

Apportionment of Fee-in-Lieu of Tax Agreements Selected Counties

Fee – in – Lieu of Tax Agreements - not in an MCIP

By state law, the fee payments from fee in lieu of tax (FILOT) agreements must be apportioned to the various taxing entities based on the proportion received in the normal property tax. The exception to this is a FILOT within a Multi-County Industrial Park (MCIP).

Fee – in – Lieu of Tax Agreements - within an MCIP

By state law, the apportionment for FILOT payments for MCIP agreements is at the sole discretion of the county council. The agreements are structured on a case by case basis depending on the investment, but many counties have a set methodology in place for apportioning the fee.

Below are selected county methods for apportioning fee streams for multi-county park FILOT agreements. In cases where no set method of apportioning the fee is used, the fee usually goes into the county general fund to be apportioned as county council decides.

County	Apportioned to Economic Development	Apportionment Method
Aiken	None	No set method – goes to county general fund.
Anderson	Equivalent of 3 mils for infrastructure fund	After funds for economic development, apportioned based on the property tax.
Berkeley	5%	After 5% for economic development, apportioned based on the property tax.
Charleston	5%	After 5% for economic development, apportioned based on the property tax.
Colleton	For investments greater than \$45 million, 5%	After 5% for economic development (if applicable), apportioned based on the property tax.
Dorchester	5%	After 5% for economic development, apportioned based on the property tax.
Jasper	None	Not based on property tax. Each FILOT handled differently. On one FILOT, the county has pledged a portion of proceeds to pay for bonds to fund schools. On another, the county has pledged support for a new county building. A certain percentage of each FILOT goes to the school board.
Greenville	5% of county portion	Based on the property tax
Kershaw	A set amount of \$100,000 is equally divided out and paid from 12 existing fees.	After amount paid to out to economic development, apportioned based on the property tax.
Lancaster	None	Based on the property tax
Lee	None, but in process of developing a method to recommend to council	No set method used – goes to county general fund
Marion	None	No set method used – goes to county general fund.
Oconee	1 mil for infrastructure on normal property tax.	No set method – goes to county general fund. County is currently in the process of working out with schools a time agreement (from 1-5 years) of allocation new FILOT payments toward infrastructure.
Spartanburg	None	Apportioned based on the property tax