

South Carolina Property Tax Rates By County

2012



METHODOLOGY OF PROPERTY TAX COLLECTION

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

COUNTY BASE MILLAGE RATE: Individual county millage rates with a breakdown for purpose of levy (e.g., county operating, bonds, sewer, hospital, library, etc.) are added together to produce this total **county base millage rate**.

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

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

OTHER 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 a millage rate, a flat fee or dollar amount is charged for the service (e.g. fire, road maintenance, solid waste, sewer, recycling, etc.).

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

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

LOCAL OPTION SALES TAX CREDIT FACTOR: Page 19 lists County/City Tax Credit Factors for jurisdictions that impose a 1% local option sales tax for property tax relief. To estimate the local options sales tax credit, multiply the sales tax credit factor by the property's appraised value.

ESTIMATING PROPERTY TAXES / EXAMPLES

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

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

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

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

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

<u>Industrial Property Example with County Abatement</u>	
Appraised Value of Property	\$50,000,000
Assessment Ratio for manufacturing	<u>x 10.5%</u>
Assessed Value	\$5,250,000
Millage Rate (example)	<u>x .235</u>
Property Tax	\$1,233,750
County Abatement (if applicable):	<u>-\$414,750*</u>
*\$5,250,000 x .079 (example) = \$414,750	
Property Tax with Abatement	\$819,000
In certain jurisdictions, the local options sales tax credit is subtracted from the property tax bill. During the 5 years that the county abatement is applied, the property is not eligible for the local option sales tax credit.	

<u>Residential Property Example</u>	
Appraised Value of Property	\$200,000
Assessment Ratio on owner-occupied home	<u>x 4%</u>
Assessed Value	\$8,000
Millage Rate (example)	<u>x .100</u>
Property Tax	\$800
Residential owner-occupied properties are exempt from school property taxes. Omit school district millages from the total millage rate to calculate property tax for this property classification.	
In certain jurisdictions, the local options sales tax credit is subtracted from the property tax bill.	

Note: The above method should be used for determining estimates only. Contact the county auditor for the actual property tax on a specific property.

South Carolina Property Tax Rates for 2012

Abbeville

Millage Rates

COUNTY BASE MILLAGE RATE

Abbeville County .09830

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

MUNICIPAL MILLAGE

City	Millage Rate
Abbeville	.10100
Calhoun Falls	.13800
Donalds	.02000
Honea Path	.11300
Ware Shoals	.09600

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Abbeville	.20870
Abbeville	.01220
Greenwood 51	.23690

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Hunters Creek	Metro Sewer	Hunters Creek	.00880
Rural Fire	Fire	Unincorporated areas & Donalds	.00920
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	\$13.99
Safety Fee	Safety	Per Household	\$47.50

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.09830

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$56,900

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

City	Millage Rate
Aiken	.06990
Jackson	.05600
Monetta	.01700
New Ellenton	.07740
North Augusta	.07421
Perry	.03000
Salley	.05000
Wagener	.06000

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Aiken	.16730

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
College Acres Public Works	Water/Sewer	College Acres Area	.04300

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Commercial Fire Fee Avg	Fire	Avg for 17 districts	\$421.41
Industrial Fire Fee Avg	Fire	Avg for 13 districts	\$1,153.85
Residential Fire Fee Avg	Fire	Avg for 19 districts	\$96.94
Road Maintenance	Maintain Roads	Countywide	\$15.00
Stormwater Drainage	Unincorporated Areas Only	Water Cleanup	\$18.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.06530

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$560,000

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

Allendale

Millage Rates

COUNTY BASE MILLAGE RATE

Allendale County .22200

* County Base Includes: County Operations, Hospital Operations

MUNICIPAL MILLAGE

City	Millage Rate
Allendale	.17000
Fairfax	.10700

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Allendale	.28800

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Sanitation & Fire	Sanitation & Fire Protection	.50 per acre	\$0.50

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.20000

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$19,343

Anderson

Millage Rates

COUNTY BASE MILLAGE RATE

Anderson County .08440

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

MUNICIPAL MILLAGE

City	Millage Rate
Anderson	.12500
Belton	.11200
Clemson	.08340
Easley	.05800
Honea Path	.11300
Iva	.17460
Pendleton	.13700
West Pelzer	.09300
Williamston	.11000

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Anderson 1	.20985
Anderson 2	.25630
Anderson 3	.21730
Anderson 4	.21330
Anderson 5	.21530
Pickens	.16050

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	.00180
Broadmouth	Watershed	School Districts 1&2	.00150
Brushy Creek	Watershed	School District 1	.00080
Cobbs Glen Public Service	Lights	School District 5	.00500
Homeland Park	Water/Sewer	Homeland Park	.01580
Metro EMS	EMS	Unincorporated Areas & Anderson	.00320
Metro Sewer	Sewer	Piedmont	.00570
Piedmont Public Service	Water/Sewer	Piedmont	.06700
Rural Fire	Fire	Unincorporated	.00600
Sedgewood Public Service	Water/Sewer	Sedgewood	.00600
Three & Twenty	Watershed	School District 4	.00080

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Burgess Estates	Roads	District 1	\$173.40
Cedar Glenn Road Fee	Roads	Cedar Glenn	\$263.96
Clarendon	Light, Garbage Pick up	District 5	\$117.68
Easley Storm Water	Storm Water	Easley	\$24.00
Metro Sewer Fee	Sewer	Piedmont	\$38.00
Solid Waste Fee	Solid Waste	Countywide	\$64.83
Thornwood Acres		Thornwood Acres	\$260.00
Whispering Oaks	Roads		\$88.09

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.08440

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$598,697

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 .12870

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

<u>MUNICIPAL MILLAGE</u>		<u>SCHOOL DISTRICT MILLAGE</u>	
City	Millage Rate	School District	Millage Rate
Bamberg	.11434	Bamberg 1	.37380
Denmark	.10870	Bamberg 2	.29490
Ehrhardt	.08700		
Olar	.09438		

OTHER MILLAGES NOT INCLUDED IN COUNTY 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 operations only)

This helps determine the county's tax base for comparative analyses. \$28,727

Barnwell

Millage Rates

COUNTY BASE MILLAGE RATE

Barnwell County .13500

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

<u>MUNICIPAL MILLAGE</u>		<u>SCHOOL DISTRICT MILLAGE</u>	
City	Millage Rate	School District	Millage Rate
Barnwell	.07220	Barnwell 45	.21450
Blackville	.07900	Blackville 19	.22420
Snelling	.02000	Williston 29	.19300
Williston	.07000		

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Career Center	Career Center	Countywide	.02300
Public Safety	Public Safety	Unincorporated Areas	.00400
Rural Fire	Fire	Unincorporated Areas	.01100

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.13500

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$50,140

Beaufort

Millage Rates

COUNTY BASE MILLAGE RATE

Beaufort County .04852

* County Base Includes: County Operations, County Debt, Rural and Critical Lands

<u>MUNICIPAL MILLAGE</u>		<u>SCHOOL DISTRICT MILLAGE</u>	
City	Millage Rate	School District	Millage Rate
Beaufort	.06020	Beaufort	.11926
Bluffton	.03800		
Hardeeville	.14700		
Hilton Head Is.	.01933		
Port Royal	.06900		
Yemassee	.07000		

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Broad Creek PSD	Water/Sewer	Broad Creek	.01000
Fire Districts	Fire	Average for 5 Districts	.03564
Fripp Island PSD	Water/Sewer Debt	Fripp Island	.00720
Fripp Island PSD	Water/Sewer	Fripp Island	.01060
Hilton Head #1 PSD	Water/Sewer	Hilton Head Island	.00300
Hilton Head PSD	Water/Sewer Debt	Hilton Head Island	.00352

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	0.04408

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$1,833,480

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 .05000

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

MUNICIPAL MILLAGE

City	Millage Rate
Bonneau	.02000
Charleston	.07880
Goose Creek	.03650
Hanahan	.05390
Jamestown	.03000
Moncks Corner	.06140
St. Stephen	.09900
Summerville	.06240

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Berkeley	.19040

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	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 - Unimproved	\$25.00
Devon Forest Special TD	Subdivision - Commercial	Devon Forest subdivision - Improved	\$100.00
Devon Forest Special TD	Subdivision Improvements	Devon Forest subdivision - Improved	\$70.00
Fire Districts	Fire	Countywide	\$70.00
Goose Creek Sanitation	Solid Waste	Goose Creek	\$102.00
Landfill Charges - Single Unit	Solid Waste	Countywide	\$75.00
Pimlico Special TD Fee	Subdivision Improvements	Pimlico subdivision - Improved	\$50.00
Pimlico Special TD Fee	Subdivision Improvements	Pimlico subdivision - Unimproved	\$25.00
Summerville Sanitation	Solid Waste Collection	Town of Summerville	\$102.00
Tall Pines Special TD Fee	Subdivision Improvements	Tall Pines subdivision - Unimproved	\$50.00
Tall Pines Special TD Fee	Subdivision Improvements	Tall Pines subdivision - Improved	\$100.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.03252

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$732,000

Calhoun

Millage Rates

COUNTY BASE MILLAGE RATE

Calhoun County .10700

* County Base Includes: County Operations, Capital Improvement, County Debt, Tec/Gress.

MUNICIPAL MILLAGE

City	Millage Rate
Cameron	.06100
St. Matthews	.08000

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Calhoun	.14500

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Sandy Run Fire	Fire	Sandy Run	.00200

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Family Fire Fee	Fire	Countywide	\$50.00
Industrial Fire Fee	Fire	Average for 7 Districts	\$176.50

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
City Abatement - Cameron	0.06100
City Abatement - St. Matthews	0.08000
County Abatement	0.10400

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$55,900

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 .05300

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

<u>MUNICIPAL MILLAGE</u>	<u>SCHOOL DISTRICT MILLAGE</u>
City Millage Rate	School District Millage Rate

Awendaw .04280 Charleston .07880 Folly Beach .03240 Isle of Palms .02290 Lincolnville .09360 McClellanville .04310 Mount Pleasant .03830 North Charleston .09400 Sullivans Island .02870 Summerville .06240	Charleston .12650
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OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Awendaw Fire Districts	Fire	4 Districts	.03290
Cooper River PPC	Recreation		.01430
East Cooper Fire District	Fire		.01910
James Island PSD Bonds	Water/Sewer Bonds		.00380
James Island PSD Operating	Water/Sewer		.05100
N. Charleston Fire District	Fire Protection	3 Districts	.01120
North Charleston PSD Operating	Water/Sewer & Recreation		.08800
St Andrews PPC Operating	Recreation		.01740
St Andrews PSD Operating	Water/Sewer & Recreation		.06050
St Johns Fire District and Bond	Fire	4 Districts	.02330
St Pauls Fire District	Fire	5 Districts	.04820
St. Paul's Fire Bond	Fire	5 Districts	.00310
W St Andrews Fire Deficit, prior years	Fire		.00190
W St. Andrews Fire District	Fire		.00330

Special Fees (additional charges)

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

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.04600

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$3,014,403

Cherokee

Millage Rates

COUNTY BASE MILLAGE RATE

Cherokee County .08310

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

<u>MUNICIPAL MILLAGE</u>	<u>SCHOOL DISTRICT MILLAGE</u>
City Millage Rate	School District Millage Rate

Blacksburg .15610 Gaffney .11500	Cherokee .19690 Spartanburg District 2 .23560
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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
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 Rate
City Abatement - Gaffney	0.11500
City Abatement-Blacksburg	0.15610
County Abatement	0.08310

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$153,480

Chester

Millage Rates

COUNTY BASE MILLAGE RATE

Chester County .13670

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

<u>MUNICIPAL MILLAGE</u>	<u>SCHOOL DISTRICT MILLAGE</u>
City Millage Rate	School District Millage Rate

Chester .18800 Fort Lawn .06000 Great Falls .12000	Chester .22550
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OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Chester Fire District	Fire	District 2 to 5 miles outside of downtown Chester	.04220
Lando Fire District	Fire	District 3	.01160
Richburg Fire District	Fire	District 4	.01600

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.12140

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$81,124

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 .09577

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

<u>MUNICIPAL MILLAGE</u>	<u>SCHOOL DISTRICT MILLAGE</u>
City	School District
Cheraw	Chesterfield
Chesterfield	
Jefferson	
McBee	
Pageland	
Patrick	

City	Millage Rate	School District	Millage Rate
Cheraw	.11846	Chesterfield	.20156
Chesterfield	.12889		
Jefferson	.09181		
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 (additional charges)

Fee Name	Purpose	Location	Fee
Fire Districts	Fire	Average for 9 Districts	\$54.00
Road Improvement and Maintenance Fee	Road Improvement and Maintenance	Per Vehicle	\$30.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.09327

Value of One Mil (based on county operations only)

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

Clarendon

Millage Rates

COUNTY BASE MILLAGE RATE

Clarendon County .14880

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

<u>MUNICIPAL MILLAGE</u>	<u>SCHOOL DISTRICT MILLAGE</u>
City	School District
Manning	Clarendon 1
Summerton	Clarendon 2
Turbeville	Clarendon 3

City	Millage Rate	School District	Millage Rate
Manning	.17800	Clarendon 1	.15930
Summerton	.08520	Clarendon 2	.12480
Turbeville	.09480	Clarendon 3	.27190

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Hospital Bond	Hospital	Countywide	.01460
Rural Fire	Fire Debt	Unincorporated areas, Turbeville & Paxville	.00100
Rural Fire	Fire	Unincorporated areas, Turbeville & Paxville	.02560

Special Fees (additional charges)

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

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.14580

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$96,351

Colleton

Millage Rates

COUNTY BASE MILLAGE RATE

Colleton County .11586

* County Base Includes: County Operations, Debt

<u>MUNICIPAL MILLAGE</u>	<u>SCHOOL DISTRICT MILLAGE</u>
City	School District
Edisto Beach	Colleton
Walterboro	

City	Millage Rate	School District	Millage Rate
Edisto Beach	.01953	Colleton	.15081
Walterboro	.07946		

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
County Fire	Fire Debt	Unincorporated areas	.02069
County Fire	Fire	Unincorporated areas	.03054

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Road Fee	Road Maintenance	Per Motor Vehicle	\$25.00
Solid Waste User Fee	Solid Waste Fund	Countywide residences	\$60.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.11586

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$178,363

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

Darlington

Millage Rates

COUNTY BASE MILLAGE RATE

Darlington County .07674

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

MUNICIPAL MILLAGE

City	Millage Rate
Darlington	.12500
Hartsville	.13546
Lamar	.07500
Society Hill	.06300

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Darlington	.05142

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 3 Districts	.01301
Hartsville Community Center	Community	Town of Hartsville	.00200

Special Fees (additional 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 Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.07640

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$175,427

Dillon

Millage Rates

COUNTY BASE MILLAGE RATE

Dillon County .13350

* County Base Includes: County Operations, County Debt Service

MUNICIPAL MILLAGE

City	Millage Rate
Dillon	.09500
Lake View	.13600
Latta	.14200

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Dillon	.17820

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. \$61,557

Dorchester

Millage Rates

COUNTY BASE MILLAGE RATE

Dorchester County .07690

* 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	.09940
North Charleston	.09400
Ridgeville	.07790
St. George	.08480
Summerville	.06240

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Dorchester 2	.21390
Dorchester 4	.25730

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

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

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
City of N. Charleston Commercial Stormwater	Commercial Stormwater	City of N. Charleston; \$36 per ERU	\$36.00
City of N. Charleston Stormwater Fee	Residential Stormwater	City of N. Charleston	\$36.00
Solid Waste User Fee	Solid Waste Collection & Disposal	Countywide	\$75.00
Storm Waste Water Management Fee	Commercial Stormwater	Countywide per parcel, per EPU	\$44.76
Storm Waste Water Management Fee	Residential Stormwater	Countywide per parcel, Average for 3 Categories	\$46.50
Summerville Solid Waste Collection Fee	Solid Waste Collection	Town of Summerville	\$102.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.05020

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$487,000

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

Edgefield

Millage Rates

COUNTY BASE MILLAGE RATE

Edgefield County .09849

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

MUNICIPAL MILLAGE

City	Millage Rate
Johnston	.08113
Trenton	.06900

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Edgefield	.21973

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
County Fire	Fire	Unincorporated	.01000

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Public Works Fee	Public Works	Town of Edgefield	\$180.00
Road Maintenance Fee	Roads	Per Vehicle, Countywide	\$20.00
Solid Waste	Solid Waste Disposal	Countywide	\$80.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.08159

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$71,929

Fairfield

Millage Rates

COUNTY BASE MILLAGE RATE

Fairfield County .18230

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

MUNICIPAL MILLAGE

City	Millage Rate
Ridgeway	.05700
Winnsboro	.03650

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Fairfield	.21300

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.13750

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$127,058

Florence

Millage Rates

COUNTY BASE MILLAGE RATE

Florence County .08480

* County Base Includes: County Operations, Florence-Darlington Tech, Law Enforcement, Emergency Management, Library, Senior Citizens Center, Unfunded State Mandates, County Bonds

MUNICIPAL MILLAGE

City	Millage Rate
Florence	.05670
Johnsonville	.05010
Lake City	.17600
Olanta	.05730
Pamplico	.09650
Timmonsville	.13060

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Florence 1	.22030
Florence 2	.23370
Florence 3	.20120
Florence 4	.20780
Florence 5	.26610

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 7 Districts	.02324
Lynches Lake	Watershed	Coward area	.01910
Salem Pole Cat	Watershed	Scranton area	.01590

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Road Maintenance Fee	Road Maintenance	Countywide	\$30.00
Solid Waste Fee	Solid Waste	Countywide	\$77.85

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.07990

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$438,541

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

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

City	Millage Rate
Andrews	.13050
Georgetown	.08700

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Georgetown	.13340

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage 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, & 42	.00260

Special Fees (additional charges)

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

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.05290

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$545,424

Greenville

Millage Rates

COUNTY BASE MILLAGE RATE

Greenville County .06120

** 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	.07080
Greenville	.08540
Greer	.09780
Mauldin	.05630
Simpsonville	.06170
Travelers Rest	.08510

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Anderson 2	.25360
Greenville	.16860
Spartanburg 1	.30650

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Berea Sewer	Sewer		.02360
Community Light Districts	Lights	Average of 18 Districts	.00740
Fire Districts	Fire	Average for 30 Districts	.03500
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		.00800
Sanitation	Solid Waste	Unincorporated Areas	.01450
Taylor's Sewer	Sewer		.02070
Wade Hampton Sewer	Sewer	Wade Hampton Subdivision	.01030

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	0.00854
City Abatement - Greer	0.09780
County Abatement	0.05590

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$1,878,889

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

Greenwood

Millage Rates

COUNTY BASE MILLAGE RATE

Greenwood County .06210

* County Base Includes: County Operations, Bonded Indebtedness

MUNICIPAL MILLAGE

SCHOOL DISTRICT MILLAGE

City	Millage Rate	School District	Millage Rate
Greenwood	.09870	Greenwood 50	.24530
Hodges	.04660	Greenwood 51	.24840
Ninety Six	.11100	Greenwood 52	.22390
Orchard Park	.09870		
Springwood	.09870		
Troy	.01740		

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Average of 21 Subdivisions	Lights	Subdivisions	.01554

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Harborside		Harborside Subdivision	\$40.00
Hillbrook		Hillbrook Subdivision	\$75.00
Hunters Glenn		Hunters Glenn Subdivision	\$200.00
Lost Lure		Lost Lure Subdivision	\$75.00
Quail Run	Lighting and Entrance Maintenance	Quail Run Subdivision	\$50.00
Saddle Hill	Lighting and Entrance Maintenance	Saddle Hill Subdivision	\$50.00
Winding Creek		Winding Creek Subdivision	\$100.00
Woodbury Place	Lighting and Entrance Maintenance		\$75.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
City Abatement - Greenwood	0.09870
County Abatement	0.07430

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$164,000

Hampton

Millage Rates

COUNTY BASE MILLAGE RATE

Hampton County .19400

* County Base Includes: County Operations

MUNICIPAL MILLAGE

SCHOOL DISTRICT MILLAGE

City	Millage Rate	School District	Millage Rate
Brunson	.08033	Hampton 1	.22700
Estill	.15400	Hampton 2	.32500
Gifford	.05200		
Hampton	.07100		
Varnville	.07100		
Yemassee	.07000		

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Rural Fire	Fire	Unincorporated	.01700
Rural Fire Bond	Fire Bond	Unincorporated	.00800

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.19400

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$47,822

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 .04520

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

MUNICIPAL MILLAGE

City	Millage Rate
Atlantic Beach	.08450
Aynor	.06080
Briarcliffe Acres	.05080
Conway	.07930
Loris	.11170
Myrtle Beach	.06610
North Myrtle Beach	.03800
Surfside Beach	.04000

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Horry	.13020

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

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 except Murrells Inlet	.01520
Gapway Swamp Watershed	Watershed	District 15	.00310
Mt. Gilead Road Maintenance	Road Maintenance	Mt. Gilead, Unincorporated	.00700
Murrells Inlet Fire District	Fire	Murrells Inlet	.01000
Simpson Creek Watershed	Watershed	District 30	.00290
Socastee Community Recreation	Recreation	Socastee, Unincorporated	.00180
Solid Waste Program	Solid Waste	Unincorporated Areas	.00600
Todd Swamp Watershed	Watershed	District 35	.00310

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. \$1,905,000

Jasper

Millage Rates

COUNTY BASE MILLAGE RATE

Jasper County .14300

* County Base Includes: County Operations, Emergency Services

MUNICIPAL MILLAGE

City	Millage Rate
Hardeeville	.14700
Ridgeland	.11420

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Jasper	.17200

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

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

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.14300

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$96,000

Kershaw

Millage Rates

COUNTY BASE MILLAGE RATE

Kershaw County .07340

* County Base Includes: County Operations, Debt

MUNICIPAL MILLAGE

City	Millage Rate
Camden	.08960

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Kershaw	.21760

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
County Fire	Fire	Unincorporated areas	.00890
County Sewer District	Sewer	Unincorporated areas	.00260
Lugoff Fire	Debt	Town of Lugoff	.00560
Lugoff Fire District	Fire	Town of Lugoff	.02380

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Solid Waste	Solid Waste Collection and Disposal	Countwide	\$55.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.07340

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$208,656

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

Lancaster

Millage Rates

COUNTY BASE MILLAGE RATE

Lancaster County .08510

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

MUNICIPAL MILLAGE

City	Millage Rate
Kershaw	.07210
Lancaster	.14970

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Lancaster	.19080

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
#10 Indian Land Fire	Fire	Indian Land	\$90.00
#14 Fire District	Fire Fee- per 2,500 sqft	Pleasant Valley	\$90.00
Brookchase Road Bond	Road Bond	District 87	\$225.00
Road Maintenance Fee	Road Maintenance	Motor Vehicles taxed in County	\$20.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
City Abatement - Lancaster	0.14970
County Abatement	0.08510

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$252,748

Laurens

Millage Rates

COUNTY BASE MILLAGE RATE

Laurens County .08350

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

MUNICIPAL MILLAGE

City	Millage Rate
Clinton	.09750
Fountain Inn	.07080
Gray Court	.07800
Laurens	.12350

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Greenville 52	.16860
Laurens 55	.21250
Laurens 56	.23850
Ware Shoals 51	.23690

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
County Fire	Fire	Countywide less Laurens, Clinton, Fountain Inn	.02000
Education Colleges	Piedmont Tech & USC	Countywide	.00100
Lakeview Acres	Road Maintenance	Lakeview Subdivision	.07300
Spec. Tax District - Greenpond	Road Maintenance	Rabon Mini-Farms Subdivision	.04300
Water & Sewer Bond	Water & Sewer	Most unincorporated areas and Town of Cross Hill	.00370

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
Fountain Inn Public Works	Public Works	City of Fountain Inn	\$26.00
Landfill Fee	Solid Waste	Countywide	\$60.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
City Abatement - Clinton	0.09750
City Abatement - Laurens	0.06175
County Abatement	0.08350

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$167,750

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

Lee

Millage Rates

COUNTY BASE MILLAGE RATE

Lee County .17050

* County Base Includes: County Operations, 2004 County Bond, 2011 Bond

MUNICIPAL MILLAGE

City	Millage Rate
Bishopville	.12600
Lynchburg	.18800

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Lee	.17850

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Road Maintenance	Roads	Countywide	\$10.00
Vehicle Fee	Schools	Per Vehicle	\$10.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.15600

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$34,073

Lexington

Millage Rates

COUNTY BASE MILLAGE RATE

Lexington County .08043

* 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

MUNICIPAL MILLAGE

City	Millage Rate
Batesburg-Leesville	.09005
Cayce	.04327
Chapin	.01150
Columbia	.09810
Gilbert	.00500
Lexington	.03514
Pelion	.01760
Springdale	.05770
Summit	.00610
Swansea	.09694
West Columbia	.06188

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Lexington 1	.33120
Lexington 2	.17621
Lexington 3	.28552
Lexington 4	.37816
Lexington 5	.27447

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Irmo-Chapin Rec. Comm. Bonds	Recreation	District Five	.00525
Irmo-Chapin Rec. Comm.	Recreation	District Five	.01335
Isle of Pines	Water & Sewer	District Five	.04690
Lexington County Rec. & Aging Comm.	Recreation Bonds	Countywide less District Five	.00342
Lexington County Rec. & Aging Comm.	Recreation	Countywide less District Five	.01232
Rural Fire	Fire	Countywide less the cities of Cayce, West Columbia	.01649

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Sanitation		City of Irmo	\$180.00
Street Pavement		Town of Lexington, Golden Hills Subdivision	\$105.00
Street Pavement		Stonebridge Subdivision	\$365.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.07536

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$1,024,619

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 .11300

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

MUNICIPAL MILLAGE

City	Millage Rate
Marion	.12800
Mullins	.16700
Nichols	.09400
Sellers	.15500

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Marion County	.17600

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Decal Fee	Decal Issuance	Per Vehicle	\$1.00
Fire Fee	Fire	Mfg, unincorp. areas; varies by acreage	\$500.00
Fire Fee	Fire	Residential, unincorp. areas; varies by acreage	\$35.00
Fire Fee	Fire	Per Vehicle, unincorp. Areas	\$5.00
Road and Bridge Fee	Road and Bridge Maintenance	Per Vehicle	\$30.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.11300

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$65,499

Marlboro

Millage Rates

COUNTY BASE MILLAGE RATE

Marlboro County .09940

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

MUNICIPAL MILLAGE

City	Millage Rate
Bennettsville	.10900
Blenheim	.05300
Clio	.10700
McColl	.10800
Tatum	.01400

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Marlboro	.21828

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Rural Fire	Fire	Countywide less Bennettsville & Clio	.01035

Special Fees (additional charges)

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

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.09940

Value of One Mil (based on county operations only)

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

McCormick

Millage Rates

COUNTY BASE MILLAGE RATE

McCormick County .12600

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

MUNICIPAL MILLAGE

City	Millage Rate
McCormick	.11100

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
McCormick	.15970

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Savannah Lakes Village	Public Safety	Savannah Lakes Village	.01240

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Savannah Lakes Village	Public Safety	Savannah Lakes Village	\$372.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.12600

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$40,400

Newberry

Millage Rates

COUNTY BASE MILLAGE RATE

Newberry County .14220

* County Base Includes: County Operations, Community Services, Debt Service

MUNICIPAL MILLAGE

City	Millage Rate
Little Mountain	.05050
Newberry	.08640
Pomaria	.00360
Prosperity	.03760
Whitmire	.10080

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Newberry	.23980

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.14220

Value of One Mil (based on county operations only)

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

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 .06900

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

MUNICIPAL MILLAGE

City	Millage Rate
Salem	.03240
Seneca	.05230
Walhalla	.08400
West Union	.04500
Westminster	.09070

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Oconee	.14110

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Keowee Fire District	Fire Department	District 17 Only	.01450
Municipal Fire	Municipal Fire Service	Unincorporated areas	.00290

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.07190

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$496,627

Orangeburg

Millage Rates

COUNTY BASE MILLAGE RATE

Orangeburg County .13030

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

MUNICIPAL MILLAGE

City	Millage Rate
Bowman	.09000
Branchville	.06800
Cope	.02500
Cordova	.01100
Elloree	.07900
Eutawville	.07000
Holly Hill	.07000
Livingston	.02000
Neeses	.03300
North	.08100
Norway	.05700
Orangeburg	.08700
Rowesville	.04500
Santee	.01342
Springfield	.05800
Vance	.05000
Woodford	.01000

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Orangeburg 3	.10930
Orangeburg 4	.08500
Orangeburg 5	.07443

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Brookdale Lights	Street Lights	Brookdale Subdivision	.00430
Creekmore Lights	Street lights	Creekmore Subdivision	.06000
New Brooklyn Lights	Street Lights	New Brooklyn Subdivision	.00320
Santee Fire	Fire	Santee	.01700
Watershed	Drainage	Districts 35 and 37	.01200
Whittaker Heights	Street Lights	Whittaker Heights Subdivision	.05700

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.10540

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$248,550

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

Pickens

Millage Rates

COUNTY BASE MILLAGE RATE

Pickens County .05710

* County Base Includes: County Operations, Bonds

MUNICIPAL MILLAGE

City	Millage Rate
Central	.07200
Clemson	.08340
Easley	.05800
Liberty	.08000
Norris	.07220
Pickens	.05830
Six Mile	.03180

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Pickens	.16900

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
County Sewer	Sewer	Unincorporated Areas	.00190
Georges Creek	Dam & Surface Water Improvement	Georges Creek	.00050
Keowee Springs	Fire Protection	Unincorporated Area	.05670
Keowee Vineyards	Fire Protection	Unincorporated Area	.03840
Sedgewood	Street Lights	Sedgewood Subdivision	.00600
Shady Grove	Fire Protection		.01160

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Fire Districts	Fire	Average for 11 Districts	\$70.79
Saluda Ridge		Per Parcel	\$35.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
City Abatement - Easley	0.05800
City Abatement - Liberty	0.08000
County Abatement	0.05710

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$444,177

Richland

Millage Rates

COUNTY BASE MILLAGE RATE

Richland County .10810

* 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

City	Millage Rate
Cayce	.04330
Columbia	.09810
Eastover	.12000
Forest Acres	.04700

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Lexington 5	.27440
Richland 1	.29610
Richland 2	.36750

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
East Richland PSD	Water/Sewer Bonds	Roughly Arcadia Lakes & Forest Acres	.00400
Recreation Bonds	Recreation Bonds	Countywide less Columbia	.00300
Recreation Commission	Recreation	Countywide less Columbia	.01110
Rural Fire	Fire Bonds	Countywide less Arcadia Lakes, Columbia, & Irmo	.00180
Stormwater Management	Stormwater		.00310

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Residential Solid Waste Fee	Solid Waste	Unincorporated areas	\$249.00
Road Maintenance Fee	Repair County Roads	All motor vehicles	\$20.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.08420

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$1,430,000

Saluda

Millage Rates

COUNTY BASE MILLAGE RATE

Saluda County .13610

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

MUNICIPAL MILLAGE

City	Millage Rate
Batesburg-Leesville	.09005
Monetta	.01700
Ridge Spring	.09500
Saluda	.08230

SCHOOL DISTRICT MILLAGE

School District	Millage Rate
Aiken 2	.16730
Lexington 55	.28552
Saluda 77	.16300

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.13850

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$51,706

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 .08010

* 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

<u>MUNICIPAL MILLAGE</u>	<u>SCHOOL DISTRICT MILLAGE</u>
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City	Millage Rate	School District	Millage Rate
Campobello	.12300	Greenville	.16860
Chesnee	.13600	Spartanburg 1	.30650
Cowpens	.10840	Spartanburg 2	.23560
Duncan	.07130	Spartanburg 3	.30090
Greer	.09780	Spartanburg 4	.22810
Inman	.06020	Spartanburg 5	.23390
Landrum	.07390	Spartanburg 6	.21970
Lyman	.05460	Spartanburg 7	.28040
Pacolet	.07500		
Reidville	.01500		
Spartanburg	.10100		
Wellford	.05620		
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		.05990
Spartanburg Sanitary Sewer	Sewer	Sewer District S3	.00750
Startex Wellford Water District	Water		.01200
Twin Lakes	Dam Maintenance	Twin Lakes Subdivision	.01700
Woodruff Roebuck Water District	Water		.01070

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 Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
City Abatement - Greer	0.09780
City Abatement - Spartanburg	0.10100
County Abatement	0.06500

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$965,214

Sumter

Millage Rates

COUNTY BASE MILLAGE RATE

Sumter County .10530

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

<u>MUNICIPAL MILLAGE</u>	<u>SCHOOL DISTRICT MILLAGE</u>
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City	Millage Rate	School District	Millage Rate
Mayesville	.05000	Sumter	.21100
Pinewood	.05550		
Sumter	.01020		

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 2 Districts	.02245

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Solid Waste Fee	Solid Waste	Countywide	\$41.20
Stormwater Fee	Stormwater	Countywide	\$15.00
Technology Fee	Technology	Countywide	\$15.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.17910

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$268,000

Union

Millage Rates

COUNTY BASE MILLAGE RATE

Union County .13290

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

<u>MUNICIPAL MILLAGE</u>	<u>SCHOOL DISTRICT MILLAGE</u>
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City	Millage Rate	School District	Millage Rate
Carlisle	.12000	Union	.16790
Jonesville	.10420		
Union	.08000		

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 11 Districts	.01517

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. \$61,500

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 .16710

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

<u>MUNICIPAL MILLAGE</u>	<u>SCHOOL DISTRICT MILLAGE</u>
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City	Millage Rate	School District	Millage Rate
Andrews	.13050	Williamsburg	.16650
Greeleyville	.16210		
Hemingway	.09860		
Kingstree	.15480		
Lane	.21900		

OTHER MILLAGES NOT INCLUDED IN COUNTY BASE

Name	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 2 Districts	.02388

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Landfill Fee	Landfill Operations	Per Household	\$30.00
Road and Bridge Fee	Road and Bridge Maintenance	Per Vehicle	\$30.00
Solid Waste Disposal Fee	Solid Waste Disposal	Countywide	\$95.00

Industrial Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
County Abatement	0.15550

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$85,702

York

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

<u>MUNICIPAL MILLAGE</u>	<u>SCHOOL DISTRICT MILLAGE</u>
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City	Millage Rate	School District	Millage Rate
Clover	.11800	Clover 2	.22700
Fort Mill	.08600	Fort Mill 4	.24590
Hickory Grove	.03650	Rock Hill 3	.22340
Rock Hill	.09350	York 1	.27860
Sharon	.03000		
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 Abatements (exemption for qualified industries)

Jurisdiction	Millage Rate
City Abatement - Clover	0.11800
City Abatement - Rock Hill	0.09350
County Abatement	0.05830

Value of One Mil (based on county operations only)

This helps determine the county's tax base for comparative analyses. \$1,075,000

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

Table with 4 columns: City, City TCF, County TCF, Total TCF. Rows include Abbeville, Calhoun Falls, Donalds, Honea Path, Ware Shoals.

Allendale

Table with 4 columns: City, City TCF, County TCF, Total TCF. Rows include Allendale, Fairfax.

Bamberg

Table with 4 columns: City, City TCF, County TCF, Total TCF. Rows include Bamberg, Denmark, Ehrhardt, Olar.

Barnwell

Table with 4 columns: City, City TCF, County TCF, Total TCF. Rows include Barnwell, Blackville, Snelling, Williston.

Berkeley

Table with 4 columns: City, City TCF, County TCF, Total TCF. Rows include Bonneau, Charleston, Goose Creek, Hanahan, Jamestown, Moncks Corner, Otranto (Hanahan), St. Stephen, Summerville.

Calhoun

Table with 4 columns: City, City TCF, County TCF, Total TCF. Rows include Cameron, St. Matthews.

Charleston

Table with 4 columns: City, City TCF, County TCF, Total TCF. Rows include Awendaw, Charleston, Folly Beach, Isle of Palms, Lincolnville, McClellanville, Mt. Pleasant, North Charleston, Sullivan's Island, Summerville.

Cherokee

Table with 4 columns: City, City TCF, County TCF, Total TCF. Rows include Blacksburg, Gaffney.

Chester

Table with 4 columns: City, City TCF, County TCF, Total TCF. Rows include Chester, Fort Lawn, Great Falls.

Chesterfield

Table with 4 columns: City, City TCF, County TCF, Total TCF. Rows include Cheraw, Chesterfield, Jefferson, McBee, Pageland, Patrick.

Clarendon

Table with 4 columns: City, City TCF, County TCF, Total TCF. Rows include Manning, Paxville, Summerton, Turbeville.

Colleton

Table with 4 columns: City, City TCF, County TCF, Total TCF. Rows include Edisto Beach, Walterboro.

Darlington

Table with 4 columns: City, City TCF, County TCF, Total TCF. Rows include Darlington, Hartsville, Lamar, Society Hill.

Dillon

Table with 4 columns: City, City TCF, County TCF, Total TCF. Rows include Dillon, Lake View, Latta.

Edgefield

Table with 4 columns: City, City TCF, County TCF, Total TCF. Rows include Johnston, Trenton.

Fairfield

Table with 4 columns: City, City TCF, County TCF, Total TCF. Rows include Ridgeway, Winnsboro.

Florence

Table with 4 columns: City, City TCF, County TCF, Total TCF. Rows include Florence, Johnsonville, Lake City, Olanta, Pamplico, Timmonsville.

Hampton

Table with 4 columns: City, City TCF, County TCF, Total TCF. Rows include Brunson, Estill, Gifford, Hampton, Varnville, Yemasee.

Jasper

Table with 4 columns: City, City TCF, County TCF, Total TCF. Rows include Hardeeville, Ridgeland.

Kershaw

Table with 4 columns: City, City TCF, County TCF, Total TCF. Row includes Camden.

Lancaster

Table with 4 columns: City, City TCF, County TCF, Total TCF. Rows include Kershaw, Lancaster.

Laurens

Table with 4 columns: City, City TCF, County TCF, Total TCF. Rows include Clinton, Fountain Inn, Gray Court, Laurens.

Lee

Table with 4 columns: City, City TCF, County TCF, Total TCF. Rows include Bishopville, Lynchburg.

Marion

Table with 4 columns: City, City TCF, County TCF, Total TCF. Rows include Marion, Mullins, Nichols, Sellers.

Marlboro

Table with 4 columns: City, City TCF, County TCF, Total TCF. Rows include Bennettsville, Blenheim, Clio, McColl, Tatum.

McCormick

Table with 4 columns: City, City TCF, County TCF, Total TCF. Row includes McCormick.

Pickens

Table with 4 columns: City, City TCF, County TCF, Total TCF. Rows include Central, Clemson, Easley, Liberty, Norris, Pickens, Six Mile.

Richland

Table with 4 columns: City, City TCF, County TCF, Total TCF. Rows include Columbia, Eastover, Forest Acres.

Saluda

Table with 4 columns: City, City TCF, County TCF, Total TCF. Rows include Batesburg/Leesville, Monetta, Ridge Spring, Saluda.

Sumter

Table with 4 columns: City, City TCF, County TCF, Total TCF. Rows include Mayesville, Pinewood, Sumter.

Williamsburg

Table with 4 columns: City, City TCF, County TCF, Total TCF. Rows include Andrews, Greeleyville, Hemingway, Kingstree, Lane.



SOUTH CAROLINA ASSOCIATION OF COUNTIES

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