



# SOUTH CAROLINA ASSOCIATION OF COUNTIES

Charles T. Jennings, President  
McCormick County

Michael B. Cone  
Executive Director

April 22, 2019

## MEMORANDUM

To: County Administrative Officers

From: SCAC Staff

Re: **Millage Rate Increase Limitations for FY 2020**

The U.S. Census Bureau has released the county population estimates from the past fiscal year, one of the two components that make up the millage rate increase limitation prescribed in [§6-1-320\(A\)\(1\)](#):

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

*(2) There may be added to the operating millage increase allowed pursuant to item (1) of this subsection any such increase, allowed but not previously imposed, for the three property tax years preceding the year to which the current limit applies.*

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**The CPI is 2.44% for FY 2020.** Therefore, the millage rate increase limitation will be the total of the **percentage increase in your county's population estimate from 2017 to 2018 PLUS the 2.44% CPI (see attached chart)**. Please note that for purposes of the millage cap, **if your population DECREASED, you are deemed to have "zero" population growth.**

The second attached chart shows the millage increase limitations for your county from FY 2017 to FY 2020. Please note that you can only use any **UNUSED capacity** from these years. **SCAC does not know what unused capacity your county may have.**

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Section [6-1-320\(B\)](#) provides that the millage rate limitation may only be suspended and the millage rate increased upon a **two-thirds vote of the county governing body and ONLY for the following purposes:**

- (1) the deficiency of the preceding year;
- (2) any catastrophic event;
- (3) compliance with a court order or decree;
- (4) taxpayer closure outside the control of the governing body that decreases by 10% or more the amount of revenue payable to the taxing jurisdiction in the preceding year;
- (5) compliance with a regulation or law enacted by the federal or state government for which no funding is provided;
- (6) purchase of undeveloped real property near an operating U.S. military base that has been identified as suitable for residential development; or
- (7) to purchase capital equipment and make expenditures related to such in a county having a population of less than 100,000 and having at least 40,000 acres of state or national forest land.

The millage rate limitation does not affect millage that is levied to pay bonded indebtedness or payments for real property purchased using a lease-purchase agreement or used to maintain a reserve account. It also does not affect millage imposed to pay bonded indebtedness or operating expenses of a special tax district as prescribed in Section [4-9-30\(5\)](#).

If you have any questions, please call Anna Berger or Susan Turkopuls at 1-800-922-6081.

## Millage Caps FY 2017 - 2020

County	FY 2017 Millage Cap	FY 2018 Millage Cap	FY 2019 Millage Cap	FY 2020 Millage Cap
Abbeville	0.14%	1.26%	2.15%	2.44%
Aiken	0.91%	2.07%	2.88%	3.12%
Allendale	0.12%	1.26%	2.13%	2.44%
Anderson	1.08%	2.31%	3.55%	3.56%
Bamberg	0.12%	1.26%	2.13%	2.44%
Barnwell	0.12%	1.26%	2.13%	2.44%
Beaufort	2.67%	3.13%	3.95%	3.63%
Berkeley	2.43%	5.27%	5.00%	5.53%
Calhoun	0.12%	1.26%	2.13%	2.44%
Charleston	2.47%	3.11%	3.36%	3.48%
Cherokee	0.40%	1.53%	2.80%	2.71%
Chester	0.12%	1.26%	2.19%	2.44%
Chesterfield	0.12%	1.26%	2.13%	2.44%
Clarendon	0.12%	1.70%	2.13%	2.44%
Colleton	0.12%	1.74%	2.16%	2.62%
Darlington	0.12%	1.26%	2.13%	2.44%
Dillon	0.12%	1.26%	2.13%	2.60%
Dorchester	2.85%	2.07%	4.07%	3.55%
Edgefield	0.34%	1.26%	2.55%	3.49%
Fairfield	0.12%	1.26%	2.13%	2.44%
Florence	0.12%	1.26%	2.21%	2.44%
Georgetown	1.06%	1.51%	2.51%	3.10%
Greenville	2.04%	2.91%	3.69%	3.96%
Greenwood	0.54%	1.59%	2.39%	2.66%
Hampton	0.12%	1.26%	2.13%	2.44%
Horry	3.79%	5.28%	5.81%	5.90%
Jasper	3.10%	3.33%	3.51%	4.46%
Kershaw	0.84%	2.17%	3.32%	3.21%
Lancaster	3.39%	5.41%	5.13%	5.42%
Laurens	0.31%	1.61%	2.55%	2.56%
Lee	0.12%	1.26%	2.13%	2.44%
Lexington	1.69%	2.91%	3.61%	3.89%
Marion	0.12%	1.26%	2.13%	2.44%
Marlboro	0.12%	1.26%	2.13%	2.44%
McCormick	0.12%	1.26%	2.13%	2.44%
Newberry	0.66%	1.74%	3.30%	2.68%
Oconee	0.76%	2.07%	3.26%	3.65%
Orangeburg	0.12%	1.26%	2.13%	2.44%
Pickens	1.01%	2.39%	2.57%	3.45%
Richland	1.48%	1.93%	2.74%	3.20%
Saluda	0.25%	1.39%	2.90%	3.03%
Spartanburg	1.40%	2.73%	4.05%	4.81%
Sumter	0.12%	1.27%	2.13%	2.44%
Union	0.12%	1.26%	2.13%	2.44%
Williamsburg	0.12%	1.26%	2.13%	2.44%
York	2.60%	4.25%	5.40%	5.44%

## Millage Caps FY 2019 - 2020

County	July 1 2017 Estimate	July 1 2018 Estimate	Pop. Growth	CPI	FY 2020 Millage Cap
Abbeville	24,560	24,541	-0.08%	2.44%	2.44%
Aiken	168,256	169,401	0.68%	2.44%	3.12%
Allendale	9,001	8,903	-1.09%	2.44%	2.44%
Anderson	198,268	200,482	1.12%	2.44%	3.56%
Bamberg	14,397	14,275	-0.85%	2.44%	2.44%
Barnwell	21,356	21,112	-1.14%	2.44%	2.44%
Beaufort	186,492	188,715	1.19%	2.44%	3.63%
Berkeley	214,470	221,091	3.09%	2.44%	5.53%
Calhoun	14,693	14,520	-1.18%	2.44%	2.44%
Charleston	401,738	405,905	1.04%	2.44%	3.48%
Cherokee	56,925	57,078	0.27%	2.44%	2.71%
Chester	32,285	32,251	-0.11%	2.44%	2.44%
Chesterfield	45,920	45,754	-0.36%	2.44%	2.44%
Clarendon	34,000	33,700	-0.88%	2.44%	2.44%
Colleton	37,594	37,660	0.18%	2.44%	2.62%
Darlington	67,033	66,802	-0.34%	2.44%	2.44%
Dillon	30,551	30,599	0.16%	2.44%	2.60%
Dorchester	158,881	160,647	1.11%	2.44%	3.55%
Edgefield	26,772	27,052	1.05%	2.44%	3.49%
Fairfield	22,612	22,402	-0.93%	2.44%	2.44%
Florence	138,513	138,159	-0.26%	2.44%	2.44%
Georgetown	61,841	62,249	0.66%	2.44%	3.10%
Greenville	506,552	514,213	1.51%	2.44%	3.96%
Greenwood	70,587	70,741	0.22%	2.44%	2.66%
Hampton	19,501	19,351	-0.77%	2.44%	2.44%
Horry	332,651	344,147	3.46%	2.44%	5.90%
Jasper	28,398	28,971	2.02%	2.44%	4.46%
Kershaw	65,092	65,592	0.77%	2.44%	3.21%
Lancaster	92,624	95,380	2.98%	2.44%	5.42%
Laurens	66,915	66,994	0.12%	2.44%	2.56%
Lee	17,267	17,142	-0.72%	2.44%	2.44%
Lexington	290,818	295,032	1.45%	2.44%	3.89%
Marion	31,292	31,039	-0.81%	2.44%	2.44%
Marlboro	26,702	26,398	-1.14%	2.44%	2.44%
McCormick	9,567	9,410	-1.64%	2.44%	2.44%
Newberry	38,428	38,520	0.24%	2.44%	2.68%
Oconee	77,437	78,374	1.21%	2.44%	3.65%
Orangeburg	87,673	86,934	-0.84%	2.44%	2.44%
Pickens	123,687	124,937	1.01%	2.44%	3.45%
Richland	411,471	414,576	0.75%	2.44%	3.20%
Saluda	20,424	20,544	0.59%	2.44%	3.03%
Spartanburg	306,632	313,888	2.37%	2.44%	4.81%
Sumter	106,514	106,512	0.00%	2.44%	2.44%
Union	27,498	27,410	-0.32%	2.44%	2.44%
Williamsburg	31,185	30,606	-1.86%	2.44%	2.44%
York	266,146	274,118	3.00%	2.44%	5.44%
<b>South Carolina</b>	<b>5,021,219</b>	<b>5,084,127</b>	<b>1.25%</b>		

Pursuant to SC Code of Laws, 1976, Section 6-1-320. Population factor for negative population growth is zero.

Data Sources: S.C. Revenue and Fiscal Affairs Office, April 2019. Population as published by the U.S. Census Bureau, Population Division, April 2019; All Urban Consumer Price Index as published by the US Bureau of Labor Statistics for Calendar Year 2017 to Calendar Year 2018 in January 2019.