

## Special Taxes/Fees Imposed by Counties

*Business License Tax; Franchise Fees; Front-Foot Assessment for Sewer; Impact Fees; Negotiated Development Exactions; Tax Increment Financing; Tourism Infrastructure Admissions Tax; Special Tax Districts; Community Recreation Special Tax Districts*

County	Business License Tax	Business Registration Fee	Franchise Fees	Front Foot Assessments for Sewer	Impact Fees	Negotiated Development Exactions	Tax Increment Financing	Tourism Infrastructure Admissions Tax	Special Tax Districts	Community Recreation Special Tax Districts
Abbeville						√				
Aiken		√	√ - cable TV, ambulance	√ - in one designated area	√ - retention/detention pond (\$150/lot, max. \$7,500)					
Allendale						√				
Anderson									√ - sewer, roads	
Bamberg										
Barnwell			√ - cable TV						√ - Rural Fire Protection	
Beaufort	√		√ - cable TV		√ - roads, library, parks, fire districts		√ - roads, parks, bldgs for USC-B Tech College	√		
Berkeley			√ - cable TV		√ - water (\$475) and sewer (\$1,250)	√	City of Goose Creek has one		√	
Calhoun			√ - cable TV 5%		√				√ - Fire	
Charleston*	√		√ - cable TV		City of Charleston (water & sewer) and City of Mt. Pleasant (fire, police, sewer)	√			√	
Cherokee*										
Chester*										
Chesterfield*			√ - cable TV						√ - Fire	
Clarendon			√ - cable TV						√ - Fire	
Colleton			√ - cable TV						√ - Fire and rescue	
Darlington			√ - cable TV							
Dillon										
Dorchester	√		√	√	√	√			√ - rural fire districts	
Edgefield			√ - cable TV		Water & Sewer Authority, and SPD					
Fairfield*			√ - cable TV							
Florence			√ - cable TV						√ - Fire	
Georgetown*			√		√ - fire			√ - golf courses	√	√
Greenville		√	√ - cable TV				City has several		√ - sewer, fire, school, water, community street lighting, maintenance	√
Greenwood*			√ - cable TV							
Hampton									√ - Fire	
Horry*	√					√	√			
Jasper*	√		√			√			√	
Kershaw			√ - cable TV		√ - fire					
Lancaster			√ - cable TV			√	\$300,000 pledged for Industrial Dev.		\$75 - EMS/Fire Fee	

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Laurens			√ - cable TV						√ - fire suppression; road improvements	
Lee*						√				
Lexington*			√						√	√
Marion*	√									
Marlboro			√ - cable TV			√			√ - water	
McCormick*					√					
Newberry*			√ - cable TV				City of Newberry			
Oconee			√ - cable TV						√ - Fire	
Orangeburg						√			√	
Pickens						√	City of Clemson		√ - lighting; road improvements	
Richland	√		√ - cable TV	√		√	Considering for redevelopment		√ - Fire	
Saluda*										
Spartanburg*			√						√ - Fire	
Sumter	√		√ - cable TV			√	√ - For downtown improvements; refurbishments		√ - fire	
Union*			√ - cable TV				City of Union		√ - fire; library; Veteran's Memorial Park	
Williamsburg		√	√ - cable TV, ambulance					√ - infrastructure improvements within district	√ - 6 specific tax districts	
York			√ - cable TV		√ - New development, schools; Rock Hill has fees for fire, water, sewer	√				

Sources: SCAC, 2006 Survey of County User Fees; November 2006 General Election

\* County did not respond to survey. Any tax information presented for this county was obtained through the 2002 survey of county taxes and fees or updates as a result of ongoing research.

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