

South Carolina Property Tax Rates By County

2007



METHODOLOGY OF PROPERTY TAX COLLECTION

The *South Carolina Property Tax Rates Report* is produced annually to provide information for state and local officials on millage rates for every county of the state. The SC Association of Counties requests categorical breakdowns of millage rates and fees in order to provide a complete listing of charges by county. We appreciate the contribution of all the County Auditors in developing each year's report. The information provided for each county is listed below in the order that it is presented in the report.

COUNTY BASE MILLAGE RATE: Individual county millage rates with a breakdown for purpose of levy (e.g., county operating, bonds, sewer, hospital, library, etc.) are added together to produce this total **county base millage rate**. To this county base are added the other applicable millage rates and fees dependent upon school district and location within the county.

SCHOOL DISTRICT(S) MILLAGE RATE: **School district/zone millage rates** with details on purpose (e.g., operating, bonds, special schools, etc.) are added together to produce the total millage for each school district. Beginning in 2007, residential owner-occupied properties are exempt from the school property tax and are not charged a school district millage rate.

MUNICIPAL MILLAGE RATES: If the city or town charges a millage rate, it will appear with its respective county listing.

OTHER COUNTY MILLAGE RATES NOT INCLUDED IN COUNTY BASE: Special purpose districts and special tax districts may charge mills for a specific purpose such as fire protection, water/sewer service, road maintenance, lights, recycling, recreation, etc. The location where the millage is charged is listed in the report.

SPECIAL FEES (additional charges): Special fees are similar to special purpose districts and special tax districts in their purposes, but instead of being a millage rate, they are a flat fee or dollar amount charged for the service. (e.g. fire, road maintenance, solid waste, sewer, recycling, etc.)

INDUSTRIAL ABATEMENTS (potential exemptions for qualified facilities): By State law, a five year abatement of the county portion of property taxes is available to *qualifying* manufacturers, distribution facilities, corporate headquarters and corporate offices. When the county abatement is applied, the property is not eligible for the local option tax credit factor until the five year abatement period expires. Likewise, if the company negotiates a fee-in-lieu of property taxes with the county, the local option sales tax credit does not apply until the fee-in-lieu period expires, typically 15 to 20 years. More information about abatement of industrial properties may be obtained from the SC Department of Revenue.

VALUE OF ONE MIL (based on county operations only): This figure is an approximate value based on a percentage of a county's assessed value contingent upon 100% collections. It may be used as a point of reference by which to determine a county's tax base in comparative analyses.

LOCAL OPTION SALES TAX CREDIT FACTOR: Page 21 lists County/City Tax Credit Factors for jurisdictions with a local option sales tax.

ESTIMATING PROPERTY TAXES / EXAMPLES

1.) **DETERMINE THE TOTAL MILLAGE RATE** that applies to the property by adding the county base millage rate, the city millage rate (if charged -- only cities charging a millage appear with their respective county listings), the school district millage rate (except for owner-occupied residential properties), and any applicable "other" special purpose/special tax district mills charged to your property.

$$\text{County Base} + \text{School District (if applicable)} + \text{City/Town (if applicable)} + \text{Other/Special Mills (if applicable)} = \text{Total Millage}$$

2.) **DETERMINE THE ASSESSED VALUE OF THE PROPERTY.** Multiply the assessment ratio (set forth by State law dependent on property classification) by the fair market value of the property. The value of real and personal property used in manufacturing operations is established by the South Carolina Department of Revenue. If a company creates 75 or more jobs, invests a minimum of \$50,000 and operates as a distribution facility, corporate headquarters, or corporate office, the Department of Revenue also establishes their real and personal property values. All other property values are the responsibility of county government. Assessment ratios applied to the fair market value of real property vary by classification set forth by State law as follows:

- Manufacturing and utility companies (real and personal property) - 10.5%
- Residential real estate (owner-occupied)- 4.0%
- Commercial and residential nonowner-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

Industrial Property Example with County Abatement	
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.	

Residential Property Example	
Fair Market Value of Property	\$200,000
Assessment Ratio on owner-occupied home	x 4%
Assessed Value	\$8,000
Millage Rate (example)	x .235
Property Tax	\$1,880
Residential owner-occupied properties are exempt from school property taxes. Omit school district millages from the total millage rate to calculate property tax for this property classification.	

South Carolina Property Tax Rates for 2007

Abbeville

Millage Rates

COUNTY BASE MILLAGE RATE

Abbeville County .09680

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

MUNICIPAL MILLAGE

City	Millage Rate
Abbeville	.09900
Calhoun Falls	.13400
Donalds	.02000
Honea Path	.11600
Ware Shoals	.09200

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Abbeville	.20840
Greenwood 51	.20790

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Rural Fire	Fire	Unincorporated areas & Donalds	.00930
Rural Landfill	Solid Waste	Unincorporated areas & Donalds	.00880

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Landfill Fee	Solid Waste	Improved properties	\$40.50
Road Fee	Road Maintenance	Countywide	\$10.99
Safety Fee	Safety	Per Household	\$18.50

Industrial Abatments (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.09680

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$54,600

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	.15490

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
College Acres Public Works	Water/Sewer	College Acres Area	.03770

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Commercial Fire Fee Average	Fire	Average for 16 districts	\$229.70
Industrial Fire Fee Average	Fire	Average for 15 districts	\$487.50
Residential Fire Fee Average	Fire	Average for 19 districts	\$44.82
Road Maintenance	Maintain Roads	Countywide	\$15.00
Stormwater Drainage	Unincorporated Areas Only	Water Cleanup	\$18.00

Industrial Abatments (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.06960

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$469,203

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

Allendale

Millage Rates

COUNTY BASE MILLAGE RATE

Allendale County .22600

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

MUNICIPAL MILLAGE

City	Millage Rate
Allendale	.15600
Fairfax	.09800

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Allendale	.30100

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	0.26000

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$19,639

Anderson

Millage Rates

COUNTY BASE MILLAGE RATE

Anderson County .08470

** County Base Includes: County Operations, Capital Projects Fund, G.O. Bond 1994 Series, Roads and Bridges, Sheriff Prior Deficit, GO Bond 2007 Series, 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	.12700
Belton	.11200
Clemson	.07950
Easley	.06100
Honea Path	.11600
Iva	.16230
Pendleton	.14500
West Pelzer	.09500
Williamston	.11000

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Anderson 1	.18910
Anderson 2	.24180
Anderson 3	.20050
Anderson 4	.20960
Anderson 5	.20820

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	.00150
Brushy Creek	Watershed	School District 1	.00060
Cobbs Glen Public Service	Lights	School District 5	.00500
Homeland Park	Water/Sewer	Homeland Park	.01600
Metro EMS	EMS	Unincorporated Areas & Anderson	.00320
Piedmont Public Service	Water/Sewer	Piedmont	.08100
Rural Fire	Fire	Unincorporated	.00600
Sedgewood Public Service	Water/Sewer	Sedgewood	.00500
Three & Twenty	Watershed	School District 4	.00140

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Heritage at Cobb's Glen			\$84.70
Loneoak / Broadview / Johnson (LBJ)	Sewer	Loneoak / Broadview / Johnson subdivision	\$214.61
Moore Mackey Road	Road Maintenance		\$161.00
Shenandoah	Lighting		\$221.30
Solid Waste Fee	Solid Waste	Countywide	\$60.00
Thornwood Acres		Thornwood Acres	\$260.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.08470

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$528,000

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

Bamberg

Millage Rates

COUNTY BASE MILLAGE RATE

Bamberg County .13330

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

MUNICIPAL MILLAGE

City	Millage Rate
Bamberg	.10780
Denmark	.10870
Ehrhardt	.08500
Olar	.09000

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Bamberg 1	.26790
Bamberg 2	.28790

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	0.13330

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$27,856

Barnwell

Millage Rates

COUNTY BASE MILLAGE RATE

Barnwell County .13400

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

MUNICIPAL MILLAGE

City	Millage Rate
Barnwell	.06300
Blackville	.07900
Snelling	.02000
Williston	.07000

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Barnwell 45	.21000
Blackville 19	.20880
Williston 29	.17900

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Career Center	Career Center	County wide	.02350
Rural Fire	Fire	Unincorporated Areas	.01300

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.13400

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$46,906

Beaufort

Millage Rates

COUNTY BASE MILLAGE RATE

Beaufort County .05190

* County Base Includes: County Operations, County Debt, Continuing Education, Indigent Health Care, County Purchase Property

MUNICIPAL MILLAGE

City	Millage Rate
Beaufort	.05280
Bluffton	.04000
Hilton Head Is.	.01900
Port Royal	.07400
Yemassee	.06800

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Beaufort	.12280

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Broad Creek PSD	Water/Sewer	Broad Creek	.01000
Fire Districts	Fire	Average for 5 Districts	.03780
Fripp Island PSD	Water/Sewer Debt	Fripp Island	.01070
Fripp Island PSD	Water/Sewer	Fripp Island	.01000
Hilton Head #1 PSD	Water/Sewer	Hilton Head Island	.00300
Hilton Head PSD	Water/Sewer Debt	Hilton Head Island	.00140

Special Fees (additional charges)

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

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.05190

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$1,586,137

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

Berkeley

Millage Rates

COUNTY BASE MILLAGE RATE

Berkeley County .05100

* County Base Includes: County Operations, Bond

MUNICIPAL MILLAGE

City	Millage Rate
Bonneau	.02000
Charleston	.07580
Goose Creek	.04000
Hanahan	.06200
Jamestown	.03000
Moncks Corner	.06310
St. Stephen	.09900
Summerville	.05610

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Berkeley	.19560

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Goose Creek park & playground	Recreation	Goose Creek	.01100
Sangaree	Road Maintenance	Residential Subdivision	.05000

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Average Fire Fee	Fire	Per 1 Acre of Vacant Land	\$2.00
Devon Forest Special TD	Subdivision Improvements	Devon Forest subdivision - Improved	\$70.00
Devon Forest Special TD	Subdivision Improvements	Devon Forest subdivision - Unimproved	\$25.00
Devon Forest Special TD	Subdivision - Commercial	Devon Forest subdivision - Improved	\$100.00
Fire Districts	Fire	Countywide	\$70.00
Goose Creek Sanitation	Solid Waste	Goose Creek	\$75.00
Landfill Charges - Single Unit	Solid Waste	Countywide	\$75.00
Pimlico Special TD Fee	Subdivision Improvements	Pimlico subdivision - Unimproved	\$25.00
Pimlico Special TD Fee	Subdivision Improvements	Pimlico subdivision - Improved	\$50.00
Summerville Sanitation	Solid Waste Collection	Town of Summerville	\$84.00
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	0.00150

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$573,000

Calhoun

Millage Rates

COUNTY BASE MILLAGE RATE

Calhoun County .10600

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

MUNICIPAL MILLAGE

City	Millage Rate
Cameron	.07700
St. Matthews	.08000

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Calhoun	.14900

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	0.07700
City Abatement - St. Matthews	0.08000
County Abatement	0.10600

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$55,748

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

Charleston

Millage Rates

COUNTY BASE MILLAGE RATE

Charleston County .05440

** County Base Includes: County Operations, County Bonds, Park & Recreation Commission Operating, Trident Technical College, Park & Recreation Commission Bonds*

MUNCIPAL MILLAGE

City	Millage Rate
Awendaw	.03690
Charleston	.07580
Folly Beach	.03240
Isle of Palms	.02240
Lincolville	.08660
McClellanville	.03850
Mount Pleasant	.03860
North Charleston	.09280
Sullivans Island	.02550
Summerville	.05610

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Charleston	.11360

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		.01720
James Island PSD Bonds	Water/Sewer Bonds		.00360
James Island PSD Operating	Water/Sewer		.05160
N. Charleston Fire District	Fire Protection	3 Districts	.01200
North Charleston PSD Operating	Water/Sewer & Recreation		.08800
St Andrews PPC Operating	Recreation		.01740
St Andrews PSD Bonds	Water/Sewer Bonds		.00220
St Andrews PSD Operating	Water/Sewer & Recreation		.05800
St Johns Fire District and Bond	Fire	4 Districts	.02250
St Pauls Fire District	Fire	5 Districts	.04150
W. St. Andrews Fire District	Fire		.00300

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Solid Waste Disposal User Fee	Solid Waste	Single-Unit Residences	\$99.00
Solid Waste Disposal User Fee	Solid Waste	Multi-Unit Residences - per unit	\$70.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.04680

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$2,511,392

Cherokee

Millage Rates

COUNTY BASE MILLAGE RATE

Cherokee County .08349

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

MUNCIPAL MILLAGE

City	Millage Rate
Blacksburg	.15925
Gaffney	.11990

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Cherokee	.18780

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 8 Districts	.01085

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
City Abatement - Gaffney	0.11990
County Abatement	0.08349

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$150,694

Chester

Millage Rates

COUNTY BASE MILLAGE RATE

Chester County .15620

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

MUNCIPAL MILLAGE

City	Millage Rate
Chester	.18800
Fort Lawn	.06400
Great Falls	.14300

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Chester	.22360

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	.04930
Lando Fire District	Fire	District 3	.00980
Richburg Fire District	Fire	District 4	.00870

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.14020

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$88,118

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

Chesterfield

Millage Rates

COUNTY BASE MILLAGE RATE

Chesterfield County .08073

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

MUNICIPAL MILLAGE

City	Millage Rate
Cheraw	.11876
Chesterfield	.11352
Jefferson	.08700
McBee	.05200
Pageland	.09100
Patrick	.05500

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Chesterfield	.02706

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Alligator Fire	Fire		.01300
Cash			.01600
Cheraw - 02			.01800
Harris Creek			.01500

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Fire Districts	Fire	Average for 9 Districts	\$45.00
Road Improvement and Maintenance Fee	Road Improvement and Maintenance	Per Vehicle	\$20.00

Industrial Abatments (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.07823

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$102,000

Clarendon

Millage Rates

COUNTY BASE MILLAGE RATE

Clarendon County .15030

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

MUNICIPAL MILLAGE

City	Millage Rate
Manning	.14900
Summerton	.08500
Turbeville	.07300

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Clarendon 1	.14100
Clarendon 2	.11510
Clarendon 3	.23440

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Rural Fire	Fire	Unincorporated areas, Turbeville & Paxville	.02180

Special Fees (additional charges)

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

Industrial Abatments (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.14260

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$80,365

Colleton

Millage Rates

COUNTY BASE MILLAGE RATE

Colleton County .11560

* County Base Includes: County Operations, Debt

MUNICIPAL MILLAGE

City	Millage Rate
Edisto Beach	.01700
Walterboro	.08100

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Colleton	.14594

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
County Fire	Fire Debt	Unincorporated areas	.01840
County Fire	Fire	Unincorporated areas	.02900

Special Fees (additional charges)

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

Industrial Abatments (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.11560

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$157,217

Darlington

Millage Rates

COUNTY BASE MILLAGE RATE

Darlington County .06991

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

MUNICIPAL MILLAGE

City	Millage Rate
Darlington	.12153
Hartsville	.11772
Lamar	.07500
Society Hill	.06000

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Darlington	.19532

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 3 Districts	.01193
Hartsville Community Center	Community Center	Town of Hartsville	.00200

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Solid Waste Fee	Solid Waste	Per Residence	\$35.00

Industrial Abatments (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.06991

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$194,637

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

Dillon

Millage Rates

COUNTY BASE MILLAGE RATE

Dillon County .12400

* County Base Includes: County Operations, County Debt Service

MUNICIPAL MILLAGE

City	Millage Rate
Dillon	.09000
Lake View	.12000
Latta	.14200

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Dillon	.16200

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Solid Waste Disposal Fee	Solid Waste	Countywide	\$90.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.12400

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$61,600

Dorchester

Millage Rates

COUNTY BASE MILLAGE RATE

Dorchester County .07780

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

MUNICIPAL MILLAGE

City	Millage Rate
Harleyville	.09400
North Charleston	.09280
Ridgeville	.08110
St. George	.09110
Summerville	.05610

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Dorchester 2	.19520
Dorchester 4	.26960

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 15 Districts	.01500

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Solid Waste User Fee	Solid Waste Collection & Disposal	Countywide	\$64.15
Storm Waste Water Management Fee		Countywide per Parcel	\$29.20
Summerville Solid Waste Collection Fee	Solid Waste Collection	Town of Summerville	\$84.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.06760

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$373,308

Edgefield

Millage Rates

COUNTY BASE MILLAGE RATE

Edgefield County .09705

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

MUNICIPAL MILLAGE

City	Millage Rate
Johnston	.07570

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Edgefield	.19894

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
County Fire	Fire	Unincorporated	.01000

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.79980

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$65,788

Fairfield

Millage Rates

COUNTY BASE MILLAGE RATE

Fairfield County .15870

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

MUNICIPAL MILLAGE

City	Millage Rate
Ridgeway	.04930
Winnsboro	.03040

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Fairfield	.19290

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
County Fire	Fire	Countywide less Winnsboro	.00890

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.12280

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$117,271

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

Florence

Millage Rates

COUNTY BASE MILLAGE RATE

Florence County .08180

** County Base Includes: County Operations, Florence-Darlington Tec, Law Enforcement, Emergency Management, Library, Senior Citizens Center, County Bonds*

MUNICIPAL MILLAGE

City	Millage Rate
Florence	.05490
Johnsonville	.05010
Lake City	.16590
Olanta	.05510
Pamplico	.09080
Quinby	.01230
Timmonsville	.10550

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Florence 1	.17650
Florence 2	.22040
Florence 3	.17550
Florence 4	.19270
Florence 5	.25090

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 7 Districts	.01830
Lynches Lake	Watershed	Coward area	.01960
Salem Pole Cat	Watershed	Scranton area	.01660

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Road Maintenance Fee	Road Maintenance	Countywide	\$30.00
Solid Waste Fee	Solid Waste	Countywide	\$33.02

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. \$412,470

Georgetown

Millage Rates

COUNTY BASE MILLAGE RATE

Georgetown County .04920

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

MUNICIPAL MILLAGE

City	Millage Rate
Andrews	.13050
Georgetown	.08460

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Georgetown	.11630

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Fire District #1 (county)	Fire		.02570
Fire District #2 (Midway)	Fire		.00970
Fire District #3 MI/GC	Fire		.01000
Recycling/Greenboxes	Recycling	Tax Districts 1, 2, 3, 4, 41, & 42	.00240

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Commercial Land Fill Fee	Solid Waste Disposal	Municipalities only, Commercial per can/pickup	\$22.00
Landfill Fee	Solid Waste	Per Residential Unit	\$44.00
Road Fee	Roads	Per Vehicle	\$30.00
Stormwater	Stormwater - NPDES Mandate residence	Unincorporated, per	\$52.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.04920

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$543,400

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

Greenville

Millage Rates

COUNTY BASE MILLAGE RATE

Greenville County .06100

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

MUNICIPAL MILLAGE

City	Millage Rate
Fountain Inn	.05290
Greenville	.08990
Greer	.09310
Mauldin	.05170
Simpsonville	.04860
Travelers Rest	.08690

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Anderson 2	.23800
Greenville	.15070
Spartanburg 1	.27070

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Berea Sewer	Sewer		.02020
Community Light Districts	Lights	Average of 16 Districts	.09780
Fire Districts	Fire	Average for 30 Districts	.03390
Greenville County Recreation	Recreation	Countywide less Greer, Greenville, Mauldin, and Si	.00440
Greenville Memorial Auditorium	Recreation	Portions of County	.00060
Marietta Water	Water	Table Rock Area	.00330
Metro Sewer	Sewer	Metro Area Sewer	.00540
Piedmont Sewer & Light	Sewer, Light, Fire, Water		.02400
Saluda Lakes STD	Lake Maintenance		.01700
Sanitation	Solid Waste	Unincorporated Areas	.01400
Taylor's Sewer	Sewer		.01880
Wade Hampton Sewer	Sewer	Wade Hampton Subdivision	.00840

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Road Maintenance Fee	Road Maintenance	Per Vehicle	\$15.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
City Abatement - Greenville	0.08990
City Abatement - Greer	0.09310
County Abatement	0.05570

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$1,520,222

Greenwood

Millage Rates

COUNTY BASE MILLAGE RATE

Greenwood County .06030

* County Base Includes: County Operations, Bonded Indebtedness

MUNICIPAL MILLAGE

City	Millage Rate
Greenwood	.10600
Hodges	.04660
Ninety Six	.12810
Orchard Park	.42180
Springwood	.47580
Troy	.01740

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Greenwood 50	.24810
Greenwood 51	.21960
Greenwood 52	.20850

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Average of 30 Subdivisions	Lights	Subdivisions	.01300

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Hunters Glenn		Hunters Glenn Subdivision	\$200.00
Quail Run	Lighting and Entrance Maintenance	Quail Run Subdivision	\$50.00
Saddle Hill	Lighting and Entrance Maintenance	Saddle Hill Subdivision	\$50.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
City Abatement - Greenwood	0.10600
County Abatement	0.05560

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$153,251

Hampton

Millage Rates

COUNTY BASE MILLAGE RATE

Hampton County .19200

* County Base Includes: County Operations

MUNICIPAL MILLAGE

City	Millage Rate
Brunson	.07929
Estill	.15400
Gifford	.05000
Hampton	.07100
Varnville	.05900
Yemassee	.06800

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Hampton 1	.22100
Hampton 2	.32700

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Rural Fire	Fire	Unincorporated	.01400
Rural Fire Bond	Fire Bond	Unincorporated	.00400

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.19200

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$43,896

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 .04730

* County Base Includes: County Operations, Debt, Horry/Georgetown Tec, Higher Education Commission, Senior Citizens Fund, County Recreation

MUNICIPAL MILLAGE

City	Millage Rate
Atlantic Beach	.09450
Aynor	.07220
Briarcliffe Acres	.05280
Conway	.08660
Loris	.10500
Myrtle Beach	.06140
North Myrtle Beach	.03050
Surfside Beach	.04400

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Horry	.14330

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Arcadian Shores	Road Maintenance	Arcadian Shores	.03500
Buck Creek Watershed	Watershed	District 9	.00380
Cartwheel Watershed	Watershed		.00390
Crab Tree Watershed	Watershed	District 12	.00360
Fire District	Fire	Unincorporated Areas except Murrells Inlet	.01630
Gapway Swamp Watershed	Watershed	District 15	.00380
Mt. Gilead Road Maintenance	Road Maintenance	Mt. Gilead, Unincorporated	.01740
Murrells Inlet Fire District	Fire	Murrells Inlet	.01000
Simpson Creek Watershed	Watershed	District 30	.00340
Socastee Community Recreation	Recreation	Socastee, Unincorporated	.00200
Solid Waste Program	Solid Waste	Unincorporated Areas	.00640
Todd Swamp Watershed	Watershed	District 35	.00350

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$1,530,000

Jasper

Millage Rates

COUNTY BASE MILLAGE RATE

Jasper County .11500

* County Base Includes: County Operations, Emergency Services

MUNICIPAL MILLAGE

City	Millage Rate
Hardeeville	.15300
Ridgeland	.11420

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Jasper	.11800

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	0.11500

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$100,000

Kershaw

Millage Rates

COUNTY BASE MILLAGE RATE

Kershaw County .06940

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

MUNICIPAL MILLAGE

City	Millage Rate
Camden	.08350

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Kershaw	.19120

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
County Fire	Fire	Unincorporated areas	.00930
Lugoff Fire District	Fire	City of Lugoff	.02210

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.14340

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$200,113

Lancaster

Millage Rates

COUNTY BASE MILLAGE RATE

Lancaster County .07590

* County Base Includes: County Operations, Debt, Capital Improvement

MUNICIPAL MILLAGE

City	Millage Rate
Kershaw	.06480
Lancaster	.14000

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Lancaster	.17010

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	\$75.00
Road Maintenance Fee	Road Maintenance	Motor Vehicles taxed in County	\$15.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
City Abatement - Lancaster	0.14000
County Abatement	0.07590

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$202,926

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

Laurens

Millage Rates

COUNTY BASE MILLAGE RATE

Laurens County .08470

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

MUNICIPAL MILLAGE

City	Millage Rate
Clinton	.09850
Fountain Inn	.05840
Gray Court	.07200
Laurens	.12420

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Greenville 52	.15070
Laurens 55	.18950
Laurens 56	.18600
Ware Shoals 51	.20790

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
County Fire	Fire	Countywide less the cities of Laurens, Clinton, Fo	.02000
Education Colleges	Piedmont Tech & USC	Countywide	.00100
Spec. Tax District - Greenpond	Road Maintenance	Rabon Mini-Farms Subdivision	.01200
Spec. Tax District - Laurens	Road Maintenance	Herron Road was paved	.02500

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
Landfill Fee	Solid Waste	Countywide	\$60.00

Industrial Abatments (exemption for qualified industries)

Jurisdiction	Millage Rate
City Abatement - Clinton	0.09850
City Abatement - Laurens	0.06210
County Abatement	0.08470

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$149,000

Lee

Millage Rates

COUNTY BASE MILLAGE RATE

Lee County .15545

* County Base Includes: County Operations, 2004 County Bond, 2005 County Bond, 2002 GO Bond

MUNICIPAL MILLAGE

City	Millage Rate
Bishopville	.11700
Lynchburg	.14000

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Lee	.19500

Special Fees (additional charges)

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

Industrial Abatments (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.15700

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$30,247

Lexington

Millage Rates

COUNTY BASE MILLAGE RATE

Lexington County .07780

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

MUNICIPAL MILLAGE

City	Millage Rate
Batesburg-Leesville	.09640
Cayce	.04450
Chapin	.01190
Columbia	.10250
Gilbert	.00500
Lexington	.03620
Pelion	.01760
Springdale	.05800
Summit	.00610
Swansea	.08690
West Columbia	.05300

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Lexington 1	.30140
Lexington 2	.17870
Lexington 3	.27100
Lexington 4	.29900
Lexington 5	.25250

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Irmo-Chapin Rec. Comm Bonds	Recreation	District Five	.00490
Irmo-Chapin Rec. Comm	Recreation	District Five	.01310
Isle of Pines	Water & Sewer	District Five	.04640
Lexington County Rec. & Aging Comm.	Recreation Bonds	Countywide less District Five	.00610
Lexington County Rec. & Aging Comm.	Recreation	Countywide less District Five	.01190
Rural Fire	Fire	Countywide less the cities of Cayce, West Columbia	.01400
Rural Fire Bonds	Fire Bonds	Countywide less cities of Cayce and West Columbia	.00050

Special Fees (additional charges)

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

Industrial Abatments (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.07250

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$838,264

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 .10500

* County Base Includes: County Operations, Debt Retirement, Capital Improvement

MUNICIPAL MILLAGE

City	Millage Rate
Marion	.13000
Mullins	.15700
Nichols	.08800
Sellers	.15500

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Marion 1	.18600
Marion 2	.18000
Marion 7	.21600

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Decal Issuance Fee	Per Vehicle		\$1.00
Fire Fee	Fire	Mfg, unincorporated areas	\$500.00
Fire Fee	Fire	Real estate, 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	0.10500

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$64,000

Marlboro

Millage Rates

COUNTY BASE MILLAGE RATE

Marlboro County .09431

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

MUNICIPAL MILLAGE

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

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Marlboro	.19430

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Rural Fire	Fire	Countywide less Bennettsville & Clio	.01000

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Road Maintenance Fee	Road Maintenance	Countywide	\$27.50

Value of One Mil (based on county operations only)

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

McCormick

Millage Rates

COUNTY BASE MILLAGE RATE

McCormick County .11720

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

MUNICIPAL MILLAGE

City	Millage Rate
McCormick	.11060

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
McCormick	.15860

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Savannah Lakes Village	Public Safety	Savannah Lakes Village	.02000

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	0.11100

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$33,570

Newberry

Millage Rates

COUNTY BASE MILLAGE RATE

Newberry County .14890

* County Base Includes: County Operations, Debt Service

MUNICIPAL MILLAGE

City	Millage Rate
Little Mountain	.03840
Newberry	.08970
Pomaria	.00400
Prosperity	.04100
Whitmire	.11200

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Newberry	.25010

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.14890

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$102,309

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

Oconee

Millage Rates

COUNTY BASE MILLAGE RATE

Oconee County .06950

** County Base Includes: County Operations, Bonds, Economic Development, Bridges/Culverts*

MUNICIPAL MILLAGE

City	Millage Rate
Salem	.03000
Seneca	.05000
Walhalla	.08400
West Union	.03900
Westminster	.08800

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Oconee	.14360

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
EMS	Emergency Medical Services	Unincorporated	.00290
Keowee Fire District	Fire	District 17	.01400

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$418,708

Orangeburg

Millage Rates

COUNTY BASE MILLAGE RATE

Orangeburg County .12610

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

MUNICIPAL MILLAGE

City	Millage Rate
Bowman	.07000
Branchville	.06800
Cope	.02500
Cordova	.01100
Elloree	.07000
Eutawville	.06000
Holly Hill	.07000
Livingston	.02000
Neeses	.03300
North	.07700
Norway	.05200
Orangeburg	.08500
Rowesville	.04000
Santee	.09280
Springfield	.05800
Vance	.05000
Woodford	.01000

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Orangeburg 3	.25300
Orangeburg 4	.22500
Orangeburg 5	.24580

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Brookdale Lights	Street Lights	Brookdale Subdivision	.00410
County Fire	Fire	Countywide less Elloree, North, and Santee	.01700
Health/Drainage	Drainage	Holly Hill	.00300
New Brooklyn Lights	Street Lights	New Brooklyn Subdivision	.00310
Santee Fire	Fire	Santee	.01700
Watershed	Drainage	Districts 35 and 37	.01200
Whittaker Heights	Street Lights	Whittaker Heights Subdivision	.00600

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.10000

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$228,748

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

Spartanburg

Millage Rates

COUNTY BASE MILLAGE RATE

Spartanburg County .07900

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

MUNICIPAL MILLAGE

City	Millage Rate
Campobello	.10800
Chesnee	.13200
Cowpens	.11240
Duncan	.07380
Greer	.09310
Inman	.06730
Landrum	.07290
Lyman	.05560
Pacolet	.07360
Reidville	.01500
Spartanburg	.10470
Wellford	.06210
Woodruff	.11600

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Greenville	.15640
Spartanburg 1	.27070
Spartanburg 2	.23190
Spartanburg 3	.26690
Spartanburg 4	.19110
Spartanburg 5	.22780
Spartanburg 6	.19710
Spartanburg 7	.23300

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 38 Districts	.02170
Lakewood Hills	Street Lights	Lakewood Hills Subdivision	.00800
Metro Sub District B	Water		.05230
Spartanburg Sanitary Sewer	Sewer	Sewer District S3	.00820
Startex Wellford Water District	Water		.01290
Twin Lakes	Dam Maintenance	Twin Lakes Subdivision	.01700
Woodruff Roebuck Water District	Water		.01710

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
City Solid Waste Fee	Solid Waste	City of Spartanburg	\$18.00
Landfill Fee	Solid Waste	Countywide	\$47.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
City Abatement - Greer	0.09310
City Abatement - Spartanburg	0.10470
County Abatement	0.06480

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$863,631

Sumter

Millage Rates

COUNTY BASE MILLAGE RATE

Sumter County .11700

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

MUNICIPAL MILLAGE

City	Millage Rate
Mayesville	.05000
Pinewood	.05400
Sumter	.09370

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Sumter 17	.21500
Sumter 2	.24800

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 2 Districts	.21800

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.11760

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$260,050

Union

Millage Rates

COUNTY BASE MILLAGE RATE

Union County .13290

** County Base Includes: County Operations, Veterans Park, Economic Development Fund, Library, 2000 Bond Issue, Higher Education, Emergency Medical Services, Sports Complex*

MUNICIPAL MILLAGE

City	Millage Rate
Carlisle	.12000
Jonesville	.10100
Union	.07430

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Union	.16790

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 11 Districts	.01260

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. \$60,000

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

Williamsburg

Millage Rates

COUNTY BASE MILLAGE RATE

Williamsburg County .15040

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

MUNICIPAL MILLAGE

City	Millage Rate
Andrews	.13050
Greeleyville	.16640
Hemingway	.09800
Kingstree	.14860
Lane	.23450

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Williamsburg	.16560

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 2 Districts	.01700

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Landfill Fee	Landfill Operations	Per Household	\$30.00
Road and Bridge Fee	Road and Bridge Maintenance	Per Vehicle	\$15.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.14540

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$76,150

York

Millage Rates

COUNTY BASE MILLAGE RATE

York County .06600

* County Base Includes: County Operations, Bond Retirement, Library Operations, Cultural and Heritage Comm., York Technical Operations

MUNICIPAL MILLAGE

City	Millage Rate
Clover	.11000
Fort Mill	.08100
Hickory Grove	.03400
Rock Hill	.09500
Sharon	.03000
Tega Cay	.08300
York	.11500

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Clover 2	.20300
Fort Mill 4	.20160
Rock Hill 3	.20900
York 1	.25060

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Millage	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 6 Districts	.00370
Recreation	Recreation	Countywide	.00150
Rural Fire Program	Rural Fire	Unincorporated Areas	.00420
Solid Waste Program	Solid Waste	Unincorporated Areas	.00370

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
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. \$896,000

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

Local Option Sales Tax Credit Factors

Abbeville

City	City TCF	County TCF	Total TCF
Abbeville	0.002124	0.001400	0.003524
Calhoun Falls	0.002648	0.001400	0.004048
Donalds	0.000379	0.001400	0.001779
Honea Path	0.002918	0.001400	0.004318
Ware Shoals	0.001000	0.001400	0.002400

Allendale

City	City TCF	County TCF	Total TCF
Allendale	0.002641	0.000772	0.003413
Fairfax	0.001850	0.000772	0.002622

Bamberg

City	City TCF	County TCF	Total TCF
Bamberg	0.001229	0.001238	0.002467
Denmark	0.002408	0.001238	0.003646
Ehrhardt	0.001966	0.001238	0.003204
Olar	0.001896	0.001238	0.003134

Barnwell

City	City TCF	County TCF	Total TCF
Barnwell	0.001316	0.001369	0.002685
Blackville	0.002821	0.001369	0.004190
Snelling	0.000631	0.001369	0.002000
Williston	0.001297	0.001369	0.002666

Berkeley

City	City TCF	County TCF	Total TCF
Bonneau	0.000640	0.001127	0.001767
Charleston	0.000207	0.001127	0.001334
Goose Creek	0.001363	0.001127	0.002490
Hanahan	0.001445	0.001127	0.002572
Jamestown	0.001867	0.001127	0.002994
Moncks Corner	0.001528	0.001127	0.002655
Otranto (Hanahan)	0.001445	0.001127	0.002572
St. Stephen	0.002251	0.001127	0.003378
Summerville	0.001085	0.001127	0.002212

Calhoun

City	City TCF	County TCF	Total TCF
Cameron	0.001203	0.000711	0.001914
St. Matthews	0.002046	0.000711	0.002757

Charleston

City	City TCF	County TCF	Total TCF
Awendaw	0.000120	0.000940	0.001060
Charleston	0.000850	0.000940	0.001790
Folly Beach	0.000190	0.000940	0.001130
Isle of Palms	0.000150	0.000940	0.001090
Lincolnton	0.001650	0.000940	0.002590
McClellanville	0.000240	0.000940	0.001180
Mt. Pleasant	0.000430	0.000940	0.001370
North Charleston	0.001010	0.000940	0.001950
Sullivan's Island	0.000120	0.000940	0.001060
Summerville	0.000610	0.000940	0.001550

Chester

City	City TCF	County TCF	Total TCF
Chester	0.002755	0.001671	0.004426
Fort Lawn	0.001315	0.001671	0.002986
Great Falls	0.003494	0.001671	0.005165

Chesterfield

City	City TCF	County TCF	Total TCF
Cheraw	0.002263	0.002119	0.004382
Chesterfield	0.003628	0.002119	0.005747
Jefferson	0.003434	0.002119	0.005553
McBee	0.002252	0.002119	0.004371
Pageland	0.002185	0.002119	0.004304
Patrick	0.004117	0.002119	0.006236

Clarendon

City	City TCF	County TCF	Total TCF
Manning	0.002541	0.001511	0.004052
Summerton	0.002852	0.001511	0.004363
Turbeville	0.004648	0.001511	0.006159

Colleton

City	City TCF	County TCF	Total TCF
Edisto Beach	0.000100	0.001138	0.001238
Walterboro	0.001966	0.001138	0.003104

Darlington

City	City TCF	County TCF	Total TCF
Darlington	0.002725	0.001180	0.003905
Hartsville	0.002208	0.001180	0.003388
Lamar	0.003447	0.001180	0.004627
Society Hill	0.004755	0.001180	0.005935

Dillon

City	City TCF	County TCF	Total TCF
Dillon	0.001760	0.001740	0.003500
Lake View	0.002300	0.001740	0.004040
Latta	0.003030	0.001740	0.004770

Edgefield

City	City TCF	County TCF	Total TCF
Johnston	0.001562	0.000702	0.002264
Trenton	0.000740	0.000702	0.001442

Florence

City	City TCF	County TCF	Total TCF
Florence	0.002235	0.002039	0.004274
Johnsonville	0.004539	0.002039	0.006578
Lake City	0.003550	0.002039	0.005589
Olanta	0.005285	0.002039	0.007324
Pamplico	0.004879	0.002039	0.006918
Quinby	0.007896	0.002039	0.009935
Timmonsville	0.006754	0.002039	0.008793

Hampton

City	City TCF	County TCF	Total TCF
Brunson	0.000593	0.001201	0.001794
Estill	0.001166	0.001201	0.002367
Gifford	0.002670	0.001201	0.003871
Hampton	0.000521	0.001201	0.001722
Varnville	0.001610	0.001201	0.002811
Yemassee	0.001699	0.001201	0.002900

Jasper

City	City TCF	County TCF	Total TCF
Hardeeville	0.001996	0.001213	0.003209
Ridgeland	0.003900	0.001213	0.005113

Kershaw

City	City TCF	County TCF	Total TCF
Camden	0.002400	0.001038	0.003438

Lancaster

City	City TCF	County TCF	Total TCF
Kershaw	0.002457	0.000746	0.003203
Lancaster	0.002104	0.000746	0.002850

Laurens

City	City TCF	County TCF	Total TCF
Clinton	0.002790	0.001000	0.003790
Fountain Inn	0.001060	0.001000	0.002060
Gray Court	0.002550	0.001000	0.003550
Laurens	0.002250	0.001000	0.003250

Lee

City	City TCF	County TCF	Total TCF
Bishopville	0.001070	0.001185	0.002255
Lynchburg	0.003289	0.001185	0.004474

Marion

City	City TCF	County TCF	Total TCF
Marion	0.001937	0.001475	0.003412
Mullins	0.002250	0.001475	0.003725
Nichols	0.001383	0.001475	0.002858
Sellers	0.004659	0.001475	0.006134

Marlboro

City	City TCF	County TCF	Total TCF
Bennettsville	0.001950	0.000980	0.002930
Blenheim	0.001702	0.000980	0.002682
Clio	0.001565	0.000980	0.002545
McCull	0.003080	0.000980	0.004060
Tatum	0.001565	0.000980	0.002545

McCormick

City	City TCF	County TCF	Total TCF
McCormick	0.002907	0.000411	0.003318

Pickens

City	City TCF	County TCF	Total TCF
Central	0.001903	0.000922	0.002825
Clemson	0.001112	0.000922	0.002034
Easley	0.001359	0.000922	0.002281
Liberty	0.001931	0.000922	0.002853
Norris	0.002379	0.000922	0.003301
Pickens	0.002342	0.000922	0.003264
Six Mile	0.001245	0.000922	0.002167

Richland

City	City TCF	County TCF	Total TCF
Columbia	0.002235	0.001490	0.003725
Eastover	0.004472	0.001490	0.005962
Forest Acres	0.001362	0.001490	0.002852

Saluda

City	City TCF	County TCF	Total TCF
Batesburg/Leesville	0.002222	0.007260	0.009482
Monetta	0.002171	0.007260	0.009431
Ridge Spring	0.001857	0.007260	0.009117
Saluda	0.001564	0.007260	0.008824

Sumter

City	City TCF	County TCF	Total TCF
Mayesville	0.002200	0.001321	0.003521
Pinewood	0.002500	0.001321	0.003821
Sumter	0.001838	0.001321	0.003159

Williamsburg

City	City TCF	County TCF	Total TCF
Andrews	0.001014	0.001207	0.002221
Greelyville	0.003092	0.001207	0.004299
Hemingway	0.003169	0.001207	0.004376
Kingstree	0.004450	0.001207	0.005657
Lane	0.003858	0.001207	0.005065

South Carolina Association of Counties
1919 Thurmond Mall
P.O. Box 8207
Columbia, SC 29202-8207