

## Assessment Ratios on Aircraft

County	Lowered Ratio on Aircraft?	More registered aircraft as a result of lowered ratio?	Respondent
Abbeville	4%	No. We lowered it in 2006.	B. J. Johnson, County Auditor
Aiken	6%	Too soon: The assessment rate was lowered effective July 1, 2007, so we don't know yet what effect it will have on registration.	Joan Donnelly, Deputy CAO
Allendale			
Anderson	4%	Yes. We lowered the assessment ratio down to 4% effective August 1, 2006. As of 5/29/08, Anderson County has 112. This is up from the 95 that we had when we lowered the ratio.	Gina Humphreys, Finance Div. Dir.
Bamberg			
Barnwell	4%	No. Barnwell County lowered the assessment ratio on December 2, 2004. There has not been an appreciable amount of registration of additional aircraft since that time. There have been a couple sold, with them registering in the county. Bottom line, we lost revenue due to reducing the assessment ratio.	Debbie Fickling, Admin. Asst.
Beaufort	No - 10.5%		Sharon P. Burris, County Auditor
Berkeley	6%	Lowered ratio in 2004. No significant change in the number of aircraft registered (2005: 64 aircraft; 2006: 59; 2007: 61; 2008: 58).	Janet Jurosko, County Auditor
Calhoun	No - 10.5%		Lee Prickett, CAO
Charleston	No - 10.5%		Keith Bustraan, Deputy CAO
Cherokee	4%	No. We don't have an airport, but hope to have one and lowered the assessment ratio in anticipation of having an airport.	Merv Bishop, County Auditor
Chester	4%	We have seen no change. The planes have stayed the same, but in our county it doesn't make much difference because our planes are very old and we only have six.	Donnie Wade, County Auditor
Chesterfield			
Clarendon	4%	Changed the assessment ratio effective December 31, 2007. Too soon to determine any effect.	Bill Houser, CAO & Patricia Pringle, County Auditor
Colleton	4%	Yes, there has been a small increase.	Doug Burns, CAO
Darlington	6%	Too soon to tell - We reduced the rate effective 6-01-08.	Phyllis Griffiths, CAO
Dillon	4%	We have one more than we did before.	Kay McKenzie, County Auditor
Dorchester	No - 10.5%		Jason Ward, CAO
Edgefield	No - 10.5%		Bill Gilchrist, County Auditor
Fairfield	No - 10.5%		Phil Hinely, CAO
Florence	4%	No	Wayne Joye, County Auditor
Georgetown	4%		Linda Mock, County Auditor
Greenville	4%	Too soon to tell - County Council adopted an ordinance lowering the assessment ratio for general aviation aircraft effective Dec. 31, 2007. We'll see if aircraft registrations go up in 2008.	John Hansley, Finance Dir.
Greenwood	No - 10.5%		Brann Lowther, County Auditor
Hampton	4%	No additional aircraft registered.	Sabrena Graham, CAO
Horry	4%	The assessment ratio was lowered in 2004. We had 30 new aircraft for 2008.	Jackie Martin, Auditor's Office
Jasper	4%	We recently lowered the assessment ratio. It is too soon to note an effect on the number of aircraft registered.	Andy Fulghum, CAO
Kershaw	4%	We picked up one jet I think we would have lost to another state. I also anticipate picking up at least 3 very expensive helicopters this year because of our 4% assessment.	Bobby Boland, CAO
Lancaster	4%	We have seen an upswing in business since we lowered the ratio. We booted some renters that were using hangar space as storage space, doubled the hangar rent, did some improvements to the hangars with the extra revenue, and we now have hangars full of operable planes, not junk, and we have a waiting list for hangar space. The 4% ratio has worked for us.	Steve Willis, CAO
Laurens	4%	Too soon: Laurens County lowered the assessment rate by ordinance approximately three weeks ago. We have not had time to determine whether the move will result in the registration of more aircraft. However, it is something that we will watch in the coming months.	Ernie Segars, CAO
Lee			
Lexington	No - 10.5%		Katherine Hubbard, CAO
Marion			
Marlboro	4%	Just had first reading.	Cecil Kimrey, CAO
McCormick			

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Newberry	4%	Our Council voted to reduce the ratio on aircraft from 10.5% to 4.0% beginning with the 2006 Tax Year. In 2005, the total net assessed value on aircraft was 45,320. In 2006, the total net assessed value on aircraft was 17,300; and in 2007, the total net assessed value on aircraft is 17,000. The number of aircraft registered in Newberry County has not changed to any degree. Council is now having major renovations done at our airport. Hopefully, this will encourage tax base growth in the area of aircraft in our county.	Nancy Owen, County Auditor
Oconee	6%	No. We have not really seen a significant difference in the amount of aircraft registered in Oconee.	Christy W. Tompkins, Chief Deputy Auditor
Orangeburg	No - 10.5%		Roger Cleckley, County Auditor
Pickens			
Richland	No - 10.5%		Tony McDonald, Deputy CAO
Saluda			
Spartanburg	4%	Yes. We lowered our ratio in 05. For 05, we had 78 aircraft; for 06, we had 87 aircraft and or 07, we had 91 aircraft.	Sharon H. West, Auditor
Sumter	4%	There has been no noticeable change in registered aircraft.	Pam Craven, Finance Director
Union	No - 10.5%		Donnie Betenbaugh, CAO
Williamsburg	4%	No. We only have 5 taxable aircrafts. Owner of \$700,000 aircraft was going to change to business name and register in another county until the ratio reduction was lowered.	Sally Mouzon, Auditor
York	4%	No. We reduced the assessment ratio beginning in tax year 2004. We have not seen a significant increase in the number of aircraft registered as a result.	Amy C. Boheler, County Auditor
<b>38 Respondents (83%)</b>	<b>NO: 11 cos (29%) YES: 27 cos (71%) – (23 cos @ 4%; 4 cos @ 6%)</b>	<b>NO: 11 cos (41%) TOO SOON TO TELL: 7 cos (26%) YES: 7 cos (26%) N/A: 2 cos (7%)</b>	