.001350	0.001345	0.002695

## Saluda

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Saluda County .14350

*Includes:*

County Operations	.13450
Law Enforcement	.00100
Planning and Economic Development	.00100
Public Building Maintenance	.00050
Piedmont Technical	.00300
Piedmont Tech Bond	.00250
Fire Board	.00100

#### SCHOOL DISTRICT MILLAGE

District Total: Aiken 2	.17060
School Operating	.14160
School Bonds	.02900
District Total: Lexington 55	.30644
School Operating	.26754
School Bonds	.03890
District Total: Saluda 77	.17000
School Operating	.13870
School Bonds	.03130

#### MUNICIPAL MILLAGE

Batesburg-Leesville	.09950
Monetta	.01700
Ridge Spring	.09500
Saluda	.08230

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

Jurisdiction	Millage Rate
County Abatement	0.14350

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

This helps determine the county's tax base for comparative analyses. \$54,777

#### Local Option Sales Tax Credit Factors

City	City TCF	County TCF	Total TCF
Batesburg-Leesville	0.002041	0.000803	0.002844
Monetta	0.002171	0.000803	0.002974
Ridge Spring	0.002257	0.000803	0.003060
Saluda	0.001943	0.000803	0.002746

# Spartanburg

## Millage Rates

### COUNTY BASE MILLAGE RATE

**Spartanburg County .08300**

*Includes:*

County Operations	.05060
Animal Control	.00160
Recreation	.00500
Charles Lea Center	.00130
Library	.01070
Tech School	.00640
Development Standards	.00100
Debt Service	.00490
Countywide Fire (CTY-W FIRE)	.00050
Federal Mandate - Storm water	.00100

### SCHOOL DISTRICT MILLAGE

District Total: Greenville	.18240
School Bonds	.04750
Current School	.13490
District Total: Spartanburg 1	.30320
Current School	.19400
McCarthy/Teszler	.01140
University School	.00380
School Bonds	.07200
Swofford Vocational School	.00900
General School	.01300
District Total: Spartanburg 2	.24790
General School	.01300
McCarthy/Teszler	.01140
Swofford Vocational School	.00900
School Bonds	.05000
Current School	.16070
University School	.00380
District Total: Spartanburg 3	.31160
Daniel Morgan Vocational School	.00980
University School	.00380
McCarthy/Teszler	.01140
General School	.01300
Current School	.22790
School Bonds	.04570
District Total: Spartanburg 4	.23400
RD Anderson Vocational School	.00470
University School	.00380
McCarthy/Teszler	.01140
Current School	.18860
General School	.01300
School Bonds	.01250
District Total: Spartanburg 5	.23430
McCarthy/Teszler	.01140
General School	.01300
Current School	.18480
University School	.00380
School Bonds	.01660
RD Anderson Vocational School	.00470
District Total: Spartanburg 6	.22830
School Bonds	.04320
University School	.00380
Current School	.15220
RD Anderson Vocational School	.00470
General School	.01300
McCarthy/Teszler	.01140
District Total: Spartanburg 7	.28680

McCarthy/Teszler	.01140
University School	.00380
Daniel Morgan Vocational School	.00980
General School	.01300
Current School	.18480
School Bonds	.06400

### MUNICIPAL MILLAGE

Campobello	.12320
Chesnee	.13800
Cowpens	.10840
Duncan	.07730
Greer	.09780
Inman	.06020
Landrum	.07390
Lyman	.05460
Pacolet	.07670
Reidville	.01500
Spartanburg	.10500
Wellford	.06150
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		.05620
Spartanburg Sanitary Sewer	Sewer	Sewer District S3	.00750
Startex Wellford Water District	Water		.01150
Twin Lakes	Dam Maintenance	Twin Lakes Subdivision	.01650
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
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	0.10500
County Abatement	0.06800

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

This helps determine the county's tax base for comparative analyses. \$1,021,584

## 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	\$43.71
Stormwater Fee	Stormwater	Countywide	\$15.00
Technology Fee	Technology	Countywide	\$1.50

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

Jurisdiction	Millage Rate
County Abatement	0.10700

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

This helps determine the county's tax base for comparative analyses. \$288,000

#### Local Option Sales Tax Credit Factors

City	City TCF	County TCF	Total TCF
Mayesville	0.001680	0.001251	0.002931
Pinewood	0.001680	0.001251	0.002931
Sumter	0.001712	0.001251	0.002963

## Union

### Millage Rates

#### COUNTY BASE MILLAGE RATE

Union County .13970

*Includes:*

County Operations	.11100
Veterans Park	.00050
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	.01604

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

Jurisdiction	Millage Rate
County Abatement	0.13970

#### 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	.09960
Kingstree	.16031
Lane	.16680

#### OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 2 Districts	.02181

#### 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. \$90,636

#### 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	0.004298	0.001377	0.005675
Lane	0.003929	0.001377	0.005306

## York

### Millage Rates

#### COUNTY BASE MILLAGE RATE

York County .06870

*Includes:*

County Operations	.05110
Bond Retirement	.00680
Library Operations	.00440
Cultural and Heritage Comm.	.00260
York Technical Operations	.00380

#### SCHOOL DISTRICT MILLAGE

District Total: Clover 2	.22900
Special School	.17500
County Wide	.03000
School Bonds	.02400
District Total: Fort Mill 4	.27640
Special School	.16090
School Bonds	.08550
County Wide	.03000
District Total: Rock Hill 3	.22940
Special School	.14740
School Bonds	.05200
County Wide	.03000
District Total: York 1	.28760
Special School	.17960
School Bonds	.07800
County Wide	.03000

#### MUNICIPAL MILLAGE

Clover	.12020
Fort Mill	.08600
Hickory Grove	.03700
Rock Hill	.09350
Sharon	.03200
Tega Cay	.08900
York	.11720

#### OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 7 Districts	.00380
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
Stormwater Fee	Stormwater	Town of Fort Mill, Per ERU Per Parcel	\$72.00
Tega Cay Stormwater	Stormwater fee	City of Tega Cay	\$96.00

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

Jurisdiction	Millage Rate
City Abatement - Clover	0.12020
City Abatement - Rock Hill	0.09350
County Abatement	0.06490

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

This helps determine the county's tax base for comparative analyses. \$1,140,954

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## **SOUTH CAROLINA ASSOCIATION OF COUNTIES**

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