

MILLAGE RATE LIMITATION FOR FY 2009

On March 20, the U.S. Census Bureau released the county population estimates from the past fiscal year, one of the two components that make up the millage rate limitation prescribed in § 6-1-320(A):

...a local governing body may increase the millage rate imposed for general operating purposes above the rate imposed for such purposes for the preceding tax year only to the extent of the increase in the **average of the twelve monthly consumer price indices** for the most recent twelve-month period consisting of January through December of the preceding calendar year, **plus**, beginning in 2007, **the percentage increase in the previous year in the population of the entity** as determined by the Office of Research and Statistics of the State Budget and Control Board. If the average of the twelve monthly consumer price indices experiences a negative percentage, the average is deemed to be zero. **If an entity experiences a reduction in population, the percentage change in population is deemed to be zero**. However, in the year in which a reassessment program is implemented, the rollback millage, as calculated pursuant to § 12-37-251(E), must be used in lieu of the previous year's millage rate.

The CPI to be used for this year's budget is 2.8% PLUS the percentage increase in your county's population from FY 2006 to FY 2007. PLEASE SEE THE FAR RIGHT COLUMN OF THE ATTACHED SPREADSHEET FOR YOUR TOTAL MILLAGE RATE LIMITATION FOR FY 2009. Please note that for purposes of the millage cap, if your population DECREASED, you are deemed to have "0.0" population growth. Therefore, your millage rate limitation will be 2.8%, the CPI ONLY.

Section 6-1-320(B) was amended to provide that the millage rate limitation may only be suspended and the millage rate increased upon a **two-thirds vote of the membership of the county governing body** and **ONLY for the following purposes**:

- (1) the deficiency of the preceding year;
- (2) any catastrophic event;
- (3) compliance with a court order or decree;
- (4) taxpayer closure outside the control of the governing body that decreases by 10% or more the amount of revenue payable to the taxing jurisdiction in the preceding year; or
- (5) compliance with a regulation/statute enacted by the federal/state government for which no funds of obtaining funds are provided.

The millage rate limitation **does not** affect millage that is levied to pay bonded indebtedness or payments for real property purchased using a lease-purchase agreement or used to maintain a reserve account. If you have any questions, please call Kathy Williams or Susan Turkopuls at 1-800-922-6081.

Millage Rate Limitations for FY 2009

County	2006 Pop. Est.	2007 Pop. Est.	% Change: 2006 - 2007	CPI	Millage Rate Cap = % Change + CPI*
Abbeville	25,517	25,457	-0.24%	2.85%	2.9%
Aiken	150,220	152,307	1.39%	2.85%	4.2%
Allendale	10,577	10,475	-0.96%	2.85%	2.9%
Anderson	177,086	179,981	1.63%	2.85%	4.5%
Bamberg	15,657	15,452	-1.31%	2.85%	2.9%
Barnwell	23,006	22,975	-0.13%	2.85%	2.9%
Beaufort	143,614	147,316	2.58%	2.85%	5.4%
Berkeley	158,614	163,622	3.16%	2.85%	6.0%
Calhoun	14,821	14,777	-0.30%	2.85%	2.9%
Charleston	340,806	342,973	0.64%	2.85%	3.5%
Cherokee	53,830	54,015	0.34%	2.85%	3.2%
Chester	32,656	32,531	-0.38%	2.85%	2.9%
Chesterfield	42,627	42,761	0.31%	2.85%	3.2%
Clarendon	32,769	32,822	0.16%	2.85%	3.0%
Colleton	38,878	38,903	0.06%	2.85%	2.9%
Darlington	66,885	66,833	-0.08%	2.85%	2.9%
Dillon	30,712	30,694	-0.06%	2.85%	2.9%
Dorchester	117,752	123,505	4.89%	2.85%	7.7%
Edgefield	25,177	25,435	1.02%	2.85%	3.9%
Fairfield	23,626	23,333	-1.24%	2.85%	2.9%
Florence	130,852	131,886	0.79%	2.85%	3.6%
Georgetown	60,007	60,499	0.82%	2.85%	3.7%
Greenville	416,509	428,243	2.82%	2.85%	5.7%
Greenwood	67,974	68,259	0.42%	2.85%	3.3%
Hampton	21,106	21,210	0.49%	2.85%	3.3%
Horry	239,754	249,925	4.24%	2.85%	7.1%
Jasper	21,568	21,953	1.79%	2.85%	4.6%
Kershaw	57,067	58,168	1.93%	2.85%	4.8%
Lancaster	71,723	73,393	2.33%	2.85%	5.2%
Laurens	69,419	69,582	0.23%	2.85%	3.1%
Lee	20,161	19,988	-0.86%	2.85%	2.9%
Lexington	238,330	243,270	2.07%	2.85%	4.9%
McCormick	10,131	10,098	-0.33%	2.85%	2.9%
Marion	34,089	33,905	-0.54%	2.85%	2.9%
Marlboro	28,954	28,819	-0.47%	2.85%	2.9%
Newberry	37,434	37,633	0.53%	2.85%	3.4%
Oconee	69,993	70,753	1.09%	2.85%	3.9%
Orangeburg	89,804	89,952	0.16%	2.85%	3.0%
Pickens	114,585	116,003	1.24%	2.85%	4.1%
Richland	351,164	357,734	1.87%	2.85%	4.7%
Saluda	18,775	18,748	-0.14%	2.85%	2.9%
Spartanburg	269,902	275,534	2.09%	2.85%	4.9%
Sumter	104,094	103,943	-0.15%	2.85%	2.9%
Union	28,060	27,770	-1.03%	2.85%	2.9%
Williamsburg	35,391	35,447	0.16%	2.85%	3.0%
York	198,432	208,827	5.24%	2.85%	8.1%
SOUTH CAROLINA	4,330,108	4,407,709			

* For counties whose population decreased, 0% change is used to calculate the millage cap.

Sources: *Population Estimates* - U.S. Census; *CPI* - U.S. Dept. of Labor, Bureau of Labor Statistics