

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.

<u>COUNTY BASE MILLAGE RATE</u>: 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.

<u>SCHOOL DISTRICT(S) MILLAGE RATE:</u> 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.

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

<u>OTHER COUNTY MILLAGE RATES NOT INCLUDED IN COUNTY BASE</u>: Special purpose districts and special tax districts may charge mils 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.</u>

<u>SPECIAL FEES (additional charges)</u>: 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.

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

LOCAL OPTION SALES TAX CREDIT FACTOR: Page 19 lists County/City Tax Credit Factors for jurisdictions with a local option sales tax.

ESTIMATING PROPERTY TAXES / EXAMPLES

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

County Base + School District (if applicable) + City/Town (if applicable) + Other/Special Mils (if applicable) = Total Millage

2.) **DETERMINE THE ASSESSED VALUE OF THE PROPERTY.** Multiply the assessment ratio (set forth by State law dependent on property classification) by the fair market value of the property. The value of real and personal property used in manufacturing operations is established by the South Carolina Department of Revenue. The real and personal property values of certain distribution facilities, corporate headquarters, and corporate offices are also established by the Department of Revenue. All other property values are the responsibility of county government. Assessment ratios applied to the fair market value of real property vary by classification set forth by State law as follows:

Manufacturing and utility companies (real and personal property) - 10.5% Residential real estate (owner-occupied) - 4.0% Commercial and residential non-owner-occupied real property - 6.0% Agricultural real property (private or commercial ownership, respectively) - 4.0% or 6.0% Motor vehicles - 6.0% All other personal property - 10.5%

3.) MULTIPLY THE ASSESSED VALUE BY THE TOTAL MILLAGE RATE. Assessed Value x Millage Rate = Property Tax

| Fair Market Value of Property | \$50,000,000 | Fair Market Value of Property | \$200,000 |
|--|--------------------------|---|----------------|
| Assessment Ratio for manufacturing | <u>x 10.5%</u> | Assessment Ratio on owner-occupied home | <u>x 4%</u> |
| Assessed Value | \$5,250,000 | Assessed Value | \$8,000 |
| Millage Rate (example) | <u>x .235</u> | Millage Rate (example) | x .235 |
| Property Tax | \$1,233,750 | Property Tax | \$1,880 |
| County Abatement: *\$5,250,000 x .079 (example) = \$414,72 | <u>-\$414,750*</u> 50 | Residential owner-occupied properties are exen | npt from schoo |
| Property Tax with Abatement | \$819,000 | property taxes. Omit school district millages fro millage rate to calculate property tax for this pro- | om the total |
| During the 5 years that the county abatemer property is not eligible for the local option s | | classification. | |

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

South Carolina Property Tax Rates for 2011

Abbeville

Millage Rates

COUNTY BASE MILLAGE RATE

Abbeville County

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

.09480

| MUNICIPAL MILLAGE | | SCHOOL DISTRICT MILLAGE | |
|-------------------|--------------|-------------------------|--------------|
| City | Millage Rate | School District | Millage Rate |
| Abbeville | .10100 | Abbeville | .20110 |
| Calhoun Falls | .13800 | Greenwood 51 | .23620 |
| Donalds | .02000 | | |
| Honea Path | .11300 | | |
| Ware Shoals | .09600 | | |

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

| Name | Purpose | Location Mi | llage Rate |
|--------------------------|--------------------------|--------------------------------|------------|
| Hunters Creek | Metro Sewer | Hunters Creek | .00510 |
| Rural Fire | Fire | Unincorporated areas & Donalds | .00920 |
| Rural Landfill | Solid Waste | Unincorporated areas & Donalds | .00880 |
| Special Fees (add | ditional charges |) | |
| Fee Name | Purpose | Location | Fee |
| Landfill Fee | Solid Waste | Improved properties | \$40.50 |
| Road Fee | Road Maintenance | Countywide | \$10.99 |
| Safety Fee | Safety | Per Household | \$37.50 |
| Industrial Abate | ments (exemptio | n for qualified industries) | |
| Jurisdiction | | Mi | llage Rate |
| County Abatement | | | 0.09480 |
| Value of One Mi | l (based on cour | nty operations only) | |
| This helps determine the | he county's tax base for | or comparative analyses. | \$56,700 |

Aiken

Millage Rates

COUNTY BASE MILLAGE RATE

Aiken County

.06990 * County Base Includes: County Operations, Debt, Aiken Technical College, USC -Aiken, Solid Waste, Roads

| MUNICIPAL MILLAGE | | SCHOOL DISTRICT MILLAGE | |
|-------------------|--------------|-------------------------|--------------|
| City | Millage Rate | School District | Millage Rate |
| Aiken | .06200 | Aiken | .16310 |
| Jackson | .05600 | | |
| Monetta | .01400 | | |
| New Ellenton | .07740 | | |
| North Augusta | .07421 | | |
| Perry | .03000 | | |
| Salley | .05000 | | |
| Wagener | .06000 | | |

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

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

| Fee Name | Purpose | Location | Fee |
|-----------------------------|------------------------------|-----------------------|--------------|
| Commercial Fire Fee Avg | Fire | Avg for 17 districts | \$251.47 |
| Industrial Fire Fee Avg | Fire | Avg for 13 districts | \$931.00 |
| Residential Fire Fee Avg | Fire | Avg for 19 districts | \$86.38 |
| Road Maintenance | Maintain Roads | Countywide | \$15.00 |
| Stormwater Drainage | Unincorporated Areas Only | Water Cleanup | \$18.00 |
| Industrial Abatemen | nts (exemption | n for qualified indus | tries) |
| Jurisdiction | | | Millage Rate |
| County Abatement | | | 0.06530 |
| Value of One Mil (b | ased on count | tv operations only) | |
| This helps determine the co | | | \$566,000 |

Allendale

Millage Rates

COUNTY BASE MILLAGE RATE

.21950 Allendale County

* County Base Includes: County Operations, Hospital Operations

| City | Millage Rate | School District | Millage Rate |
|-------------------|-----------------|-----------------|--------------|
| Allendale | .16500 | Allendale | .28800 |
| Fairfax | .09800 | | |
| Special Fees | (additional cha | rges) | |
| Fee Name | Purpose | Location | Fee |
| Sanitation & Fire | Sanitation | | \$0.5 |

| Industrial Abatements (exemption for qualified industries) | | |
|--|--------------|--|
| Jurisdiction | Millage Rate | |
| County Abatement | 0.21950 | |
| Value of One Mil (based on county operations only) | | |
| This helps determine the county's tax base for comparative analyses. | \$18,968 | |

Anderson

Millage Rates

COUNTY BASE MILLAGE RATE

Anderson County

.08490 * County Base Includes: County Operations, Capital Projects Fund, GO Bond 2007 Series, Infrastructure Reserve Fund, Library, Library Bond 1998, County EMS, G.O. Bond 2002 Series, Sheriff's Department Fund, GO Bond 2005 Series

| MUNICIPAL MILLAGE | | SCHOOL DISTRICT MILLAGE | |
|-------------------|--------------|-------------------------|--------------|
| City | Millage Rate | School District | Millage Rate |
| Anderson | .12500 | Anderson 1 | .19880 |
| Belton | .11200 | Anderson 2 | .24410 |
| Clemson | .08340 | Anderson 3 | .20440 |
| Easley | .05800 | Anderson 4 | .20880 |
| Honea Path | .11300 | Anderson 5 | .20930 |
| Iva | .17460 | | |
| Pendleton | .13700 | Pickens | .16200 |
| West Pelzer | .09300 | | |
| 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 | .00140 |
| Broadmouth | Watershed | School Districts 1&2 | .00150 |
| Brushy Creek | Watershed | School District 1 | .00100 |
| Cobbs Glen Public Service | Lights | School District 5 | .00400 |
| Homeland Park | Water/Sewer | Homeland Park | .01580 |
| Metro EMS | EMS | Unincorporated Areas & Anderson | .00320 |
| Piedmont Public Service | Water/Sewer | Piedmont | .00830 |
| Rural Fire | Fire | Unincorporated | .00600 |
| Sedgewood Public Service | Water/Sewer | Sedgewood | .00500 |
| Three & Twenty | Watershed | School District 4 | .00070 |
| Special Fees (additio | onal charges) | | |
| Fee Name | Purpose | Location | Fee |
| Burgess Estates | Roads | District 1 | \$173.40 |
| Cedar Glenn Road Fee | Roads | Cedar Glenn | \$263.96 |
| Clarendon | Light, Garbage Pick up | District 5 | \$103.60 |
| Easley Storm Water | Storm Water | Easley | \$24.00 |
| Piedmont Fee | Sewer Use | Piedmont | \$72.00 |
| Solid Waste Fee | Solid Waste | Countywide | \$64.83 |
| Thornwood Acres | | Thornwood Acres | \$260.00 |
| Whispering Oaks | Roads | | \$88.09 |
| Industrial Abatemen | ts (exemption | ı for qualified industri | es) |
| Jurisdiction | | | Millage Rate |
| County Abatement | | | 0.08490 |
| Value of One Mil (be | ased on count | ty operations only) | |
| This helps determine the co | unty's tax base for | comparative analyses. | \$601,230 |

Bamberg

Millage Rates

COUNTY BASE MILLAGE RATE .12870

Bamberg County

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

| MUNICIPAL | MILLAGE | SCHOOL DISTRI | CT MILLAGE |
|------------|---------------|-----------------|--------------|
| City | Millage Rate | School District | Millage Rate |
| Bamberg | .11434 | Bamberg 1 | .34180 |
| Denmark | .10870 | Bamberg 2 | .30390 |
| Ehrhardt | .08700 | | |
| Olar | .09150 | | |
| OTHER MIL | LAGES NOT INC | CLUDED IN COUNT | Y BASE |
| Name | Purpose | Location | Millage Rate |
| Rural Fire | Fire | Unincorporated | .01470 |

| Industrial Abatements (exemption for qualified industries) | | |
|--|--------------|--|
| Jurisdiction | Millage Rate | |
| County Abatement | 0.13950 | |
| Value of One Mil (based on county operate | ions only) | |

rnwell

This helps determine the county's tax base for comparative analyses. \$27,620

| | Bai |
|------------------|---------|
| Millage Rates | |
| COUNTY BASE MILL | ACE RAT |

COU ΓЕ

.13500 Barnwell County

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

| MUNICIPAL MILLAGE | | SCHOOL DISTRICT MILLAGE | |
|-------------------|--------------|-------------------------|--------------|
| City | Millage Rate | School District | Millage Rate |
| Barnwell | .07030 | Barnwell 45 | .20900 |
| Blackville | .07900 | Blackville 19 | .22010 |
| Snelling | .02000 | Williston 29 | .19460 |
| Williston | .07000 | | .19100 |

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 Abate | ments (exemption | n for qualified indust | <i>ries)</i> Millage Rate |
| County Abatement | | | 0.13500 |
| Value of One M | il (based on coun | ty operations only) | |
| This helps determine | the county's tax base for | or comparative analyses. | \$50,779 |

Beaufort

Millage Rates

COUNTY BASE MILLAGE RATE

Beaufort County

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

.04754

| MUNICIPAL MILLAGE | | RICT MILLAGE |
|-------------------|--|--|
| Millage Rate | School District | Millage Rate |
| .06020 | Beaufort | .12060 |
| .03800 | | |
| .15300 | | |
| .01933 | | |
| .06900 | | |
| .07000 | | |
| | Millage Rate .06020 .03800 .15300 .01933 .06900 | Millage Rate School District .06020 Beaufort .03800 .15300 .01933 .06900 |

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

| OTHER WILLAGES | nor meder | | |
|-----------------------|---------------------|-------------------------|--------------|
| Name | Purpose | Location | Millage Rate |
| Broad Creek PSD | Water/Sewer | Broad Creek | .01000 |
| Fire Districts | Fire | Average for 5 Districts | .03580 |
| Fripp Island PSD | Water/Sewer Debt | Fripp Island | .00760 |
| Fripp Island PSD | Water/Sewer | Fripp Island | .01020 |
| Hilton Head #1 PSD | Water/Sewer | Hilton Head Island | .00300 |
| Hilton Head PSD | Water/Sewer Debt | Hilton Head Island | .00361 |
| Special Fees (additi | onal charges) | | |
| Fee Name | Purpose | Location | Fee |
| Road Maintenance Fee | Road Maintenance | Per Vehicle | \$10.00 |
| Industrial Abateme | nts (exemption | n for qualified industr | ies) |
| Jurisdiction | | | Millage Rate |
| County Abatement | | | 0.04297 |
| Value of One Mil (b | ased on coun | ty operations only) | |

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

Berkeley

Millage Rates

COUNTY BASE MILLAGE RATE

Berkeley County

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

.05000

| MUNICIPAL MILL | AGE | SCHOOL DISTRI | CT MILLAGE |
|-----------------------------------|------------------------------|------------------------------------|---------------------|
| City Milla | ge Rate | School District | Millage Rate |
| Bonneau . | 02000 | Berkeley .19040 | |
| | 07880 | | |
| | 03650 | | |
| _ | 05390 | | |
| | 03000 | | |
| | 06140 | | |
| | 09600 06240 | | |
| Summervine . | 06240 | | |
| OTHER MILLAGE | <u>S NOT INCL</u> | UDED IN COUNT | Y BASE |
| Name | Purpose | Location | Millage Rat |
| Goose Creek park & playground | Recreation | Goose Creek | .01100 |
| Sangaree | Road Maintenance | Residential Subdiv | vision .05000 |
| Special Fees (addit | ional charge | es) | |
| Fee Name | Purpose | Location | Fee |
| Average Fire Fee | Fire | Per 1 Acre of Vac | ant Land \$2.00 |
| Devon Forest Special TD | Subdivision Improvement | Devon Forest subo s Unimproved | livision - \$25.00 |
| Devon Forest Special TD | Subdivision - Commercial | Devon Forest subc Improved | livision - \$100.00 |
| Devon Forest Special TD | Subdivision Improvement | Devon Forest subo s Improved | livision - \$70.00 |
| Fire Districts | Fire | Countywide | \$70.00 |
| Goose Creek Sanitation | Solid Waste | Goose Creek | \$75.00 |
| Landfill Charges - Single Unit | Solid Waste | Countywide | \$75.00 |
| Pimlico Special TD Fee | Subdivision Improvement | Pimlico subdivisio s Improved | n - \$50.00 |
| Pimlico Special TD Fee | Subdivision Improvement | Pimlico subdivisio s Unimproved | n - \$25.00 |
| Summerville Sanitation | Solid Waste Collection | Town of Summerv | ville \$102.00 |
| Tall Pines Special TD Fe | e Subdivision Improvement | Tall Pines subdivis unimproved | sion - \$50.00 |
| Tall Pines Special TD Fe | e Subdivision Improvement | Tall Pines subdivis Improved | sion - \$100.00 |
| Industrial Abatem | ents (exempt | ion for qualified i | ndustries) |
| Jurisdiction | | | Millage Rat |
| County Abatement | | | 0.05245 |

This helps determine the county's tax base for comparative analyses. \$687,000

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

\$1,954,919

Calhoun

Millage Rates

COUNTY BASE MILLAGE RATE

Calhoun County

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

.11250

| MUNICIPAL MILLAGE | | SCHOOL DISTR | RICT MILLAGE |
|-------------------|--------------|-----------------|--------------|
| City | Millage Rate | School District | Millage Rate |
| Cameron | .07000 | Calhoun | .14500 |
| St. Matthews | .08000 | | |

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

| Name | Purpose | Location | Millage Rate |
|--|-----------------|--------------------------|--------------|
| Sandy Run Fire | Fire | Sandy Run | .00200 |
| Special Fees (add | litional charge | es) | |
| Fee Name | Purpose | Location | Fee |
| Family Fire Fee | Fire | Countywide | \$50.00 |
| Industrial Fire Fee | Fire | Average for 7 Districts | \$176.50 |
| Industrial Abater | nents (exempt | ion for qualified indust | ries) |
| Jurisdiction | | | Millage Rate |
| City Abatement - Came | eron | | 0.07000 |
| City Abatement - St. M | latthews | | 0.08000 |
| County Abatement | | | 0.11250 |
| Value of One Mil (based on county operations only) | | | |
| | | | A 50 000 |

This helps determine the county's tax base for comparative analyses. \$53,200

Charleston

Millage Rates

COUNTY BASE MILLAGE RATE

Charleston County

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

.05300

| MUNICIPAL MILLAGE | | SCHOOL DISTR | RICT MILLAGE |
|-------------------|--------------|-----------------|--------------|
| City | Millage Rate | School District | Millage Rate |
| Awendaw | .03860 | Charleston | .12650 |
| Charleston | .07880 | | |
| Folly Beach | .03240 | | |
| Isle of Palms | .02290 | | |
| Lincolnville | .09360 | | |
| McClellanville | .03840 | | |
| Mount Pleasant | .03830 | | |
| North Charleston | .09000 | | |
| Sullivans Island | .02780 | | |
| Summerville | .06240 | | |

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

| Cooper River PPC I East Cooper Fire District | Fire Recreation Fire | 4 Districts | .02910 .01430 |
|---|-----------------------------|------------------------|------------------|
| East Cooper Fire District | | | 01420 |
| | Fire | | .01450 |
| James Island PSD Bonds | | | .01910 |
| | Water/Sewer Bonds | | .00380 |
| James Island PSD V Operating | Water/Sewer | | .05010 |
| N. Charleston Fire District I | Fire Protection | 3 Districts | .01120 |
| | Water/Sewer & Recreation | | .08800 |
| St Andrews PPC Operating I | Recreation | | .01740 |
| St Andrews PSD Operating V | Water/Sewer & Recreation | | .05540 |
| St Johns Fire District and Bond | Fire | 4 Districts | .02270 |
| St Pauls Fire District I | Fire | 5 Districts | .04550 |
| St. Paul's Fire Bond | Fire | 5 Districts | .00310 |
| W St Andrews Fire H Deficit, prior years | Fire | | .00310 |
| W St. Andrews Fire H District | Fire | | .00310 |
| Special Fees (addition | al charges) | | |
| Fee Name | Purpose | Location | Fee |
| Solid Waste Disposal User S Fee | Solid Waste | Single-Unit Residences | \$99.00 |
| Solid Waste Disposal User S Fee | Solid Waste | Multi-Unit Residences | \$70.00 |
| Industrial Abatements | s (exemption | for qualified industr | ies) |
| Jurisdiction | | | Millage Rate |
| County Abatement | | | 0.04520 |
| Value of One Mil (bas | sed on count | y operations only) | |
| This helps determine the cour | nty's tax base for | comparative analyses. | \$2,891,679 |

Cherokee

Millage Rates

COUNTY BASE MILLAGE RATE

Cherokee County

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

.08310

| MUNICIPAL MILLAGE | | SCHOOL DISTRICT MILLAGE | |
|-------------------|--------------|-------------------------|--------------|
| City | Millage Rate | School District | Millage Rate |
| Blacksburg | .20650 | Cherokee | .19690 |
| Gaffney | .11500 | Spartanburg District 2 | .23510 |

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 | .01300 |
| Cherokee Creek Fire District | Fire | Districts 12, 13, 15 | .01090 |
| CKC Fire District | Fire | District 5 | .01200 |
| Corinth Fire District | Fire | District 92 | .01500 |
| Fire Districts | Fire | Average for 8 Districts | .01090 |
| Grassy Pond Fire District | Fire | District 18 | .00800 |
| Greater Gaffney Fire District | Fire | District 11 | .01200 |
| Macedonia Fire District | Fire | Districts 23, 92 | .00790 |

Industrial Abatements (exemption for qualified industries)

| Jurisdiction | Millage Kate |
|--|--------------|
| City Abatement - Gaffney | 0.11500 |
| City Abatement-Blacksburg | 0.20650 |
| County Abatement | 0.08310 |
| Value of One Mil (based on county operations only) | |
| This helps determine the county's tax base for comparative analyses. | \$151,922 |

Chester

Millage Rates

COUNTY BASE MILLAGE RATE

Chester County

ty .13520

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

| MUNICIPAL MILLAGE | | SCHOOL DISTR | RICT MILLAGE |
|-------------------|--------------|-----------------|--------------|
| City | Millage Rate | School District | Millage Rate |
| Chester | .18500 | Chester | .22240 |
| Fort Lawn | .06000 | | |
| Great Falls | .12000 | | |

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

| Name | Purpose | Location M | Aillage Rate | |
|--|---------|--|--------------|--|
| Chester Fire District | Fire | District 2 to 5 miles outside of downtown Chester | .04220 | |
| Lando Fire District | Fire | District 3 | .01210 | |
| Richburg Fire District | Fire | District 4 | .00800 | |
| Industrial Abatements (exemption for qualified industries) | | | | |

| $-\cdots - j \cdots -$ | |
|---|--------------|
| Jurisdiction | Millage Rate |
| County Abatement | 0.11990 |
| Value of One Mil (based on county operations only) | |
| This helps determine the county's tax base for comparative analyses. | \$87,141 |

Chesterfield

Millage Rates

COUNTY BASE MILLAGE RATE

Chesterfield County .09577

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

| MUNICIPAL MILLAGE | | SCHOOL DISTR | RICT MILLAGE |
|--|--------------|-----------------|--------------|
| City | Millage Rate | School District | Millage Rate |
| Cheraw | .11846 | Chesterfield | .20156 |
| Chesterfield | .12889 | | |
| Jefferson | .08900 | | |
| McBee | .05200 | | |
| Pageland | .09100 | | |
| Patrick | .05500 | | |
| OTHER MILLAGES NOT INCLUDED IN COUNTY BASE | | | |

| Name | Purpose | Location | Millage Rate |
|---|--|-------------------------|--------------|
| Alligator Fire | Fire | | .01300 |
| Cash | | | .01700 |
| Cheraw - 02 | | | .02200 |
| Harris Creek | | | .01500 |
| Special Fees (addit | ional 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 Abateme | nts (exemption | for qualified indust | ries) |
| Jurisdiction | | | Millage Rate |
| County Abatement | | | 0.09327 |
| Value of One Mil (| based on count | ty operations only) | |

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

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To Estimate Total Millage for a Property: County Base + School District (except for owner-occupied residential)
+ City (if applicable) + Other/Special Mils (if applicable) = Total Millage
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\$90,000

Clarendon

Millage Rates

COUNTY BASE MILLAGE RATE

Clarendon County

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

.14350

| MUNICIPAL MILLAGE | | SCHOOL DISTR | RICT MILLAGE |
|-------------------|--------------|-----------------|--------------|
| City | Millage Rate | School District | Millage Rate |
| Manning | .16060 | Clarendon 1 | .16320 |
| Summerton | .08520 | Clarendon 2 | .12100 |
| Turbeville | .09480 | Clarendon 3 | .25960 |

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

| Name | Purpose | Location | Millage Rate |
|--------------------------|-----------------------|--|--------------|
| Hospital Bond | Hospital | Countywide | .01650 |
| Rural Fire | Fire Debt | Unincorporated areas, Turbeville & Paxville | .00110 |
| Rural Fire | Fire | Unincorporated areas, Turbeville & Paxville | .02480 |
| Special Fees (add | itional charges |) | |
| Fee Name | Purpose | Location | Fee |
| Road Fee | Road Maintenance | Per Vehicle | \$25.00 |
| Industrial Abatem | ents (exemptio | n for qualified indust | ries) |
| Jurisdiction | | · · · | Millage Rate |
| County Abatement | | | 0.14060 |
| Value of One Mil | (based on cour | ty operations only) | |
| This helps determine the | county's tax base for | or comparative analyses. | \$95,605 |

| Colleton | | | | | |
|--|--|-------------------------|-----------------|--|--|
| Millage Rates | | | | | |
| COUNTY BAS | E MILLAGE RA | ATE | | | |
| Colleton County | .11 | 1327 | | | |
| * County Base Inc. | ludes: County Opera | tions, Debt | | | |
| MUNICIPAL N | MILLAGE | SCHOOL DISTRIC | <u> MILLAGE</u> | | |
| City | Millage Rate | School District | Millage Rate | | |
| Edisto Beach | .01865 | Colleton | .14833 | | |
| Walterboro | .07700 | | | | |
| OTHER MILL | AGES NOT INC | LUDED IN COUNTY | BASE | | |
| Name | Purpose | Location | Millage Rate | | |
| County Fire | Fire Debt | Unincorporated areas | s .02069 | | |
| County Fire | Fire | Unincorporated areas | s .02961 | | |
| Special Fees (| additional char | ges) | | | |
| Fee Name | Purpose | Location | Fee | | |
| Road Fee | Road Maintenand | Per Motor Vehicle ce | \$25.00 | | |
| Solid Waste User I | Fee Solid Wast Fund | e Countywide residence | ses \$40.00 | | |
| Industrial Abatements (exemption for qualified industries) | | | | | |
| Jurisdiction | | | Millage Rate | | |
| County Abatement 0.11327 | | | | | |
| Value of One Mil (based on county operations only) | | | | | |
| This helps determine | This helps determine the county's tax base for comparative analyses. \$172,393 | | | | |

Darlington

Millage Rates

COUNTY BASE MILLAGE RATE

Darlington County .07185

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

| MUNICIPAL MILLAGE | | SCHOOL DISTR | RICT MILLAGE |
|-------------------|--------------|-----------------|--------------|
| City | Millage Rate | School District | Millage Rate |
| Darlington | .12500 | Darlington | .20308 |
| Hartsville | .13100 | | |
| Lamar | .07500 | | |
| Society Hill | .06300 | | |

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

| Name | Purpose | Location | Millage Rate |
|--------------------------------|---------------------|--------------------------|--------------|
| Fire Districts | Fire | Average for 3 Districts | .01212 |
| Hartsville Community Center | Community Center | Town of Hartsville | .00200 |
| Special Fees (addi | tional charges |) | |
| Fee Name | Purpose | Location | Fee |
| Solid Waste Fee | Solid Waste | Per Residence | \$47.00 |
| Vehicle Fee | Road Fee | Per Vehicle Owner | \$30.00 |
| Industrial Abatem | ents (exemptio | on for qualified indust | ries) |
| Jurisdiction | | | Millage Rate |
| County Abatement | | | 0.07185 |
| Value of One Mil | based on cour | nty operations only) | |
| This helps determine the | county's tax base f | or comparative analyses. | \$182,767 |

Dillon Millage Rates <u>COUNTY BASE MILLAGE RATE</u> Dillon County .13350 * County Base Includes: County Operations, County Debt Service

| MUNICIPAL MILLAGE | | SCHOOL DISTR | RICT MILLAGE |
|-------------------|--------------|---------------------------|--------------|
| City | Millage Rate | School District Millage R | |
| Dillon | .09500 | Dillon | .17300 |
| Lake View | .13200 | | |
| 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. \$61, | | | | | | |

Dorchester

Millage Rates

COUNTY BASE MILLAGE RATE

Dorchester County

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

.07690

| MUNICIPAL MILLAGE | | SCHOOL DISTRICT MILLAGE | | |
|-------------------|--------------|-------------------------|--------------|--|
| City | Millage Rate | School District | Millage Rate | |
| Harleyville | .09440 | Dorchester 2 | .21390 | |
| North Charleston | .09000 | Dorchester 4 | .26740 | |
| 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 | .01500 |
| Special Fees (addition | onal charges) | l. | |
| Fee Name | Purpose | Location | Fee |
| City of North Charleston Stormwater Fee | Residential Stormwater | City of North Charleston | \$36.00 |
| 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 Abatemer | nts (exemption | n for qualified industri | es) |
| Jurisdiction | | | Millage Rate |
| County Abatement | | | 0.05020 |
| Value of One Mil (b | ased on coun | ty operations only) | |

This helps determine the county's tax base for comparative analyses. \$480,142

Edgefield

Millage Rates

COUNTY BASE MILLAGE RATE

Edgefield County

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

.09849

| MUNICIPAL MILLAGE | | SCHOOL DISTRICT MILLAGE | | |
|-------------------|--------------|-------------------------|--------------|--|
| City | Millage Rate | School District | Millage Rate | |
| Johnston | .08113 | Edgefield | .21873 | |
| Trenton | 06900 | | | |

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

| Name | Purpose | Location | Millage Rate |
|--------------------------|-------------------------|--------------------------|--------------|
| County Fire | Fire | Unincorporated | .01000 |
| Special Fees (addit | tional charges | ;) | |
| Fee Name | Purpose | Location | Fee |
| Road Maintenance Fee | Roads | Per Vehicle, Countywide | \$20.00 |
| Solid Waste | Solid Waste Disposal | Countywide | \$80.00 |
| Industrial Abateme | ents (exemptio | on for qualified industr | ries) |
| Jurisdiction | | | Millage Rate |
| County Abatement | | | 0.08159 |
| Value of One Mil (| based on cou | nty operations only) | |
| This helps determine the | county's tay base f | for comparative analyses | \$71.142 |

This helps determine the county's tax base for comparative analyses. \$71,142

Fairfield

Millage Rates

COUNTY BASE MILLAGE RATE

| Fairfield County | .17700 |
|------------------|--------|
|------------------|--------|

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

| MUNICIPAL MILLAGE | | SCHOOL DISTRICT MILLAGE | | |
|-------------------|--------------|-------------------------|--------------|--|
| City | Millage Rate | School District | Millage Rate | |
| Ridgeway | .05700 | Fairfield | .21300 | |
| Winnsboro | .03540 | | | |

Industrial Abatements (exemption for qualified industries)

| | • | - | | - | | / |
|--------------------------|-------------|---------|---------|-------|---------------|--------------|
| Jurisdiction | | | | | | Millage Rate |
| County Abatement | | | | | | 0.13100 |
| Value of One Mil | (based o | n cou | unty op | oera | tions only) | |
| This helps determine the | county's ta | ıx base | for com | parat | ive analyses. | \$119,939 |

Florence

Millage Rates

COUNTY BASE MILLAGE RATE

Florence County

.08180 * County Base Includes: County Operations, Florence-Darlington Tec, Law Enforcement, Emergency Management, Library, Senior Citizens Center, County Bonds

| MUNICIPAL MILLAGE | | SCHOOL DISTRICT MILLAGE | | |
|-------------------|--------------|-------------------------|--------------|--|
| City | Millage Rate | School District | Millage Rate | |
| Florence | .05670 | Florence 1 | .20750 | |
| Johnsonville | .05010 | Florence 2 | .23670 | |
| Lake City | .17600 | Florence 3 | .19430 | |
| Olanta | .05730 | Florence 4 | .20590 | |
| Pamplico | .09370 | Florence 5 | .27880 | |
| Timmonsville | .13060 | Fiorence 5 | .27880 | |

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

| Name | Purpose | Location | Millage Rate | |
|--|---------------------|-------------------------|--------------|--|
| Fire Districts | Fire | Average for 7 Districts | .02280 | |
| Lynches Lake | Watershed | Coward area | .01820 | |
| Salem Pole Cat | Watershed | Scranton area | .01560 | |
| Special Fees (additi | onal charges |) | | |
| Fee Name | Purpose | Location | Fee | |
| Road Maintenance Fee | Road Maintenance | Countywide | \$30.00 | |
| Solid Waste Fee | Solid Waste | Countywide | \$76.85 | |
| Industrial Abateme | nts (exemptio | n for qualified indust | ries) | |
| 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. \$435,851

Georgetown

Millage Rates

COUNTY BASE MILLAGE RATE

Georgetown County .05290

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

| MUNICIPAL MILLAGE | | SCHOOL DISTRICT MILLAGE | | |
|-------------------|--------------|-------------------------|--------------|--|
| City | Millage Rate | School District | Millage Rate | |
| Andrews | .13050 | Georgetown | .13340 | |
| Georgetown | .08700 | | | |

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

| Name | Purpose | Location N | Iillage Rate |
|---------------------------|-------------------------------|---|--------------|
| Fire District #1 (county) | Fire | | .02620 |
| Fire District #2 (Midway) | Fire | | .01040 |
| Fire District #3 MI/GC | Fire | | .01000 |
| Recycling/Green boxes | Recycling | Tax Districts 1, 2, 3, 4, 41, & 4 | 2 .00260 |
| Special Fees (addition | onal 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 Abatemen | nts (exemption | for qualified industries |) |
| Jurisdiction | | N | Iillage Rate |
| County Abatement | | | 0.05290 |
| Value of One Mil (b | ased on count | y operations only) | |

This helps determine the county's tax base for comparative analyses. \$539,397

Greenville

Millage Rates

COUNTY BASE MILLAGE RATE

Greenville County

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

.06120

| MUNICIPAL MILLAGE | | SCHOOL DISTRICT MILLAGE | |
|-------------------|--------------|-------------------------|--------------|
| City | Millage Rate | School District | Millage Rate |
| Fountain Inn | .06360 | Anderson 2 | .24140 |
| Greenville | .08540 | Greenville | .16250 |
| Greer | .09780 | Spartanburg 1 | .30020 |
| Mauldin | .05630 | | |
| Simpsonville | .06170 | | |
| Travelers Rest | .08510 | | |

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

| Name | Purpose | Location M | Iillage Rate | |
|-----------------------------------|------------------------------|---|--------------|--|
| Berea Sewer | Sewer | | .02290 | |
| Community Light Districts | Lights | Average of 16 Districts | .00630 | |
| Fire Districts | Fire | Average for 30 Districts | .03410 | |
| Greenville County Recreation | Recreation | Countywide less Greer, G'ville. Mauldin, S'ville | .00470 | |
| Greenville Memorial Auditorium | Recreation | Portions of County | .00040 | |
| Marietta Water | Water | Table Rock Area | .00660 | |
| Metro Sewer | Sewer | Metro Area Sewer | .00570 | |
| Piedmont Sewer & Light | Sewer, Light, Fire, Water | | .02600 | |
| Sanitation | Solid Waste | Unincorporated Areas | .01450 | |
| Taylors Sewer | Sewer | | .02040 | |
| Wade Hampton Sewer | Sewer | Wade Hampton Subdivision | .00960 | |
| Special Fees (additional charges) | | | | |
| Fee Name | Purpose | Location | Fee | |
| Road Maintenance Fee | Road Maintenance | Per Vehicle | \$15.00 | |
| Industrial Abatemen | nts (exemption | n for qualified industries |) | |

| Jurisdiction | Millage Rate |
|--|--------------|
| City Abatement - Greenville | 0.00854 |
| City Abatement - Greer | 0.09780 |
| County Abatement | 0.06120 |
| Value of One Mil (based on county operations only) | |
| This helps determine the county's tax base for comparative analyses. | \$1,864,750 |

Greenwood

Millage Rates

COUNTY BASE MILLAGE RATE

Greenwood County .06190

* County Base Includes: County Operations, Bonded Indebtedness

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

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

| Name | Purpose | Location | Millage Rate |
|----------------------------|---|---------------------------|--------------|
| Average of 30 Subdivisio | ons Lights | Subdivisions | .01600 |
| Special Fees (addit | tional 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 |
| Woodbury Place | Lighting and Entrance Maintenance | | \$75.00 |
| Industrial Abatem | ents (exemptio | on for qualified industri | es) |
| Jurisdiction | | | Millage Rate |
| City Abatement - Greenwood | | | 0.10160 |
| County Abatement | | | 0.08000 |

| - | |
|--|--|
| Value of One Mil (based on county operations only) | |

\$165,279

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

Hampton

Millage Rates

|--|

| Hampton County | .19000 |
|-------------------------|-------------------|
| * County Base Includes: | County Operations |

| MUNICIPAL MILLAGE | | SCHOOL DISTRICT MILLAGE | |
|-------------------|--------------|-------------------------|--------------|
| City | Millage Rate | School District | Millage Rate |
| Brunson | .08033 | Hampton 1 | .22000 |
| Estill | .15400 | Hampton 2 | .30900 |
| Gifford | .05200 | | |
| Hampton | .07100 | | |
| Varnville | .07100 | | |
| Yemassee | .07000 | | |

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

| Name | Purpose | Location | Millage Rate |
|-------------------------|---------------------|---------------------------|--------------|
| Rural Fire | Fire | Unincorporated | .01600 |
| Rural Fire Bond | Fire Bond | Unincorporated | .00500 |
| Industrial Abaten | nents (exempti | on for qualified indu | stries) |
| Jurisdiction | | | Millage Rate |
| County Abatement | | | 0.19000 |
| Value of One Mil | l (based on cou | nty operations only) | |
| This helps determine th | e county's tax base | for comparative analyses. | \$47,573 |

Millage Rates

COUNTY BASE MILLAGE RATE

Horry County

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

.04520

| City Millage Rate | | School District M | illage Rate |
|----------------------------------|---------------------|--|--------------|
| Atlantic Beach .0 | 8450 | Horry | .13020 |
| Aynor .0 | 6080 | | |
| Briarcliffe Acres .0 | 5080 | | |
| Conway .0 | 7930 | | |
| Loris .1 | 0370 | | |
| Myrtle Beach .0 | 6610 | | |
| North Myrtle Beach .0 | 3800 | | |
| Surfside Beach .0 | 4000 | | |
| OTHER MILLAGES | NOT INCL | UDED IN COUNTY BA | ASE |
| Name | Purpose | Location | Millage Rate |
| Arcadian Shores | Road Maintenance | Arcadian Shores | .03230 |
| Buck Creek Watershed | Watershed | District 9 | .00320 |
| Cartwheel Watershed | Watershed | | .00340 |
| Crab Tree Watershed | Watershed | District 12 | .00320 |
| Fire District | Fire | Unincorporated Areas e Murrells Inlet | .01520 |
| Gapway Swamp Watershe | d Watershed | District 15 | .00310 |
| Mt. Gilead Road Maintenance | Road Maintenance | Mt. Gilead, Unincorpora | ated .00700 |
| Murrells Inlet Fire District | Fire | Murrells Inlet | .01000 |
| Simpson Creek Watershed | Watershed | District 30 | .00290 |
| Socastee Community Recreation | Recreation | Socastee, Unincorporate | ed .00180 |
| Solid Waste Program | Solid Waste | Unincorporated Areas | .00600 |
| Todd Swamp Watershed | Watershed | District 35 | .00310 |

Industrial Abatements (exemption for qualified industries) Jurisdiction Millage Rate County Abatement 0.03990

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$2,027,486

Jasper

Millage Rates

COUNTY BASE MILLAGE RATE

Jasper County

* County Base Includes: County Operations, Emergency Services

| MUNICIPAL MILLAGE | | SCHOOL DISTRICT MILLAG | |
|-------------------|---------------|------------------------|--------------|
| City | Millage Rate | School District | Millage Rate |
| Hardeeville | .15300 | Jasper | .16525 |
| Ridgeland | .11420 | | |
| OTHER MI | LLAGES NOT IN | CLUDED IN COUN | TY BASE |

.14500

| Name | Purpose | Location | Millage Rate |
|-------------------|---------|--------------|--------------|
| Cherry Point Fire | Fire | Cherry Point | .03300 |
| | | | |

| Industrial Addiements (exemption for qualified thaustr | les) |
|--|--------------|
| Jurisdiction | Millage Rate |
| County Abatement | 0.14500 |
| Value of One Mil (based on county operations only) | |

This helps determine the county's tax base for comparative analyses. \$95,000

| | K | lershaw | | |
|--|----------------|--------------------|--------------|--|
| Millage Rates | | | | |
| COUNTY BASE M | ILLAGE R | ATE | | |
| Kershaw County | .0 | 7340 | | |
| * County Base Includes | : County Opera | ations, Debt | | |
| MUNICIPAL MIL | LAGE | SCHOOL DISTRIC | CT MILLAGE | |
| City Mill | age Rate | School District | Millage Rate | |
| Camden | .08960 | Kershaw | .21580 | |
| OTHER MILLAG | ES NOT INC | CLUDED IN COUNTY | Y BASE | |
| Name | Purpose | Location | Millage Rate | |
| County Fire | Fire | Unincorporated are | eas .00890 | |
| County Sewer District | Sewer | Unincorporated are | as .00260 | |
| Lugoff Fire District | Fire | Town of Lugoff | .02380 | |
| Industrial Abatements (exemption for qualified industries) | | | | |
| Jurisdiction | | | Millage Rate | |
| County Abatement | | | 0.07340 | |

| Value of One Mil (based on county operations only) | |
|--|-----------|
| This helps determine the county's tax base for comparative analyses. | \$202,194 |

Lar

Lancaster

Millage Rates

COUNTY BASE MILLAGE RATE Lancaster County .08300

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

| MUNICIPAL MILLAGE | | SCHOOL DISTRICT MILLAGE | | |
|-------------------|--------------|-------------------------|--------------|--|
| City | Millage Rate | School District | Millage Rate | |
| Kershaw | .06990 | Lancaster | .18710 | |
| Lancaster | .14350 | | | |

| Special Fees (addit | ional 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 | Motor Vehicles taxed in County | \$20.00 |
| Industrial Abateme | nts (exemptio | n for qualified industr | ies) |
| Jurisdiction | | | Millage Rate |
| City Abatement - Lancast | er | | 0.14350 |
| County Abatement | | | 0.08300 |
| Value of One Mil (l | based on cour | nty operations only) | |

This helps determine the county's tax base for comparative analyses. \$244,537

Laurens

Millage Rates

COUNTY BASE MILLAGE RATE

Laurens County

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

.08230

| MUNICIPAL MILLAGE | | SCHOOL DISTRICT MILLAGE | |
|-------------------|--------------|-------------------------|--------------|
| City | Millage Rate | School District | Millage Rate |
| Clinton | .09750 | Greenville 52 | .16250 |
| Fountain Inn | .06360 | Laurens 55 | .21400 |
| Gray Court | .07600 | Laurens 56 | .24150 |
| Laurens | .12350 | Ware Shoals 51 | .23620 |

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

| Name | Purpose | Location N | /lillage Rate | |
|--|------------------------|---|---------------|--|
| County Fire | Fire | Countywide less Laurens, Clinton, Fountain Inn | .02000 | |
| Education Colleges | Piedmont Tech & USC | Countywide | .00100 | |
| Lakeview Acres | Road Maintenance | Lakeview Subdivision | .07700 | |
| Spec. Tax District - Greenpond | Road Maintenance | Rabon Mini-Farms Subdivision | .04300 | |
| Water & Sewer Bond | Water & Sewer | Most unincorporated areas and Town of Cross Hill | .00220 | |
| Special Fees (additio | onal charges) | | | |
| Fee Name | Purpose | Location | Fee | |
| City Road Fee | Road Maintenance | City of Laurens | \$5.00 | |
| County Road Fee | Road Maintenance | Per Motorized Vehicle | \$15.00 | |
| Fountain Inn Public Works | Public Works | City of Fountain Inn | \$20.00 | |
| Landfill Fee | Solid Waste | Countywide | \$60.00 | |
| Industrial Abatemen | ets (exemption | n for qualified industries |) | |
| Jurisdiction | | Ν | /illage Rate | |
| City Abatement - Clinton | | | 0.09750 | |
| City Abatement - Laurens | | | 0.06175 | |
| County Abatement | | | 0.08230 | |
| Value of One Mil (based on county operations only) | | | | |
| This helps determine the co | unty's tax base for | comparative analyses. | \$167,000 | |

Millage Rates

COUNTY BASE MILLAGE RATE

Lee County

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

.16850

| MUNICIPAL | MILLAGE | SCHOOL DISTR | ICT MILLAGE |
|----------------------|------------------------|---------------------------|----------------|
| City | Millage Rate | School District | Millage Rate |
| Bishopville | .12600 | Lee | .17450 |
| Lynchburg | .19500 | | |
| Special Fees | additional cha | rges) | |
| Fee Name | Purpose | Location | Fee |
| Road Maintenance | e Roads | Countywide | \$10.00 |
| Vehicle Fee | Schools | Per Vehicle | \$10.00 |
| Industrial Ab | atements (exem | ption for qualified | industries) |
| Jurisdiction | | | Millage Rate |
| County Abatemen | t | | 0.15600 |
| Value of One | Mil (based on a | county operations o | only) |
| This helps determine | ine the county's tax b | ase for comparative analy | yses. \$35,250 |

Lexington

Millage Rates

COUNTY BASE MILLAGE RATE

Lexington County

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

.07838

| MUNICIPAL MILLAGE | | SCHOOL DISTRICT MILLAGE | | |
|-------------------|--------------|-------------------------|--------------|--|
| City | Millage Rate | School District | Millage Rate | |
| Batesburg-Leesvil | le .09010 | Lexington 1 | .33170 | |
| Cayce | .04193 | Lexington 2 | .17621 | |
| Chapin | .01150 | Lexington 3 | .29622 | |
| Columbia | .09810 | Lexington 4 | .37272 | |
| Gilbert | .00500 | Lexington 5 | .27447 | |
| Lexington | .03510 | Lexington 5 | .2/44/ | |
| Pelion | .01760 | | | |
| Springdale | .05770 | | | |
| Summit | .00610 | | | |
| Swansea | .08690 | | | |
| West Columbia | .06190 | | | |

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

| Name | Purpose | Location N | /lillage Rate | |
|--|---------------------|---|---------------|--|
| Irmo-Chapin Rec. Comm. | Recreation Bonds | District Five | .00270 | |
| Irmo-Chapin Rec. Comm. | Recreation | District Five | .01335 | |
| Isle of Pines | Water & Sewer | District Five | .04980 | |
| Lexington County Rec. & Aging Comm. | Recreation Bonds | Countywide less District Five | .00370 | |
| Lexington County Rec. & Aging Comm. | Recreation | Countywide less District Five | .01232 | |
| Rural Fire | Fire | Countywide less the cities of Cayce, West Columbia | .01599 | |
| Rural Fire Bonds | Fire Bonds | Countywide less cities of Cayc and West Columbia | e .00005 | |
| Special Fees (addit | ional charges) | | | |
| Fee Name | Purpose | Location | Fee | |
| Sanitation | | City of Irmo | \$140.40 | |
| Street Pavement | | Town of Lexington, Golden Hills Subdivision | \$105.00 | |
| Street Pavement | | Stonebridge Subdivision | \$365.00 | |
| Industrial Abateme | nts (exemption | n for qualified industries |) | |
| Jurisdiction | | Ν | /illage Rate | |
| County Abatement | | | 0.07310 | |
| Value of One Mil (based on county operations only) | | | | |
| This helps determine the c | | | | |

Marion

Millage Rates

COUNTY BASE MILLAGE RATE

Marion County

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

.11200

| MUNICIPAL MILLAGE | | SCHOOL DISTRICT MILLAGE | |
|-------------------|--------------|-------------------------|--------------|
| City | Millage Rate | School District | Millage Rate |
| Marion | .12800 | Marion 1 | .18600 |
| Mullins | .16700 | Marion 2 | .17600 |
| Nichols | .09400 | Marion 7 | .22000 |
| Sellers | .15500 | | |

| Special Fees (addit | tional charges) | | |
|---------------------|--------------------------------|-----------------------------------|----------|
| Fee Name | Purpose | Location | Fee |
| Decal Fee | Decal Issuance | Per Vehicle | \$1.00 |
| Fire Fee | Fire | Mfg, unincorporated areas | \$500.00 |
| Fire Fee | Fire | Residential, unincorporated areas | \$35.00 |
| Fire Fee | Fire | Per Vehicle, unincorporated areas | \$5.00 |
| Road and Bridge Fee | Road and Bridge Maintenance | Per Vehicle | \$30.00 |
| Industrial Abatemo | ents (exemption | for qualified industries |) |

| Jurisdiction | Millage Rate |
|--|--------------|
| County Abatement | 0.11200 |
| Value of One Mil (based on county operations only) | |

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

| | Marlboro | | | | |
|---|-------------------|--------------------------|------------------------|--|--|
| Millage Rat | es | | | | |
| COUNTY BA | ASE MILLAGE R | ATE | | | |
| Marlboro Coun | ty .1 | 0020 | | | |
| * County Base Includes: County Operations, North Eastern Technical College, Emergency Medical Services, GO Bonds | | | | | |
| MUNICIPAL MILLAGE SCHOOL DISTRICT MILLAGE | | | | | |
| City | Millage Rate | School District | Millage Rate | | |
| Bennettsville | .10900 | Marlboro | .20528 | | |
| Blenheim | .05300 | | | | |
| Clio | .10700 | | | | |
| McColl | .10800 | | | | |
| Tatum | .01400 | | | | |
| OTHER MILLAGES NOT INCLUDED IN COUNTY BASE | | | | | |
| Name | Purpose | Location | Millage Rate | | |
| Rural Fire | Fire | Countywide les & Clio | s Bennettsville .01035 | | |
| Special Fee | s (additional cha | rges) | | | |

| Special Fees (aaali | ionai charges | s) | |
|----------------------|---------------------|-----------------------|--------------|
| Fee Name | Purpose | Location | Fee |
| Road Maintenance Fee | Road Maintenance | Countywide | \$30.00 |
| Industrial Abateme | ents (exemption | on for qualified indu | stries) |
| Jurisdiction | | | Millage Rate |
| County Abatement | | | 0.10020 |
| Value of One Mil (| based on cou | nty operations only) | |
| TT1 1 1 1 / 1 / / | | c 1 | * ** * ** |

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 Mils (if applicable) = Total Millage

McCormick

| Millage | Rates |
|---------|-------|
|---------|-------|

COUNTY BASE MILLAGE RATE

McCormick County

.12100 * County Base Includes: County Operations, 2006 County Bond, 2005 County Bond

| MUNICIPAL MILLAGE | | SCHOOL DISTRICT MILLAGE | |
|-------------------|--------------|-------------------------|--------------|
| City | Millage Rate | School District | Millage Rate |
| McCormick | .11100 | McCormick | .15560 |

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

| Name | Purpose | Location | Millage Rate |
|----------------------------|-----------------------|-------------------------|--------------|
| Savannah Lakes Village | Public Safety | Savannah Lakes Village | .01300 |
| Special Fees (addit | ional charges |) | |
| Fee Name | Purpose | Location | Fee |
| Savannah Lakes Village | Public Safety | Savannah Lakes Village | \$372.00 |
| Industrial Abateme | nts (exemptio | n for qualified indust | ries) |
| Jurisdiction | | | Millage Rate |
| County Abatement | | | 0.12100 |
| Value of One Mil (l | based on cour | nty operations only) | |
| This helps determine the c | county's tax base for | or comparative analyses | \$40.800 |

Newberry

.13900

Millage Rates

COUNTY BASE MILLAGE RATE

Newberry County

* County Base Includes: County Operations, Debt Service

| MUNICIPAL MILLAGE | | SCHOOL DISTRICT MILLAGE | |
|-------------------|--------------|-------------------------|--------------|
| City | Millage Rate | School District | Millage Rate |
| Little Mountain | .04940 | Newberry | .24600 |
| Newberry | .08640 | | |
| Pomaria | .00360 | | |
| Prosperity | .03760 | | |
| Whitmire | .10080 | | |

| Industrial Abatements (exemption for qualified industries) | | | |
|---|--------------|--|--|
| Jurisdiction | Millage Rate | | |
| County Abatement | 0.13900 | | |
| Value of One Mil (based on county operations only) | | | |
| This helps determine the county's tax base for comparative analyses | \$112 292 | | |

This helps determine the county's tax base for comparative a \$113,283

Oconee

Millage Rates

COUNTY BASE MILLAGE RATE

Oconee County

.06900 * County Base Includes: County Operations, Bonds, Economic Development, Bridges/Culverts, Tri County Tec Operation

| MUNICIPAL MILLAGE | | SCHOOL DISTRICT MILLAGE | |
|-------------------|--------------|-------------------------|--------------|
| City | Millage Rate | School District | Millage Rate |
| Salem | .03240 | Oconee | .13240 |
| Seneca | .05230 | | |
| Walhalla | .08400 | | |
| West Union | .04200 | | |
| Westminster | .09070 | | |

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 Abatem | ents (exemption | for qualified indus | tries) |
| Jurisdiction | | | Millage Rate |
| County Abatement | | | 0.07190 |
| Value of One Mil | (based on count | y operations only) | |
| This helps determine the | county's tax base for | comparative analyses. | \$509.276 |

Orangeburg

Millage Rates

COUNTY BASE MILLAGE RATE

Orangeburg County

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

.12470

| MUNICIPAL MILLAGE | | SCHOOL DISTR | RICT MILLAGE |
|-------------------|--------------|-----------------|--------------|
| City | Millage Rate | School District | Millage Rate |
| Bowman | .09000 | Orangeburg 3 | .11180 |
| Branchville | .06800 | Orangeburg 4 | .08460 |
| Cope | .02500 | Orangeburg 5 | .07443 |
| Cordova | .01100 | 0 | 107110 |
| Elloree | .07700 | | |
| Eutawville | .06000 | | |
| Holly Hill | .07000 | | |
| Livingston | .02000 | | |
| Neeses | .03300 | | |
| North | .08100 | | |
| Norway | .05500 | | |
| Orangeburg | .08700 | | |
| Rowesville | .04500 | | |
| Santee | .09280 | | |
| Springfield | .05800 | | |
| Vance | .05000 | | |
| Woodford | .01000 | | |

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

| Name | Purpose | Location | Millage Rate |
|---------------------|---------------|------------------------------|--------------|
| Brookdale Lights | Street Lights | Brookdale Subdivision | .00400 |
| Health/Drainage | Drainage | Holly Hill | .00300 |
| New Brooklyn Lights | Street Lights | New Brooklyn Subdivision | .00300 |
| Santee Fire | Fire | Santee | .01700 |
| Watershed | Drainage | Districts 35 and 37 | .01200 |
| Whittaker Heights | Street Lights | Whittaker Heights Subdivisio | n .05700 |

Industrial Abatements (exemption for qualified industries)

| Jurisdiction | Millage Rate |
|--|--------------|
| County Abatement | 0.10040 |
| Value of One Mil (based on county operations only) | |
| This helps determine the county's tax base for comparative analyses. | \$226,826 |

Pickens

Millage Rates

COUNTY BASE MILLAGE RATE

.05710 Pickens County

* County Base Includes: County Operations, Bonds

| MUNICIPAL MILLAGE | | SCHOOL DISTRICT MILLAGE | | |
|--------------------|------------------------------|-------------------------|------------------|-----------|
| City | Millage Rate | School District | Millage Ra | te |
| Central | .07000 | Pickens | .1705 |) |
| Clemson | .08340 | | | |
| Easley | .05800 | | | |
| Liberty | .08000 | | | |
| Norris | .07220 | | | |
| Pickens | .05190 | | | |
| Six Mile | .03580 | | | |
| OTHER MILL | AGES NOT IN | CLUDED IN CO | UNTY BASE | |
| Name | Purpose | Location | Mil | lage Rate |
| County Sewer | Sewer | Unincorpora | ted Areas | .00190 |
| Georges Creek | Dam & S Water Improven | 6 | ek | .00060 |
| Keowee Springs | Fire Prote | ection Unincorpora | ted Area | .05670 |
| Keowee Vineyards | Fire Prote | ection Unincorpora | ted Area | .03840 |
| Sedgewood | Street Lig | hts Sedgewood | Subdivision | .00500 |
| Shady Grove | Fire Prote | ection | | .01160 |
| Special Fees (| additional cha | rges) | | |
| Fee Name | Purpose | Location | | Fee |
| Fire Districts | Fire | Average for | 11 Districts | \$64.50 |
| Saluda Ridge | | Per Parcel | | \$35.00 |
| Industrial Abd | atements (exem | nption for qualif | fied industries) | |
| Jurisdiction | | | Mil | lage Rate |
| City Abatement - I | Easley | | | 0.05800 |
| City Abatement - I | liberty | | | 0.08000 |
| County Abatement | | | | 0.05710 |
| Value of One | Mil (based on | county operatio | ns only) | |
| 0 | | base for comparative | | 442,023 |
| | | | | |

Richland

Millage Rates

COUNTY BASE MILLAGE RATE

Richland County

.10530 * County Base Includes: County Operations, Library, Bonds, Mental Health,

Riverbanks Zoo Operating, Landfill, Capital Replacement, Riverbanks Zoo Bonds, Midlands Tech, Countywide Fire, Conservation Commission, Neighborhood Redevelopment

| MUNICIPAL MILLAGE | | SCHOOL DISTRICT MILLAGE | |
|-------------------|--------------|-------------------------|--------------|
| City | Millage Rate | School District | Millage Rate |
| Cayce | .04690 | Lexington 5 | .27440 |
| Columbia | .09810 | Richland 1 | .28970 |
| Eastover | .12000 | Richland 2 | .34940 |
| Forest Acres | .04700 | | 10 10 10 |

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

| Name | Purpose | Location M | illage 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 | .01070 |
| Rural Fire | Fire Bonds | Countywide less Arcadia Lakes Columbia, & Irmo | .00180 |
| Stormwater Management | Stormwater | | .00310 |
| Special Fees (additi | onal charges) | | |
| Fee Name | Purpose | Location | Fee |
| Residential Solid Waste Fee | Solid Waste | Unincorporated areas | \$249.00 |
| Road Maintenance Fee | Repair County Roads | All motor vehicles | \$20.00 |
| Transportation Fee | Transit System | Commercial vehicles | \$7.50 |
| Transportation Fee | Transit System | Private vehicles | \$5.00 |
| Industrial Abateme | nts (exemption | n for qualified industries) | |
| Jurisdiction | | М | illage Rate |
| County Abatement | | | 0.10530 |
| Value of One Mil (b | ased on coun | ty operations only) | |
| | | | |

This helps determine the county's tax base for comparative analyses. \$1,418,000

Saluda

Millage Rates

COUNTY BASE MILLAGE RATE

Saluda County

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

.13460

| MUNICIPAL MILLAGE | | SCHOOL DISTRICT MILLAGE | |
|---------------------|--------------|-------------------------|--------------|
| City | Millage Rate | School District | Millage Rate |
| Batesburg-Leesville | .09010 | Aiken 2 | .16310 |
| Monetta | .01700 | Lexington 55 | .29620 |
| Ridge Spring | .09500 | Saluda 77 | .15430 |
| Saluda | .08230 | | 110 100 |

| Industrial Abatements (exemption for qualified industries) | | | | |
|--|--------------|--|--|--|
| Jurisdiction | Millage Rate | | | |
| County Abatement | 0.13460 | | | |
| Value of One Mil (based on county operations only) | | | | |
| This helps determine the county's tax base for comparative analyses. | \$50,528 | | | |

Spartanburg

Millage Rates

COUNTY BASE MILLAGE RATE

Spartanburg County

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

.07940

| MUNICIPAL MILLAGE | | SCHOOL DISTRICT MILLAGE | |
|-------------------|--------------|-------------------------|--------------|
| City | Millage Rate | School District | Millage Rate |
| Campobello | .11500 | Greenville | .16250 |
| Chesnee | .13600 | Spartanburg 1 | .30020 |
| Cowpens | .10840 | Spartanburg 2 | .23510 |
| Duncan | .07130 | Spartanburg 3 | .29160 |
| Greer | .09780 | Spartanburg 4 | .22310 |
| Inman | .06020 | Spartanburg 5 | .22310 |
| Landrum | .07390 | 1 0 | |
| Lyman | .05460 | Spartanburg 6 | .21970 |
| Pacolet | .07500 | Spartanburg 7 | .27430 |
| Reidville | .01500 | | |
| Spartanburg | .10100 | | |
| Wellford | .05560 | | |
| Woodruff | .10300 | | |

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

| Name | Purpose | Location | Millage Rate |
|------------------------------------|--------------------|----------------------------|--------------|
| Lakewood Hills | Street Lights | Lakewood Hills Subdivision | .00800 |
| Metro Sub District B | Water | | .06030 |
| Spartanburg Sanitary Sewer | Sewer | Sewer District S3 | .00750 |
| Startex Wellford Water District | Water | | .01180 |
| Twin Lakes | Dam Maintenance | Twin Lakes Subdivision | .01700 |
| Woodruff Roebuck Water District | Water | | .01040 |

Special Fees (additional charges)

| Fee Name | Purpose | Location | Fee | |
|--|-------------------------------------|-------------------------------|--------------|--|
| City Solid Waste Fee | Solid Waste Trans Station | City of Spartanburg | \$18.00 | |
| Garbage | City residential garbage pick up | City of Spartanburg | \$84.00 | |
| Landfill Fee | Solid Waste | Countywide | \$47.00 | |
| Public Works Fee | Public Works | Cities of Wellford and Duncan | \$60.00 | |
| Public Works Fee | Public Works | City of Greer | \$75.00 | |
| Storm Water Fee | Storm Water | City of Spartanburg | \$30.00 | |
| Industrial Abateme | nts (exemption | n for qualified industr | ries) | |
| Jurisdiction | | | Millage Rate | |
| City Abatement - Greer | | | 0.09780 | |
| City Abatement - Spartanburg | | | 0.10100 | |
| County Abatement | | | 0.06430 | |
| Value of One Mil (based on county operations only) | | | | |
| This helps determine the county's tax base for comparative analyses. \$956,267 | | | | |

Sumter

Millage Rates

COUNTY BASE MILLAGE RATE

Sumter County

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

.17680

| MUNICIPAL MILLAGE | | SCHOOL DISTRICT MILLAGE | |
|-------------------|--------------|-------------------------|--------------|
| City | Millage Rate | School District | Millage Rate |
| Mayesville | .05000 | Sumter | .20800 |
| Pinewood | .05550 | | |
| Sumter | .10300 | | |

| OTHER MILLAGES NOT INCLUDED IN COUNTY BASE | | | | |
|--|-----------------------|----------------------------|--------------|--|
| Name | Purpose | Location | Millage Rate | |
| Fire Districts | Fire | Average for 2 Districts | .02245 | |
| Industrial Abat | ana anata (ana ananat | ion for an alified in dust | miag) | |

| Jurisdiction | Millage Rate |
|--|--------------|
| County Abatement | 0.17680 |
| Value of One Mil (based on county operations only) | |

This helps determine the county's tax base for comparative analyses. \$256,900

| | Union | |
|---------------|---|--|
| Millage Rates | | |
| COUNTY BASE M | LLAGE RATE | |
| Union County | .13290 | |
| , | County Operations, Veterans Park, Economic Deve | |

* nt Fund, Quick Jobs Development Ctr, Library, 2000 Bond Issue, Higher Education, Emergency Medical Services, Sports Complex

| MUNICIPAL MILLAGE | | SCHOOL DISTRICT MILLAGE | |
|-------------------|---------------|-------------------------|--------------|
| City | Millage Rate | School District | Millage Rate |
| Carlisle | .12000 | Union | .16790 |
| Jonesville | .10100 | | |
| Union | .07990 | | |
| OTHER MI | LLAGES NOT IN | CLUDED IN COUNTY E | BASE |
| Name | Purpose | Location | Millage Rate |
| Fire Districts | Fire | Average for 11 Distric | ts .14900 |
| T 1 1 A | 1 | | |

| Industrial Addiements (exemption for qualified indu Jurisdiction | <i>Stries)</i> 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. | \$61,000 |

Williamsburg

Millage Rates

COUNTY BASE MILLAGE RATE

Williamsburg County .16030

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

| MUNICIPAL MILLAGE | | SCHOOL DISTRICT MILLAGE | |
|-------------------|--------------|-------------------------|--------------|
| City | Millage Rate | School District | Millage Rate |
| Andrews | .13050 | Williamsburg | .16650 |
| Greeleyville | .16640 | | |
| Hemingway | .09900 | | |
| Kingstree | .15670 | | |
| Lane | .21900 | | |

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

| Name | Purpose | Location | Millage Rate |
|-----------------------------|--------------------------------|-------------------------|--------------|
| Fire Districts | Fire | Average for 2 Districts | .02423 |
| Special Fees (addition | onal 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 | \$111.00 |
| Industrial Abatemen | nts (exemption | for qualified indust | ries) |
| Jurisdiction | | | Millage Rate |
| County Abatement | | | 0.14830 |
| Value of One Mil (b | ased on count | y operations only) | |
| This helps determine the co | ounty's tax base for | comparative analyses. | \$85,424 |

Millage Rates

COUNTY BASE MILLAGE RATE

York County

.06250 * County Base Includes: County Operations, Bond Retirement, Library Operations, Cultural and Heritage Comm., York Technical Operations

| MUNICIPAL MILLAGE | | SCHOOL DISTRICT MILLAGE | | |
|-------------------|--------------|-------------------------|--------------|--|
| City | Millage Rate | School District | Millage Rate | |
| Clover | .11000 | Clover 2 | .22700 | |
| Fort Mill | .08600 | Fort Mill 4 | .24540 | |
| Hickory Grove | .03650 | Rock Hill 3 | .22340 | |
| Rock Hill | .09350 | York 1 | .27260 | |
| Sharon | .03000 | | 127200 | |
| Tega Cay | .08900 | | | |
| York | .11500 | | | |

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

| Name | Purpose | Location | Millage Rate |
|-----------------------------------|--------------------------|-------------------------|--------------|
| Fire Districts | Fire | Average for 7 Districts | .00360 |
| 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 |
|-----------------------------|----------------------|-------------------------|--------------|
| Tega Cay Stormwater | Stormwater fee | City of Tega Cay | \$96.00 |
| Industrial Abatemer | nts (exemption | n for qualified indust | ries) |
| Jurisdiction | | | Millage Rate |
| City Abatement - Clover | | | 0.11000 |
| City Abatement - Rock Hil | 1 | | 0.09350 |
| County Abatement | | | 0.05830 |
| Value of One Mil (b | ased on count | ty operations only) | |
| This helps determine the co | ounty's tax base for | r comparative analyses. | \$1,107,591 |

| Local Option Sales | Tax Credit Factors |
|--------------------|--------------------|
|--------------------|--------------------|

| Abbeville | | | |
|---------------------------------------|----------------------|-------------------------------|------------------------------|
| City | Cit- TOP | Course- TOT | Total TOT |
| <u>City</u> Abbeville | City TCF 0.001984 | County TCF 0.001600 | Total TCF 0.003584 |
| Calhoun Falls | 0.001984 | 0.001600 | 0.0055000 |
| Donalds | 0.0003400 | 0.001600 | 0.001980 |
| Honea Path | 0.002920 | 0.001600 | 0.004520 |
| Ware Shoals | 0.001000 | 0.001600 | 0.002600 |
| | 0.001000 | 0.001000 | 0.002000 |
| Allendale | | | |
| City | City TCF | County TCF | Total TCF |
| Allendale | 0.002100 | 0.001429 | 0.003529 |
| Fairfax | 0.001875 | 0.001429 | 0.003304 |
| Bamberg | | | |
| City | City TCF | County TCF | Total TCF |
| Bamberg | 0.001724 | County TCF 0.001171 | 0.002895 |
| Denmark | 0.003322 | 0.001171 | 0.002393 |
| Ehrhardt | 0.002314 | 0.001171 | 0.003485 |
| Olar | 0.001277 | 0.001171 | 0.002448 |
| Barnwell | | | |
| | | | |
| City | City TCF | County TCF | Total TCF |
| Barnwell | 0.001403 | 0.001413 | 0.002816 |
| Blackville | 0.002226 | 0.001413 | 0.003639 |
| Snelling | 0.000854 | 0.001413 | 0.002267 |
| Williston | 0.001348 | 0.001413 | 0.002761 |
| Berkeley | | | |
| City | City TCF | County TCF | Total TCF |
| Bonneau | 0.006740 | 0.000676 | 0.007416 |
| Charleston | 0.002760 | 0.000676 | 0.003436 |
| Goose Creek | 0.008480 | 0.000676 | 0.009156 |
| Hanahan | 0.009550 | 0.000676 | 0.010226 |
| Jamestown | 0.018670 | 0.000676 | 0.019346 |
| Moncks Corner | 0.011040 | 0.000676 | 0.011716 |
| Otranto (Hanahan) | 0.009550 | 0.000676 | 0.010226 |
| St. Stephen | 0.019490 | 0.000676 | 0.020166 |
| Summerville | 0.009550 | 0.000676 | 0.010226 |
| Calhoun | | | |
| City | City TCF | County TCF | Total TCF |
| Cameron | 0.001700 | 0.000760 | 0.002460 |
| St. Matthews | 0.002050 | 0.000760 | 0.002810 |
| Charleston | | | |
| City | City TCF | County TCF | Total TCF |
| Awendaw | 0.000120 | 0.000700 | 0.000820 |
| Charleston | 0.000710 | 0.000700 | 0.001410 |
| Folly Beach | 0.000170 | 0.000700 | 0.000870 |
| Isle of Palms | 0.000130 | 0.000700 | 0.000830 |
| Lincolnville | 0.001680 | 0.000700 | 0.002380 |
| McClellanville | 0.000190 | 0.000700 | 0.000890 |
| Mt. Pleasant | 0.000280 | 0.000700 | 0.000980 |
| North Charleston | 0.000710 | 0.000700 | 0.001410 |
| Sullivan's Island | 0.000110 | 0.000700 | 0.000810 |
| Summerville | 0.000480 | 0.000700 | 0.001180 |
| Cherokee | | | |
| City | City TCF | County TCF | Total TCF |
| | 0.003664 | 0.001651 | 0.005315 |
| Blacksburg | | | 0.001001 |
| Blacksburg Gaffney | 0.002430 | 0.001651 | 0.004081 |
| - | 0.002430 | 0.001651 | 0.004081 |
| Gaffney | 0.002430 | 0.001651 County TCF | 0.004081 <u>Total TCF</u> |
| Gaffney Chester | | | |
| Gaffney Chester City | City TCF | County TCF | Total TCF |
| Gaffney Chester City Chester | City TCF 0.002715 | <u>County TCF</u> 0.001576 | <u>Total TCF</u> 0.004291 |

| Chesterfield | | | |
|--|----------------------|------------------------|-----------------------|
| City | City TCF | County TCF | <u>Total TCF</u> |
| Cheraw | 0.002004 | 0.001426 | 0.003430 |
| Chesterfield | 0.002502 | 0.001426 | 0.003928 |
| Jefferson | 0.003326 | 0.001426 | 0.004752 |
| McBee | 0.001810 | 0.001426 | 0.003236 |
| Pageland | 0.002400 | 0.001426 | 0.003826 |
| Patrick | 0.004500 | 0.001426 | 0.005926 |
| Clarendon | | | |
| | City TCE | County TCE | Total TCE |
| <u>City</u> Manning | City TCF 0.002426 | County TCF 0.001516 | Total TCF 0.003942 |
| Paxville | 0.002420 | 0.001516 | |
| Summerton | | 0.001516 | 0.003032 |
| | 0.002152 | | 0.003668 |
| Turbeville | 0.003937 | 0.001516 | 0.005453 |
| Colleton | | | |
| City | City TCF | County TCF | Total TCF |
| Edisto Beach | 0.000084 | 0.000521 | 0.000605 |
| Walterboro | 0.001553 | 0.000521 | 0.002074 |
| Darlington | | | |
| City | City TCF | County TCF | Total TCF |
| Darlington | 0.002800 | 0.001180 | 0.003980 |
| Hartsville | 0.001630 | 0.001180 | 0.002810 |
| Lamar | 0.002460 | 0.001180 | 0.003640 |
| Society Hill | 0.004360 | 0.001180 | 0.005540 |
| Dillon | | | |
| City | City TCF | County TCF | Total TCF |
| Dillon | 0.001900 | 0.001160 | 0.003060 |
| Lake View | 0.002580 | 0.001160 | 0.003740 |
| Latta | 0.002690 | 0.001160 | 0.003850 |
| Edgefield | | | |
| City | City TCF | County TCF | Total TCF |
| Johnston | 0.001580 | 0.000530 | 0.002110 |
| Trenton | 0.000620 | 0.000530 | 0.001150 |
| Fairfield | | | |
| City | City TCF | County TCF | Total TCF |
| Ridgeway | 0.099990 | 0.000550 | 0.100540 |
| Winnsboro | 0.099990 | 0.000550 | 0.100540 |
| Florence | | | |
| City | City TCF | County TCF | Total TCF |
| Florence | 0.001848 | 0.001663 | 0.003511 |
| Johnsonville | 0.004282 | 0.001663 | 0.005944 |
| Lake City | 0.003274 | 0.001663 | 0.004937 |
| Olanta | 0.005387 | 0.001663 | 0.007050 |
| Pamplico | 0.004551 | 0.001663 | 0.006213 |
| Timmonsville | 0.004458 | 0.001663 | 0.006121 |
| Hampton | | | |
| <u>Citv</u> | City TCF | County TCF | Total TCF |
| Brunson | 0.002348 | 0.001284 | 0.003632 |
| Estill | 0.001166 | 0.001284 | 0.002450 |
| Gifford | 0.000400 | 0.001284 | 0.001684 |
| Hampton | 0.000400 | 0.001284 | 0.001874 |
| Varnville | 0.000390 | 0.001284 | 0.003042 |
| Yemasee | 0.001738 | 0.001284 | 0.003042 |
| | 0.001099 | 0.001284 | 0.002985 |
| Jasper | <i>a</i> , - | | |
| <u>City</u> | City TCF | County TCF | Total TCF |
| Hardeeville | 0.001140 | 0.001030 | 0.002170 |
| | 0.002400 | 0.001030 | 0.003430 |
| Ridgeland | | | |
| - | | | |
| Ridgeland <i>Kershaw</i> <u>City</u> | City TCF | County TCF | <u>Total TCF</u> |

| Lancaster | | | |
|--|---|--|--|
| City | City TCF | County TCF | Total TCF |
| Kershaw Lancaster | 0.002217 0.001895 | 0.000532 0.000532 | 0.002749 0.002427 |
| Laurens | 0.001895 | 0.000332 | 0.002427 |
| | | | |
| <u>City</u> Clinton | City TCF 0.003558 | County TCF 0.001000 | <u>Total TCF</u> 0.004558 |
| Fountain Inn | 0.001000 | 0.001000 | 0.002000 |
| Gray Court | 0.003000 | 0.001000 | 0.004000 |
| Laurens | 0.002410 | 0.001000 | 0.003410 |
| Lee | | | |
| City | City TCF | County TCF | Total TCF |
| Bishopville | 0.001150 | 0.001494 | 0.002644 |
| Lynchburg | 0.003189 | 0.001494 | 0.004683 |
| Marion | | | |
| City | City TCF | County TCF | Total TCF |
| Marion | 0.001700 | 0.001467 | 0.003167 |
| Mullins Nichols | 0.002030 0.001262 | 0.001467 0.001467 | 0.003497 0.002729 |
| Sellers | 0.003588 | 0.001467 | 0.002729 |
| Marlboro | | | |
| <u>City</u> | City TCF | County TCF | Total TCF |
| Bennettsville | 0.002190 | 0.001572 | 0.003762 |
| Blenheim | 0.002495 | 0.001572 | 0.004067 |
| Clio | 0.001692 | 0.001572 | 0.003264 |
| McColl | 0.001971 | 0.001572 | 0.003543 |
| Tatum | 0.001248 | 0.001572 | 0.002820 |
| McCormick | | | |
| City | City TCF | County TCF | Total TCF |
| McCormick | 0.003330 | 0.000440 | 0.003770 |
| Pickens | | | |
| <u>City</u> | City TCF 0.002406 | County TCF 0.000919 | Total TCF |
| Central Clemson | 0.002408 | 0.000919 | 0.003325 0.001919 |
| Easley | 0.001315 | 0.000919 | 0.002234 |
| Liberty | 0.002016 | 0.000919 | 0.002935 |
| Norris | 0.002512 | 0.000919 | 0.003431 |
| Pickens | 0.002324 | 0.000919 | 0.003243 |
| Six Mile | 0.001260 | 0.000919 | 0.002179 |
| Richland | | | |
| <u>City</u> | City TCF | County TCF | Total TCF |
| Columbia | 0.001741 | 0.001290 | 0.003031 |
| Eastover Forest Acres | 0.004472 0.001170 | 0.001290 0.001290 | 0.005762 0.002460 |
| Saluda | | | |
| <u>Citv</u> | City TCF | County TCF | Total TCF |
| | | | |
| Batesburg/Leesville | 0.001863 | 0.000828 | 0.002691 |
| - | | | |
| Monetta Ridge Spring | 0.001863 0.002171 0.002120 | 0.000828 0.000828 0.000828 | 0.002691 0.002999 0.002948 |
| Monetta Ridge Spring | 0.001863 0.002171 | 0.000828 0.000828 | 0.002691 0.002999 |
| Monetta Ridge Spring Saluda | 0.001863 0.002171 0.002120 | 0.000828 0.000828 0.000828 | 0.002691 0.002999 0.002948 |
| Monetta Ridge Spring Saluda Sumter City | 0.001863 0.002171 0.002120 0.001729 <u>City TCF</u> | 0.000828 0.000828 0.000828 0.000828 <u>County TCF</u> | 0.002691 0.002999 0.002948 0.002557 <u>Total TCF</u> |
| Monetta Ridge Spring Saluda Sumter City Mayesville | 0.001863 0.002171 0.002120 0.001729 <u>City TCF</u> 0.001680 | 0.000828 0.000828 0.000828 0.000828 <u>County TCF</u> 0.001645 | 0.002691 0.002999 0.002948 0.002557 <u>Total TCF</u> 0.003325 |
| Monetta Ridge Spring Saluda Sumter City Mayesville Pinewood | 0.001863 0.002171 0.002120 0.001729 <u>City TCF</u> | 0.000828 0.000828 0.000828 0.000828 <u>County TCF</u> | 0.002691 0.002999 0.002948 0.002557 <u>Total TCF</u> |
| Monetta Ridge Spring Saluda Sumter City Mayesville Pinewood | 0.001863 0.002171 0.002120 0.001729 <u>City TCF</u> 0.001680 0.001710 | 0.000828 0.000828 0.000828 0.000828 0.000828 County TCF 0.001645 0.001645 | 0.002691 0.002999 0.002948 0.002557 <u>Total TCF</u> 0.003325 0.003355 |
| Monetta Ridge Spring Saluda Sumter City Mayesville Pinewood Sumter Williamsburg | 0.001863 0.002171 0.002120 0.001729 <u>City TCF</u> 0.001680 0.001710 | 0.000828 0.000828 0.000828 0.000828 0.000828 County TCF 0.001645 0.001645 | 0.002691 0.002999 0.002948 0.002557 <u>Total TCF</u> 0.003325 0.003355 |
| Monetta Ridge Spring Saluda Sumter City Mayesville Pinewood Sumter Williamsburg City | 0.001863 0.002171 0.002120 0.001729 City TCF 0.001680 0.001710 0.001320 | 0.000828 0.000828 0.000828 0.000828 0.000828 County TCF 0.001645 0.001645 0.001645 | 0.002691 0.002999 0.002948 0.002557 Total TCF 0.003325 0.003355 0.002965 |
| Monetta Ridge Spring Saluda Sumter City Mayesville Pinewood Sumter Williamsburg City Andrews | 0.001863 0.002171 0.002120 0.001729 City TCF 0.001680 0.001710 0.001320 City TCF | 0.000828 0.000828 0.000828 0.000828 0.000828 0.001645 0.001645 0.001645 0.001645 | 0.002691 0.002999 0.002948 0.002557 Total TCF 0.003325 0.003355 0.002965 Total TCF |
| Monetta Ridge Spring Saluda Sumter City Mayesville Pinewood Sumter Williamsburg City Andrews Greelyville Hemingway | 0.001863 0.002171 0.002120 0.001729 City TCF 0.001680 0.001710 0.001320 City TCF 0.0005807 0.002841 | 0.000828 0.000828 0.000828 0.000828 0.000828 0.001645 0.001645 0.001645 0.001645 0.001586 0.001586 0.001586 | 0.002691 0.002999 0.002948 0.002557 Total TCF 0.003325 0.003355 0.002965 Total TCF 0.002086 0.007483 0.004427 |
| Batesburg/Leesville Monetta Ridge Spring Saluda Sumter Citv Mayesville Pinewood Sumter Williamsburg Citv Andrews Greelyville Hemingway Kingstree Lane | 0.001863 0.002171 0.002120 0.001729 City TCF 0.001680 0.001710 0.001320 City TCF 0.000500 0.005897 | 0.000828 0.000828 0.000828 0.000828 0.000828 0.001645 0.001645 0.001645 0.001645 0.001586 0.001586 | 0.002691 0.002999 0.002948 0.002557 |



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