PROPERTY TAX REVIEW & ANALYSIS

REQUESTED BY

HOUSE TAX POLICY REVIEW COMMITTEE

September 27, 2016

South Carolina Revenue and Fiscal Affairs Office
1000 Assembly Street
Rembert Dennis Building, Suite 402
Columbia, SC 29201
(803) 734-2265
www.rfa.sc.gov

PROPERTY TAX - BASICS

Fair Market or Appraised Value

times

Assessment Ratio

equals

Assessed Value

Assessed Value

times

Millage Rate

equals

Property Tax Liability

§1, §6 – FAIR MARKET VALUE

Tax based on fair market value; fair market value of real property is limited to 15 percent growth over five years.

§3 – EXEMPTIONS

- Government property, hospitals, churches, household goods, manufacturing inventories, other…
- Statutory exemptions authorized by two-thirds vote; homestead exemptions only require majority vote.

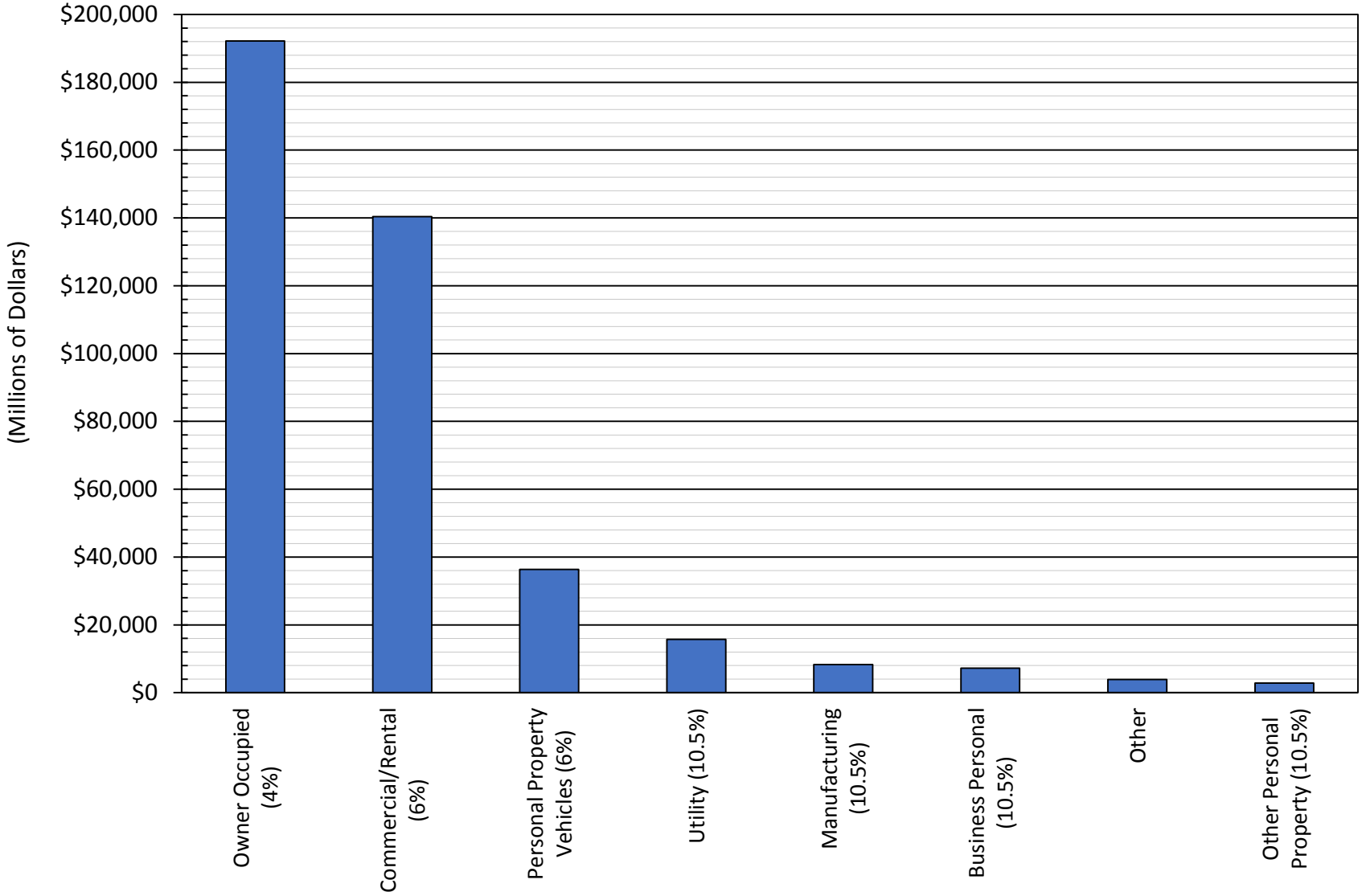
Section 12-37-220(b)

§6 – ASSESSMENT RATIOS

Manufacturing	10.5%
Transportation Companies	9.5%
Legal Residences	4.0%
Agriculture	4.0 or 6.0%
Commercial	6.0%
Farm Machinery	5.0%
Vehicles	6.0%
Other Personal Property	10.5%

PROPERTY TAX APPRAISED & ASSESSED VALUE

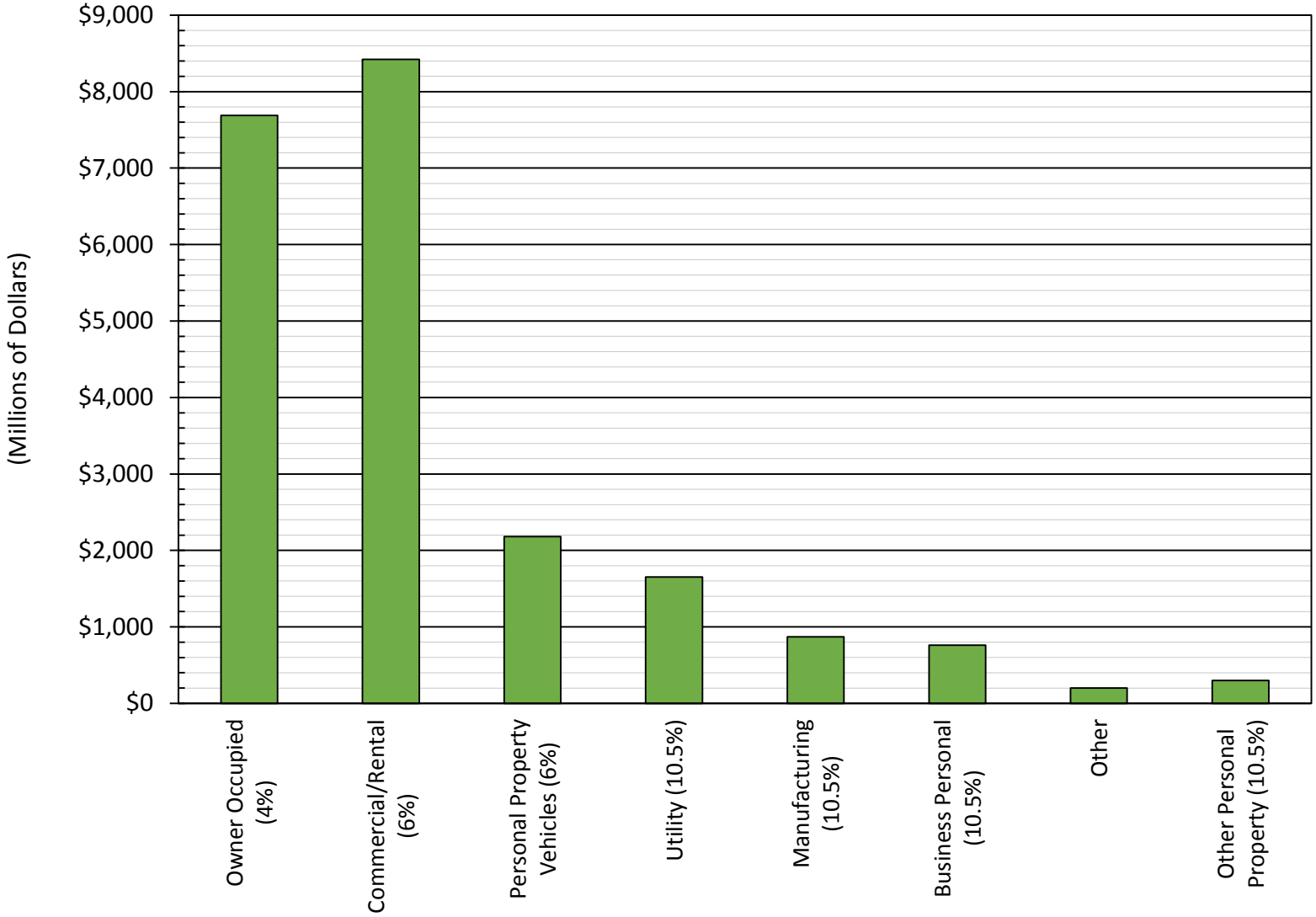
APPRAISED VALUE BY PROPERTY CLASSIFICATION
TAX YEAR 2014



Note: Assessment ratio noted in parentheses. Other includes agricultural real property and motor carrier property.

Source: S.C. Department of Revenue, Index of Taxpaying Ability, 2015 RFA-LJ/09/14/16

ASSESSED VALUE BY PROPERTY CLASSIFICATION
TAX YEAR 2014



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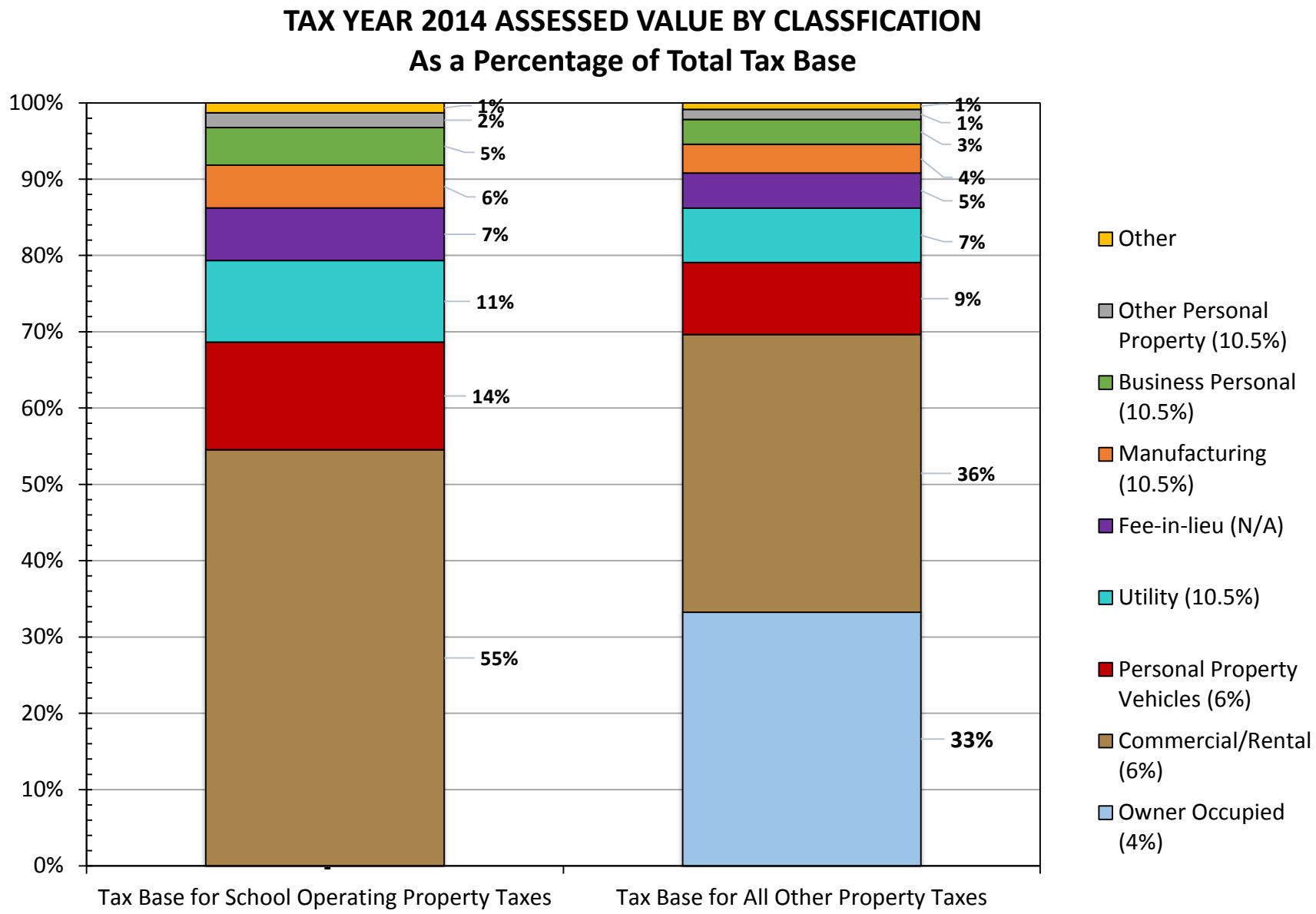
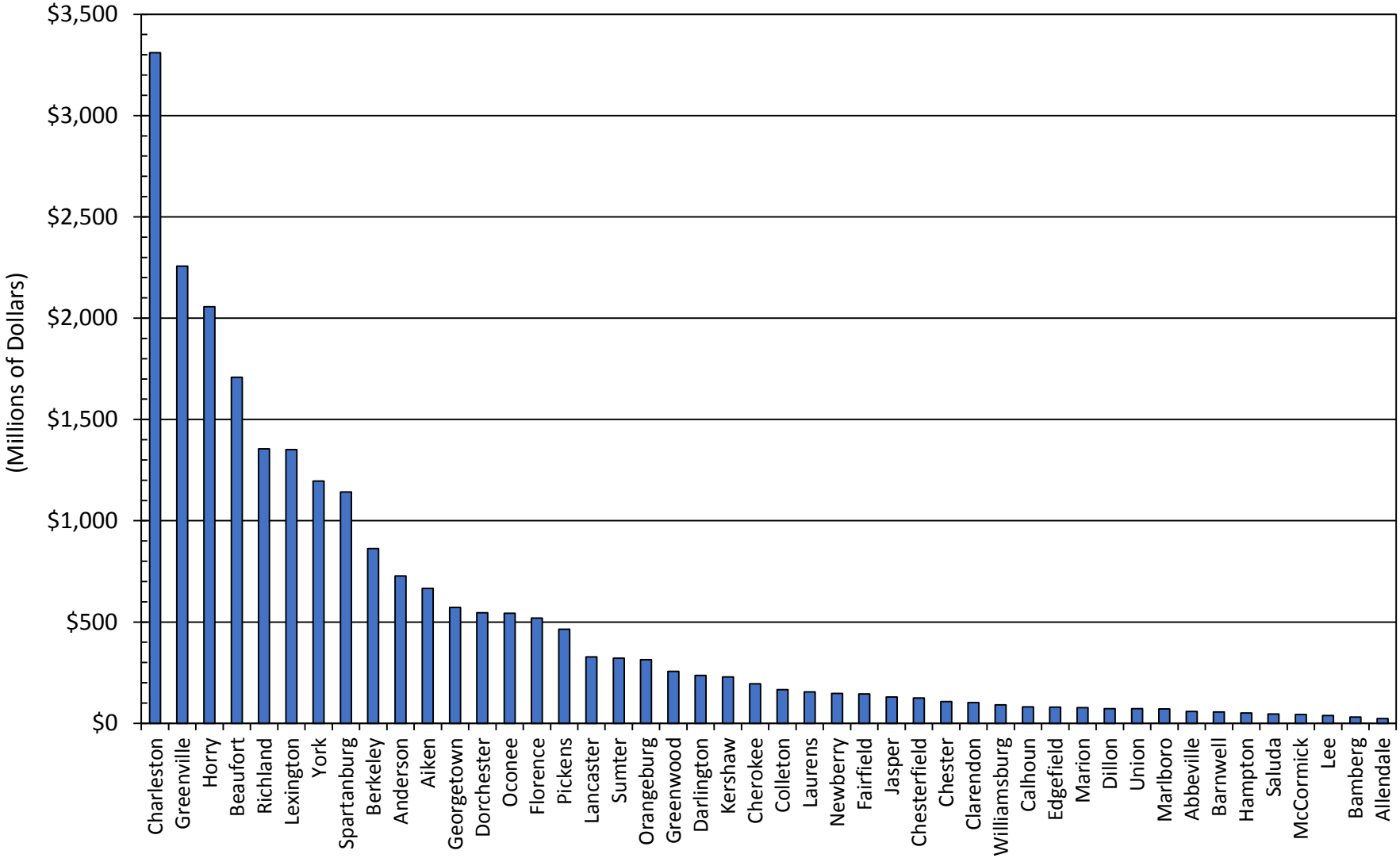


Note: Assessment ratio noted in parentheses. Other includes agricultural real property and motor carrier property.

Source: S.C. Department of Revenue, Index of Taxpaying Ability, 2015 RFA-LJ/09/14/16

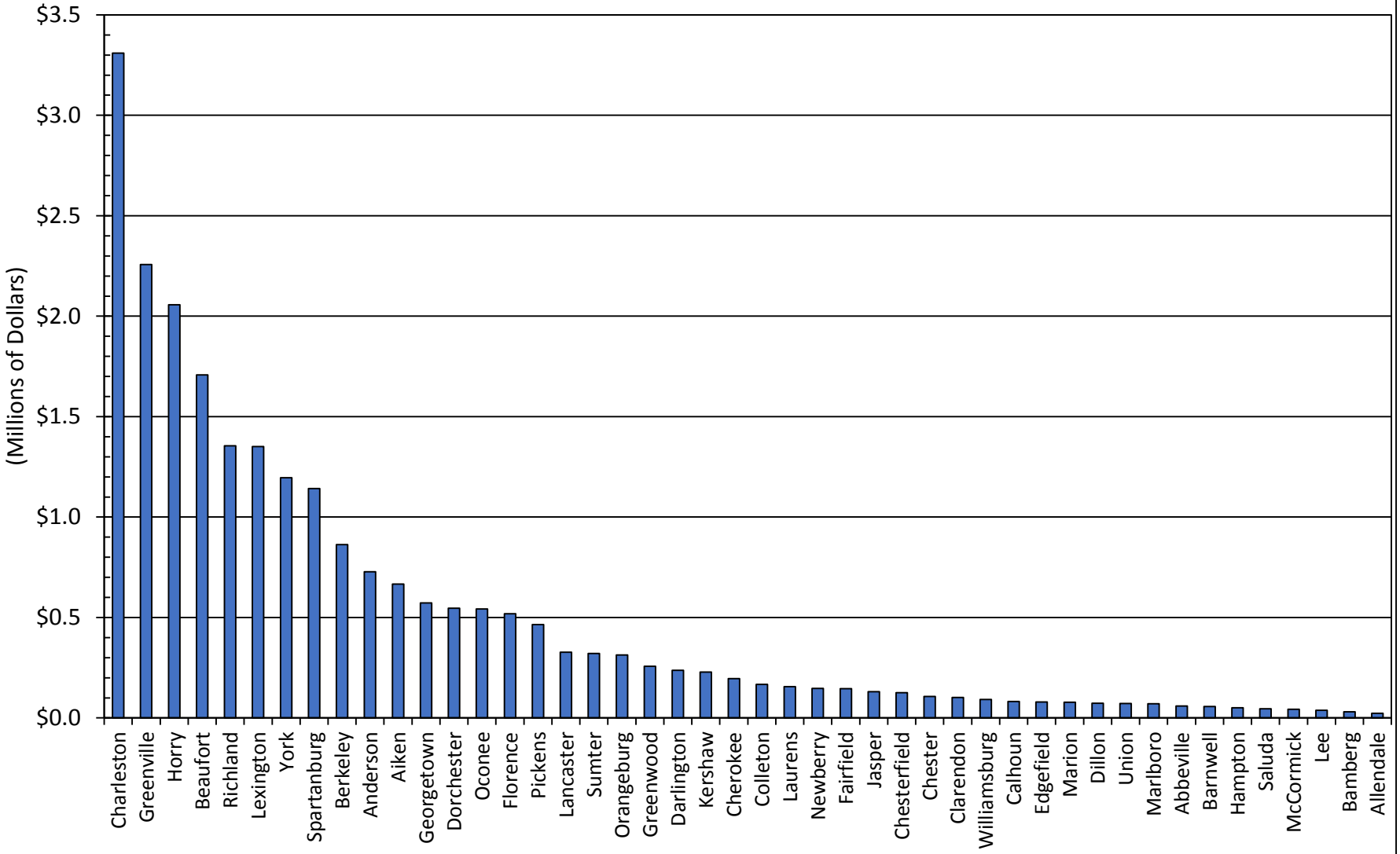
TOTAL ASSESSED PROPERTY VALUE - TAX YEAR 2014
By County



Note: Assessed value is reported by school district and attributed to the county encompassing the majority of the district.

Source: S.C. Department of Revenue, Index of Taxpaying Ability RFA– LJ/09/01/16

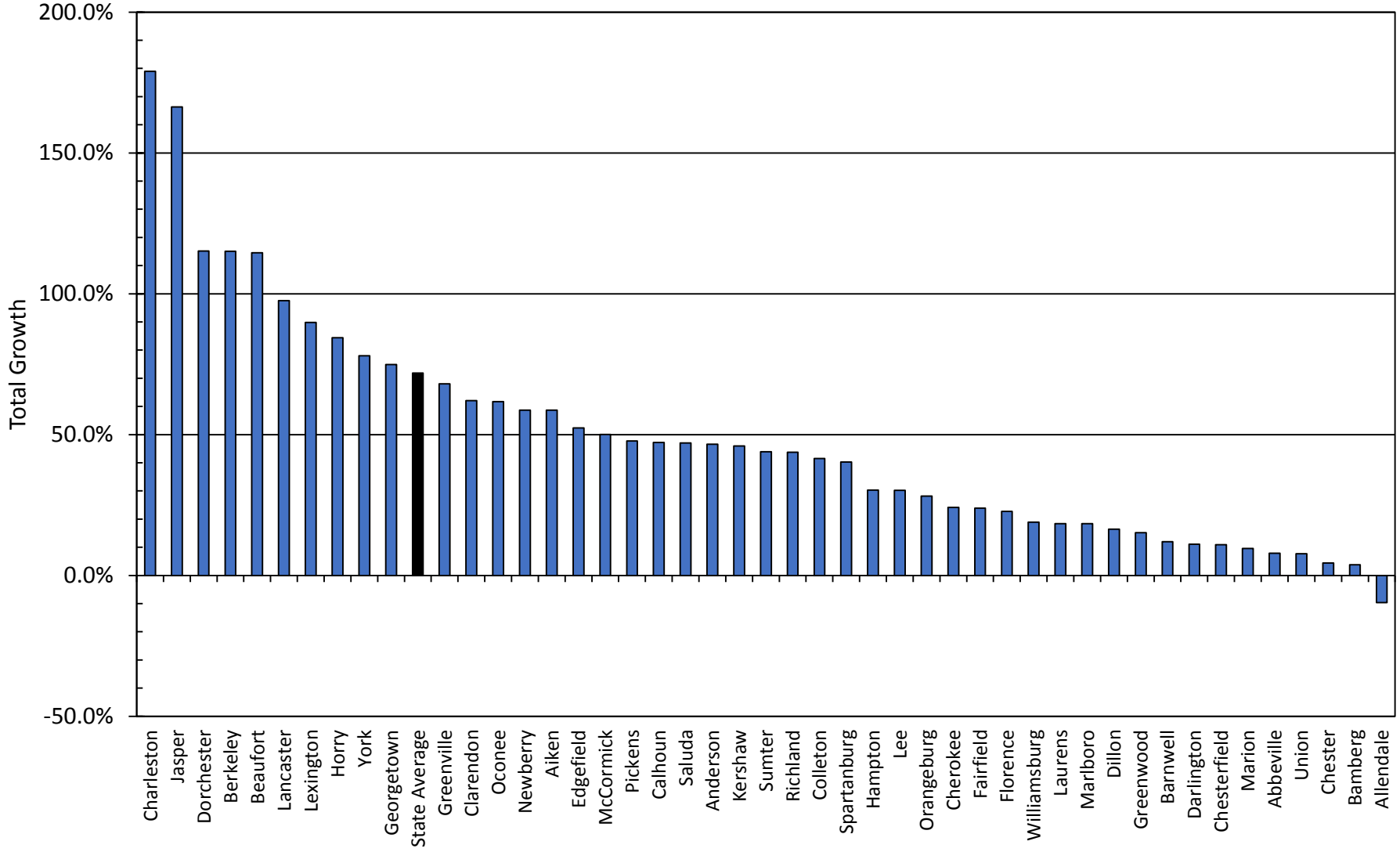
VALUE OF ONE MIL - TAX YEAR 2014
By County



Note: Includes owner-occupied (exempt from school operating) and fee-in-lieu. Assessed value is reported by school district and attributed to the county encompassing the majority of the district.

Source: S.C. Department of Revenue, Index of Taxpaying Ability RFA– LJ/09/01/16

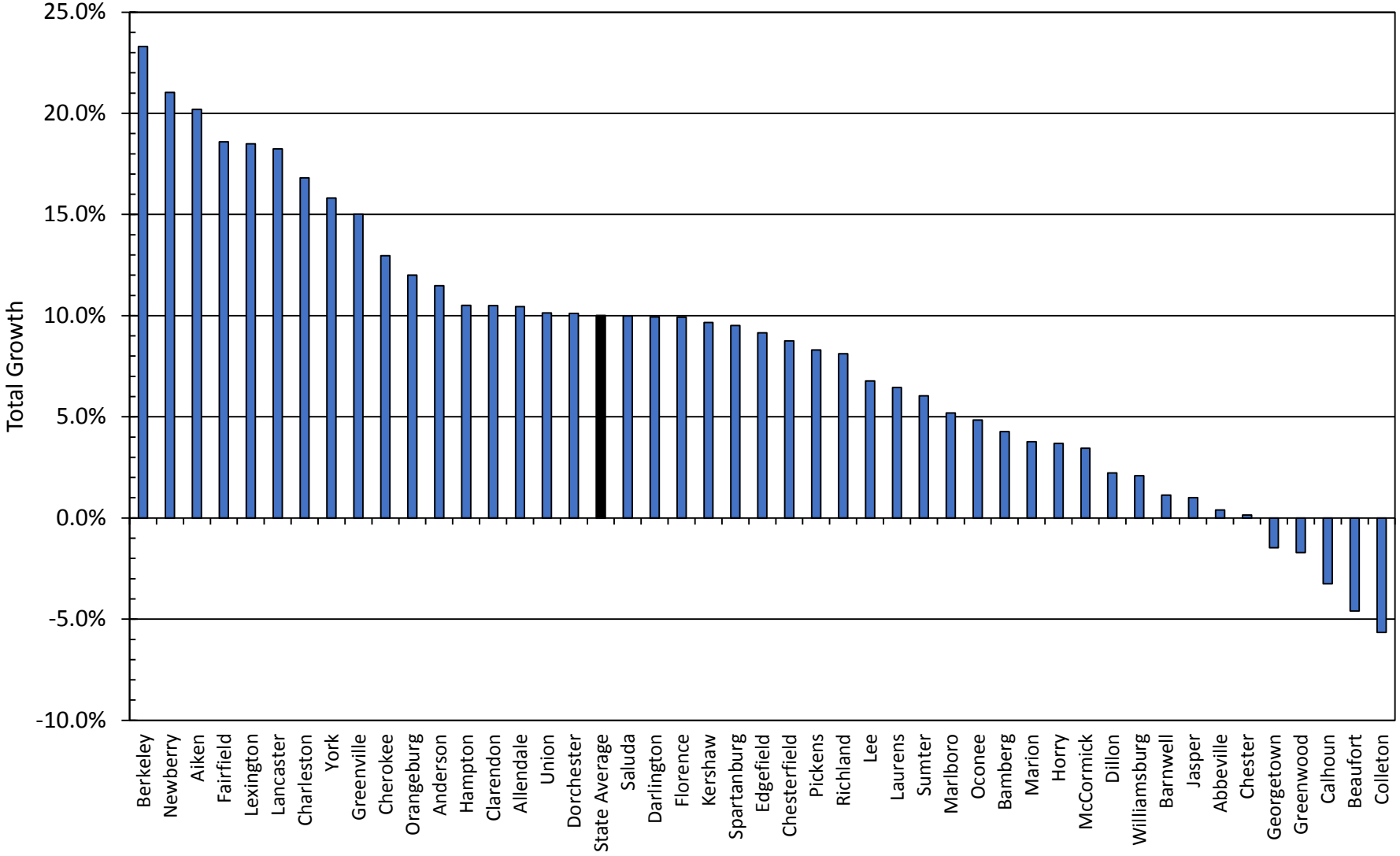
PROPERTY TAX ASSESSED VALUE GROWTH BY COUNTY
2000 to 2014



Note: Assessed value is reported by school district and attributed to the county encompassing the majority of the district.

Source: S.C. Department of Revenue, Index of Taxpaying Ability RFA– LJ/09/06/16

PROPERTY TAX ASSESSED VALUE GROWTH BY COUNTY
Post Act 388 and Recession, 2008 to 2014



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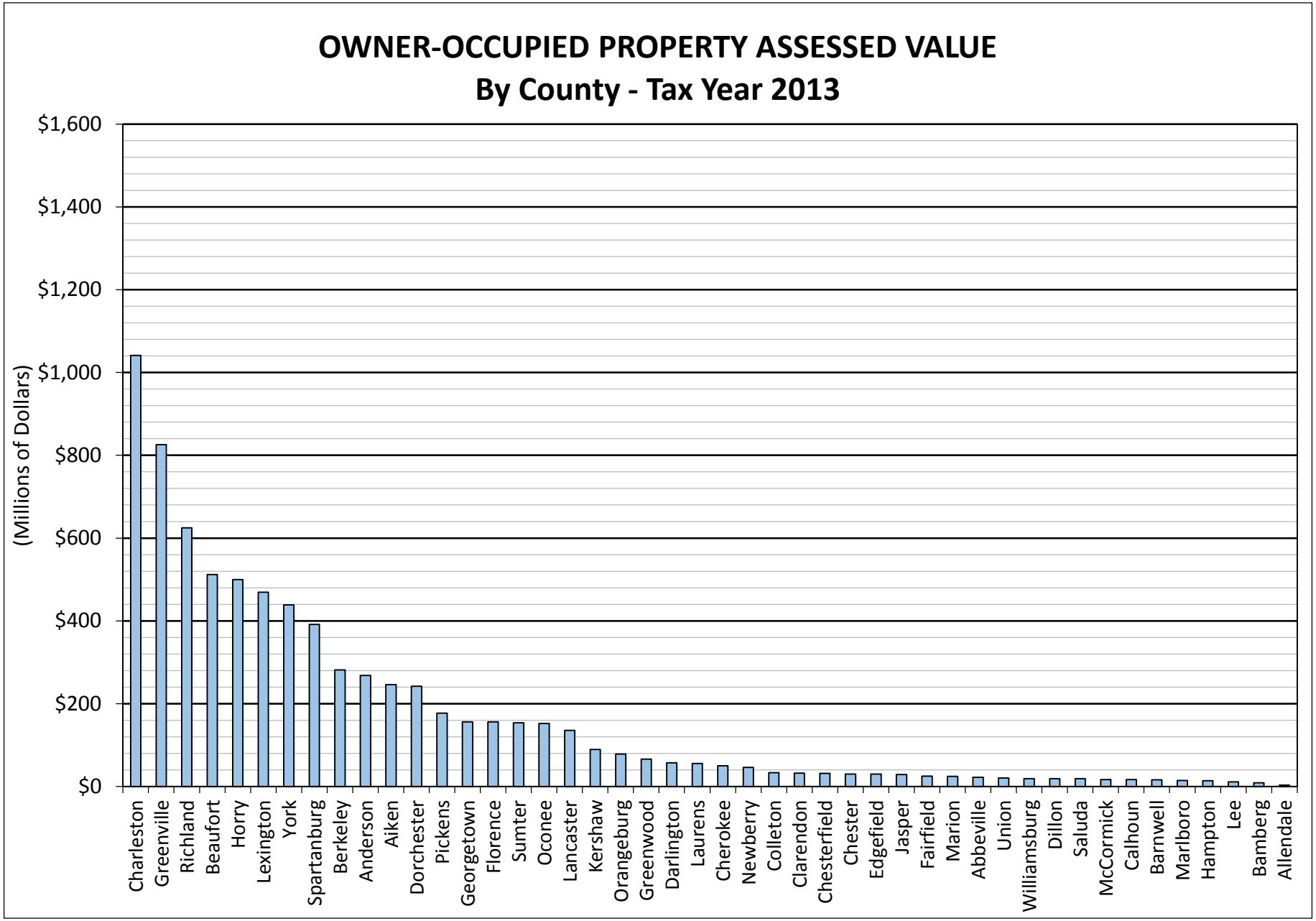
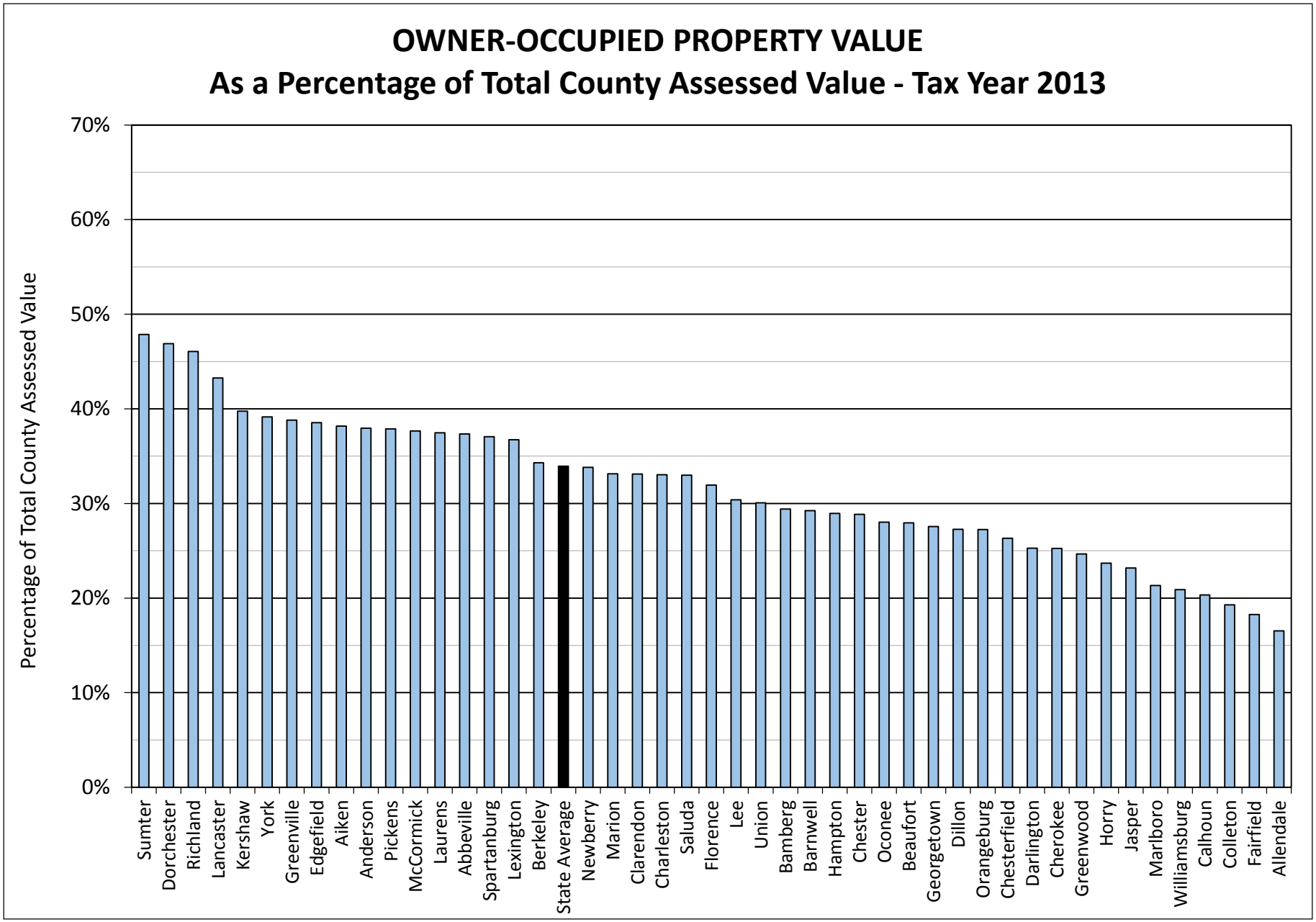
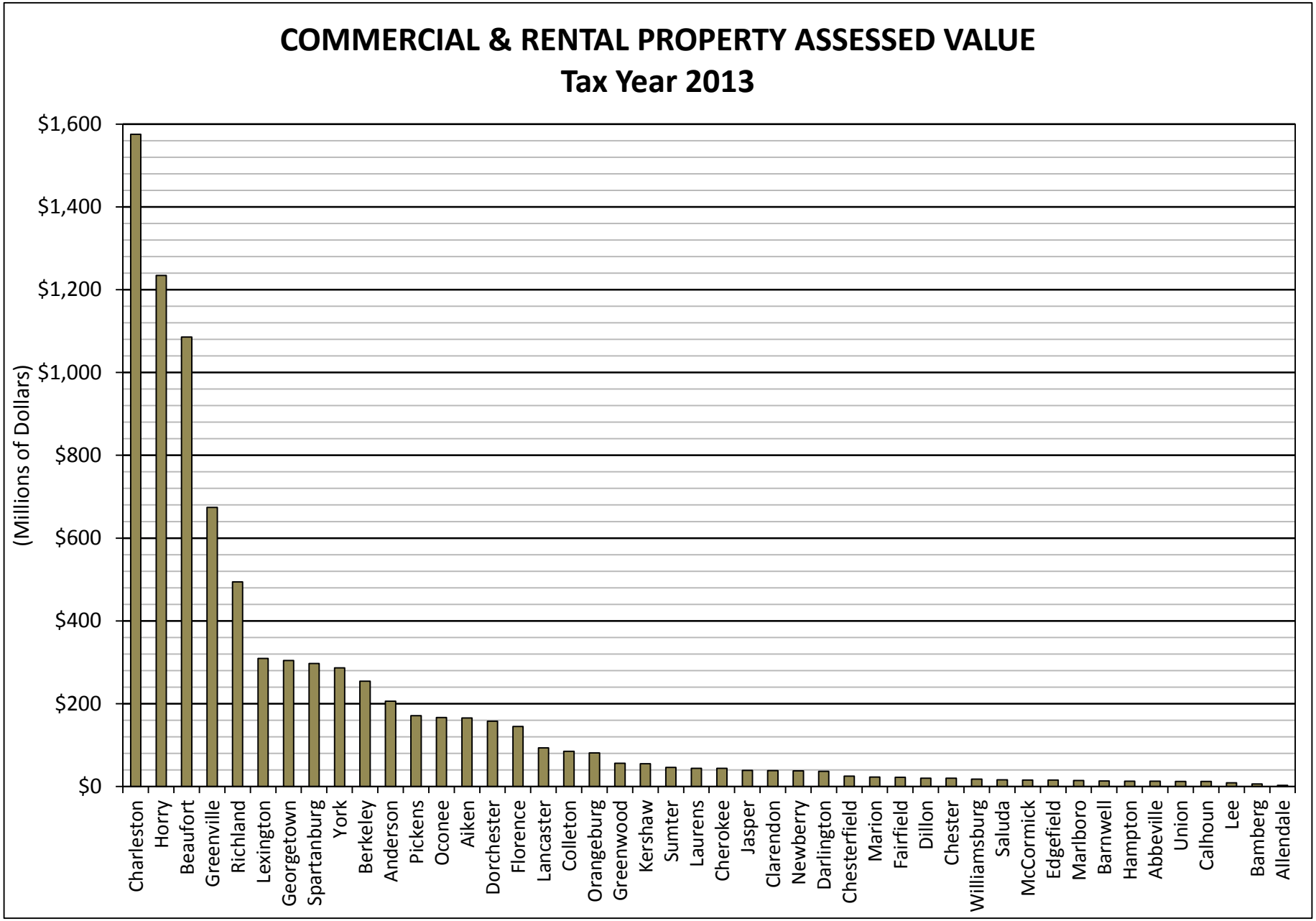
Source: S.C. Department of Revenue, Index of Taxpaying Ability RFA– LJ/09/06/16



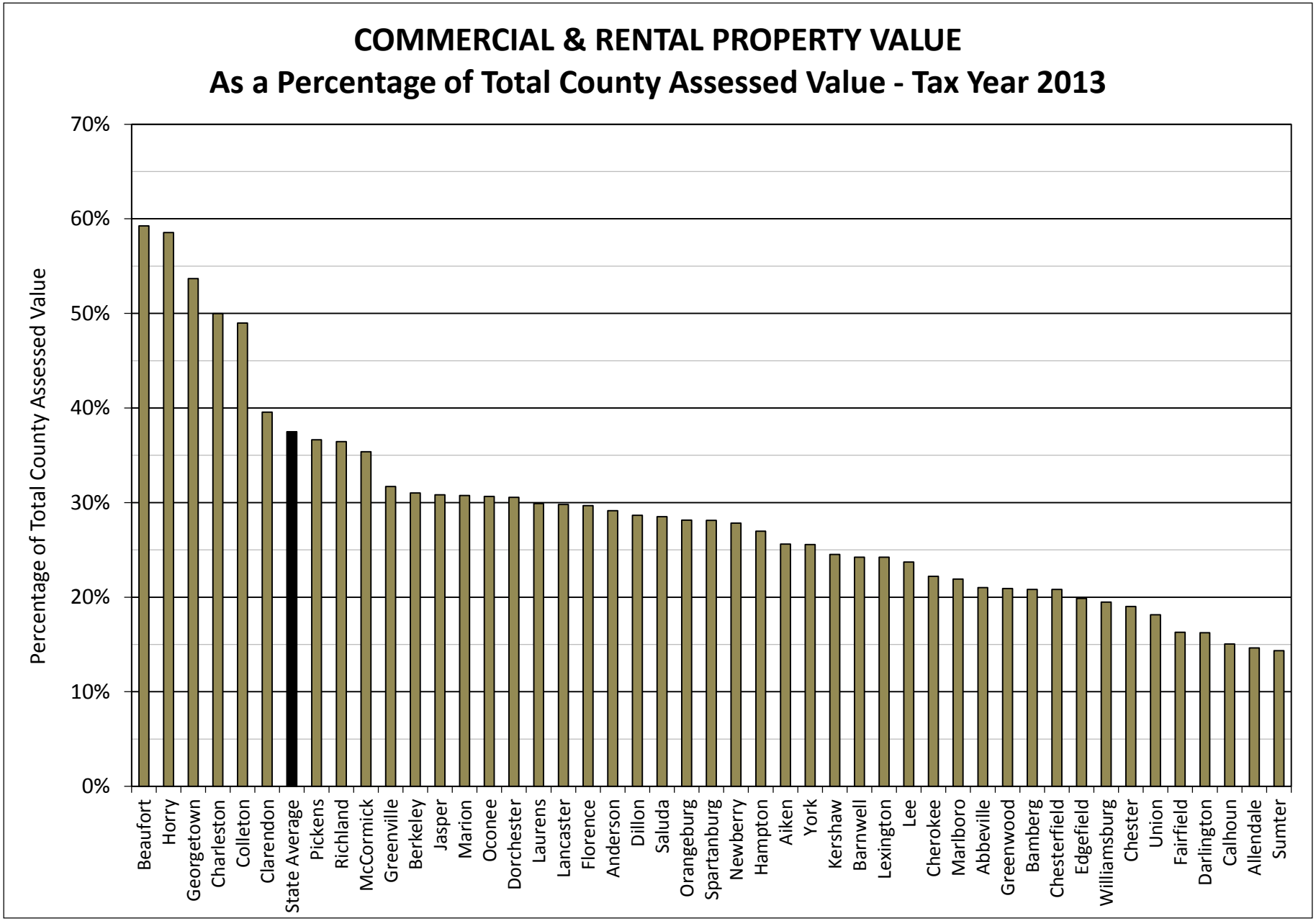
Source: S.C. Department of Revenue, Local Government Report, 2015 RFA - LJ/09/01/16



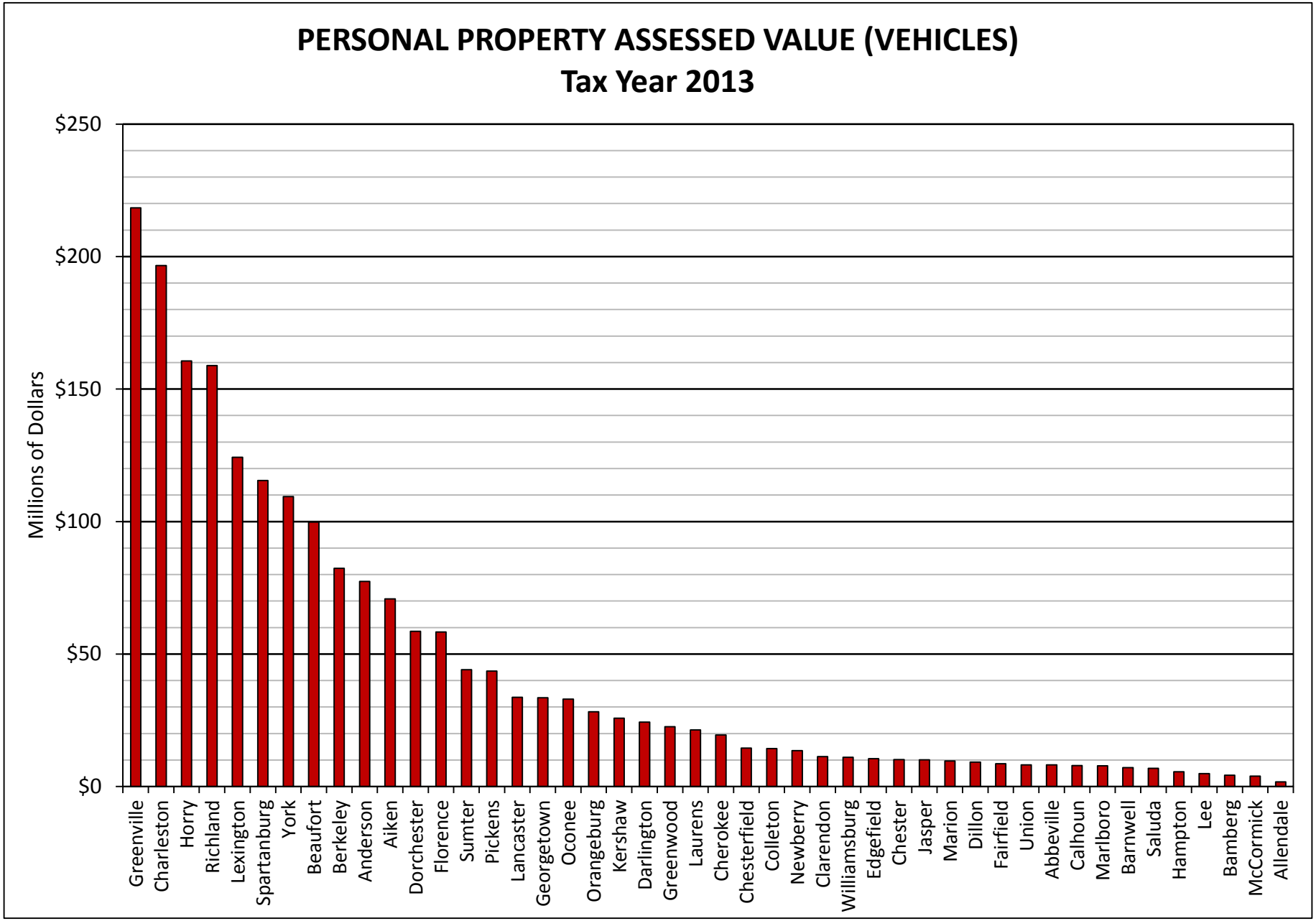
Source: S.C. Department of Revenue, Local Government Report, 2015 RFA - LJ/09/27/16



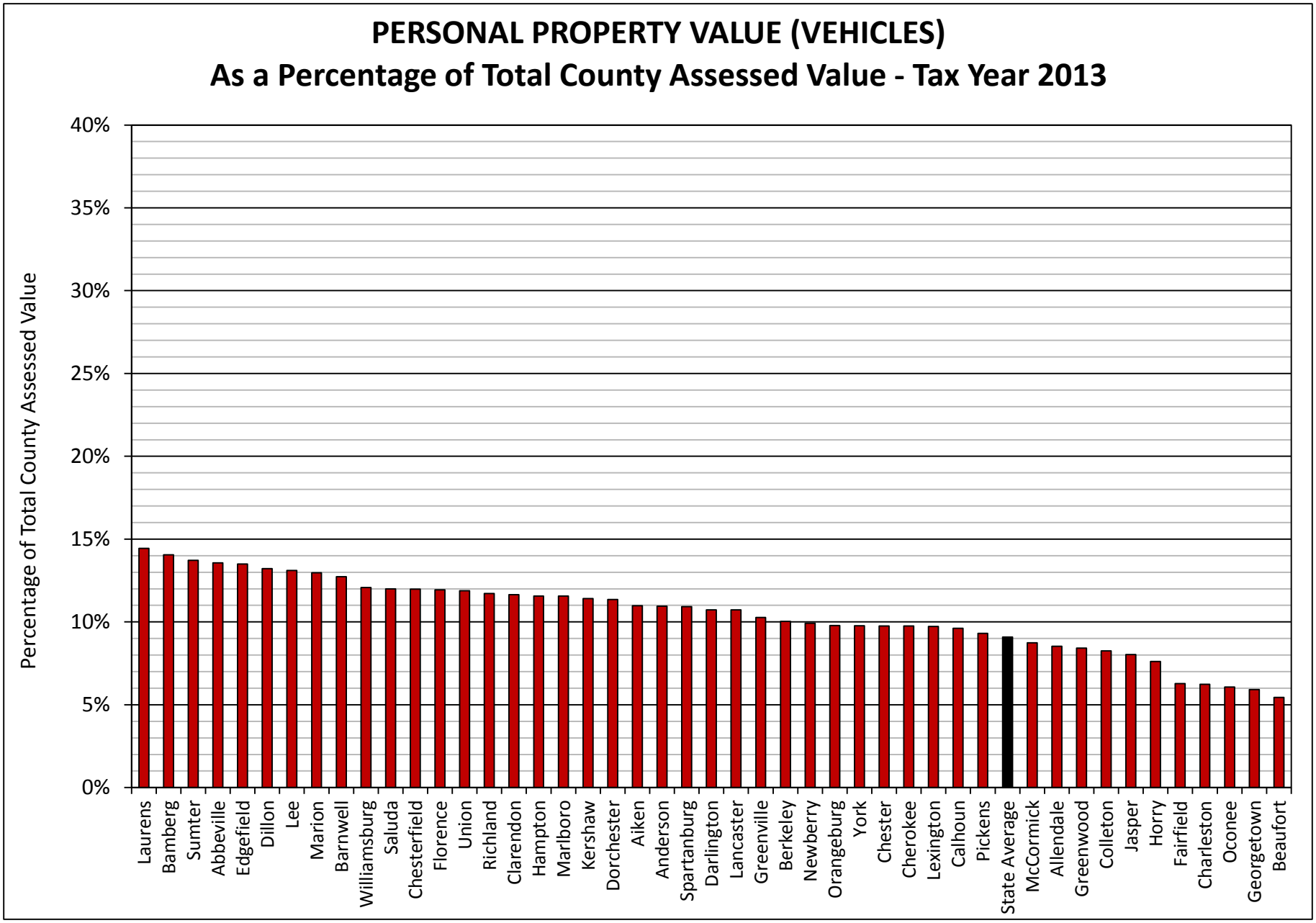
Source: S.C. Department of Revenue, Local Government Report, 2015 RFA - LJ/09/01/16



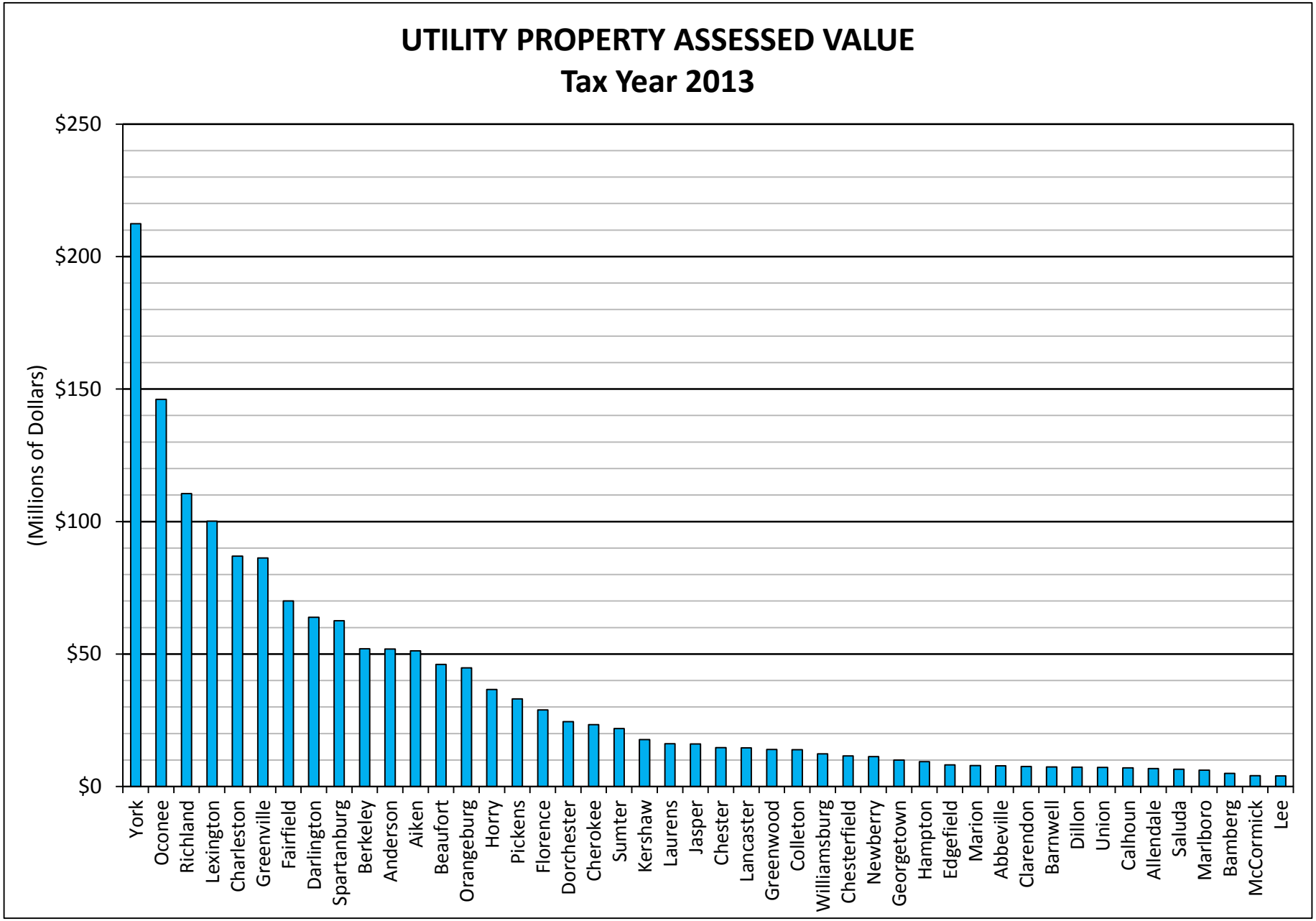
Source: S.C. Department of Revenue, Local Government Report, 2015 RFA - LJ/09/27/16



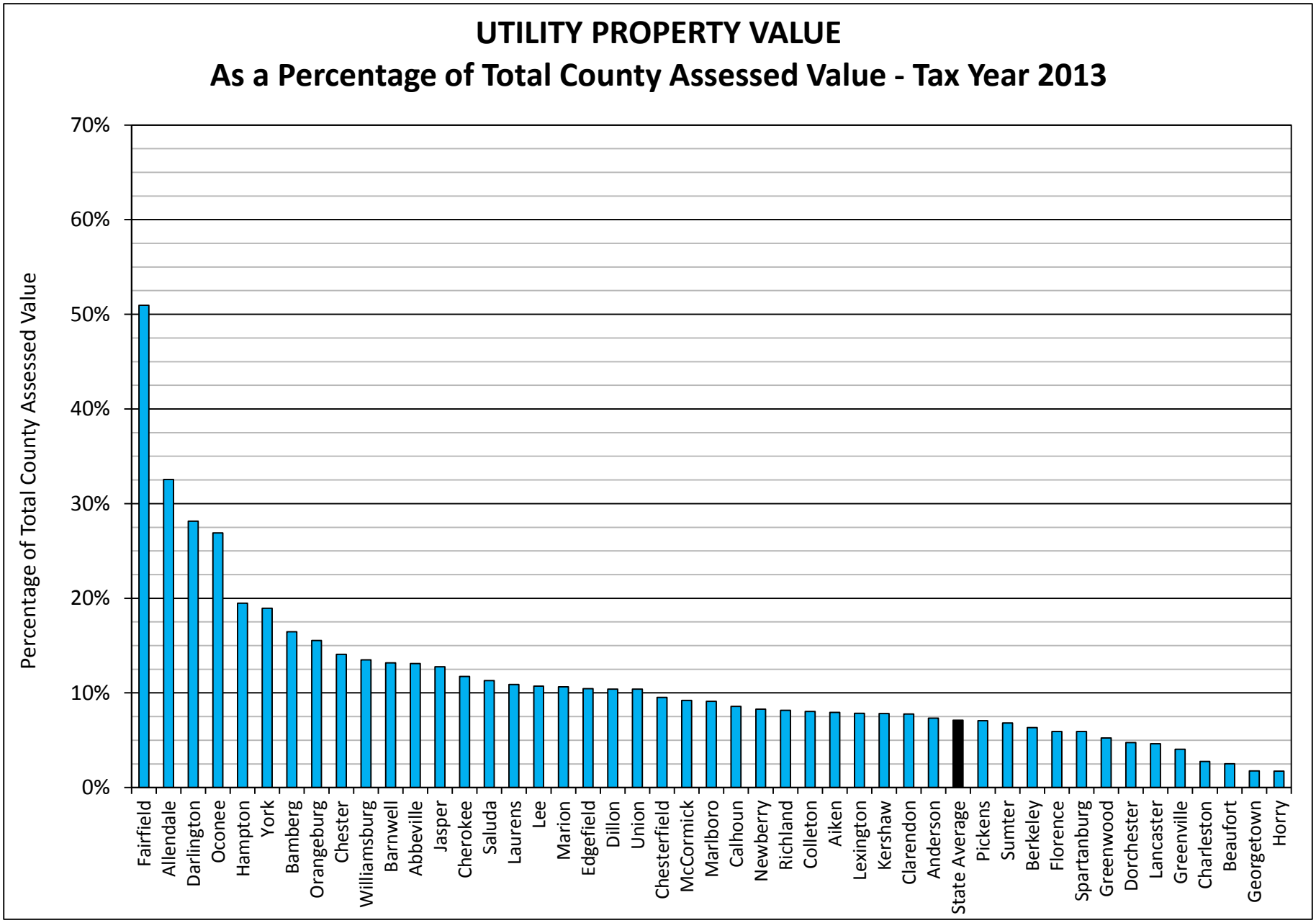
Source: S.C. Department of Revenue, Local Government Report, 2015 RFA - LJ/09/01/16



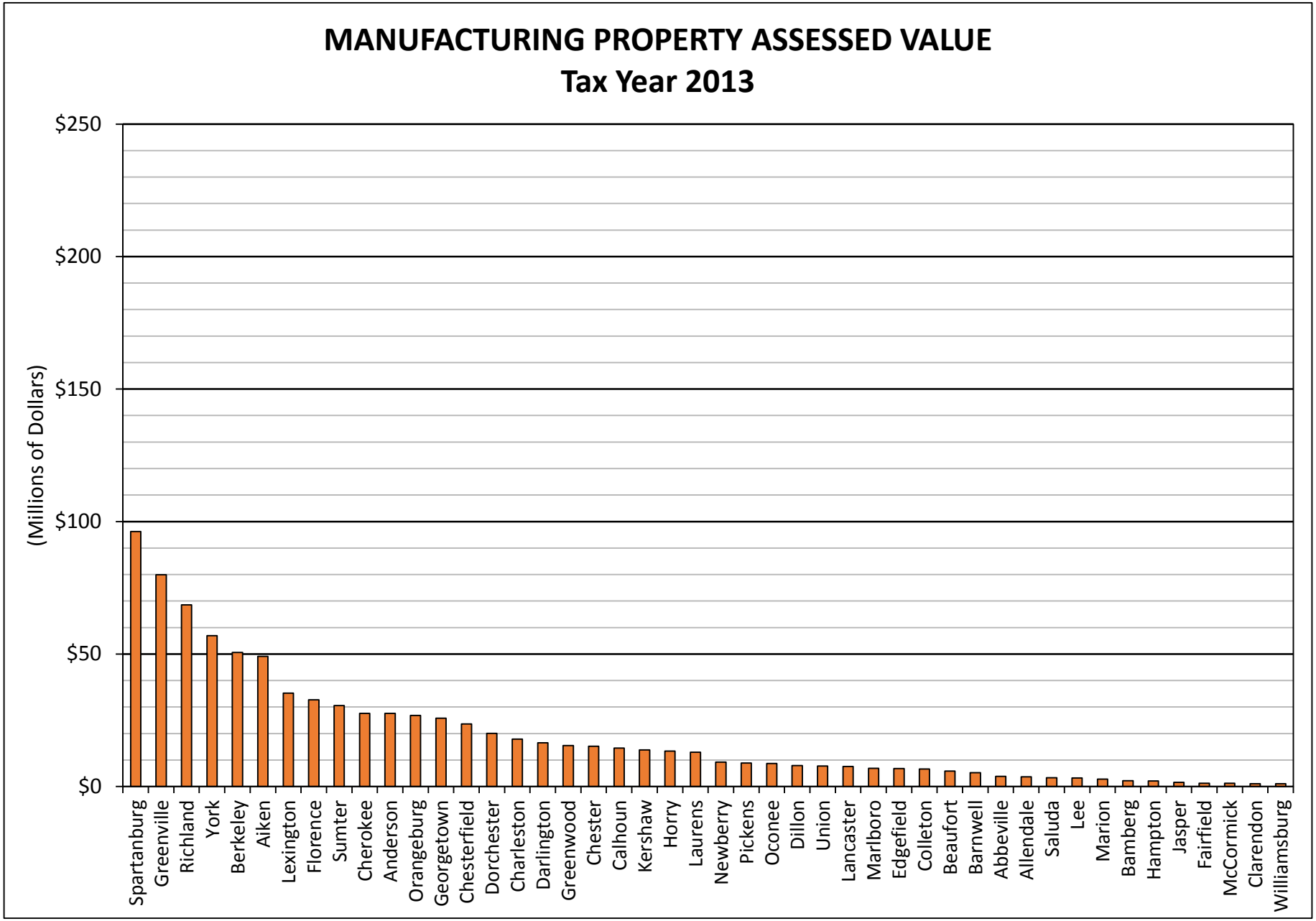
Source: S.C. Department of Revenue, Local Government Report, 2015 RFA - LJ/09/27/16



Source: S.C. Department of Revenue, Local Government Report, 2015 RFA - LJ/09/01/16



Source: S.C. Department of Revenue, Local Government Report, 2015 RFA - LJ/09/27/16



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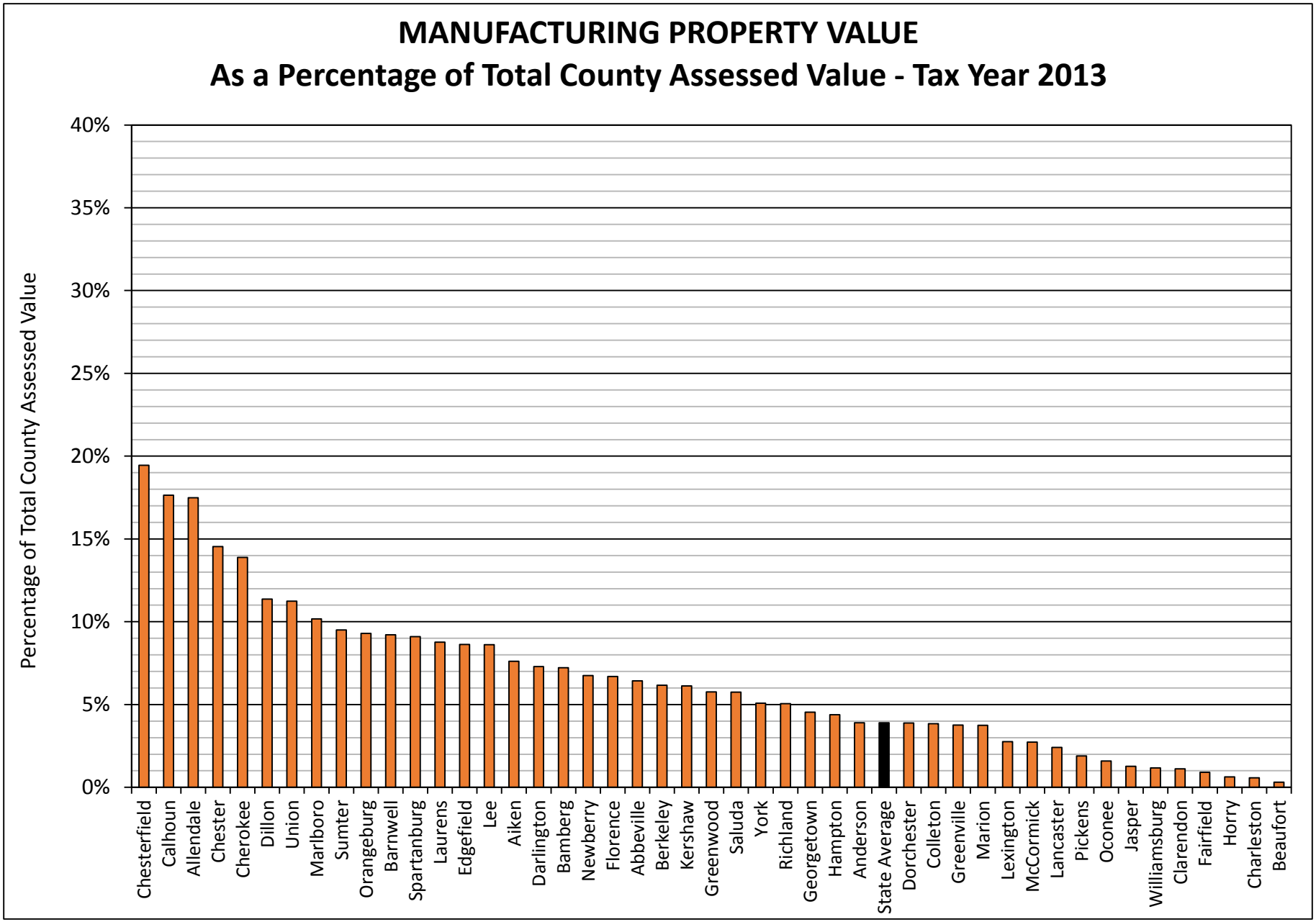
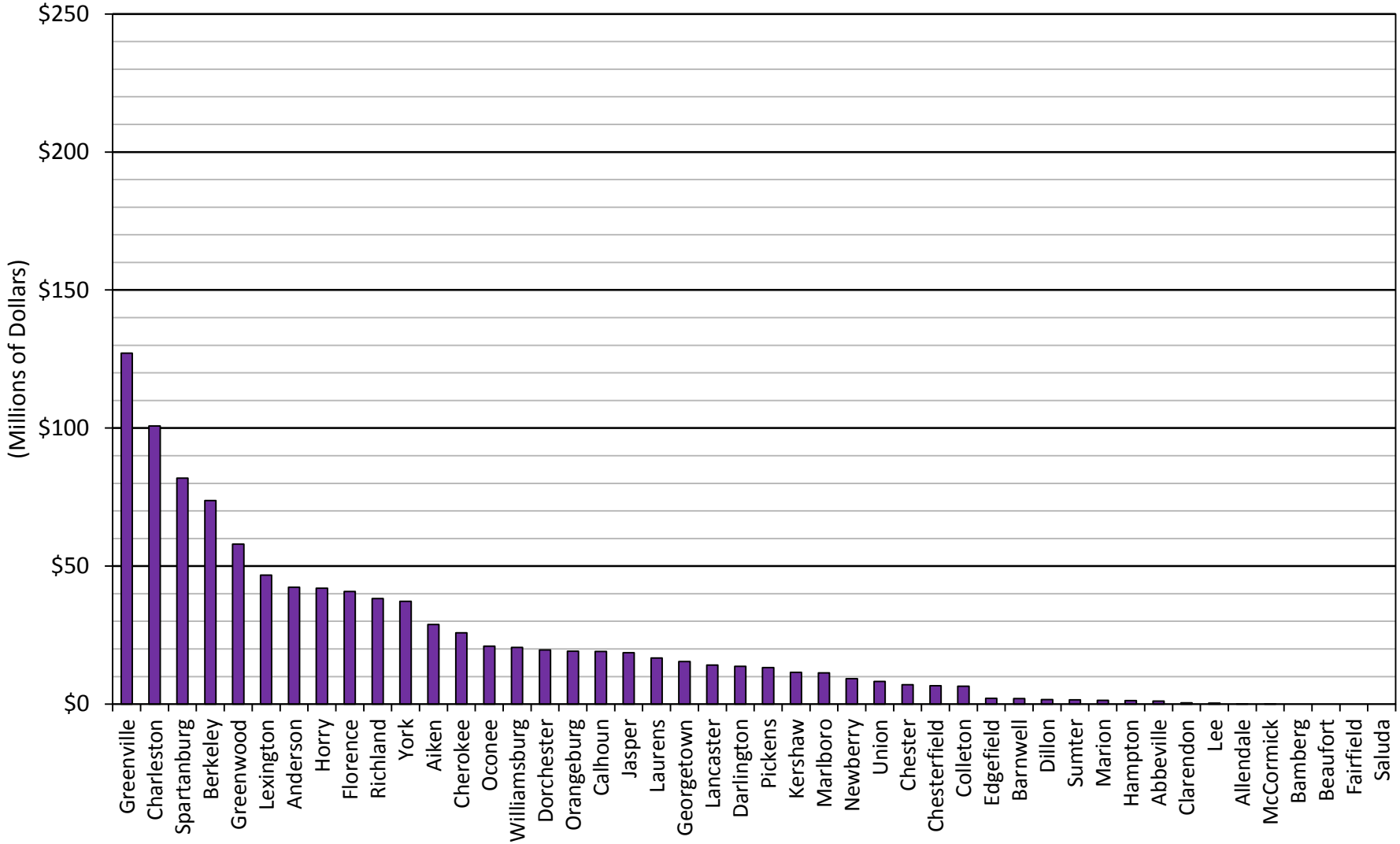


Source: S.C. Department of Revenue, Local Government Report, 2015 RFA - LJ/09/27/16

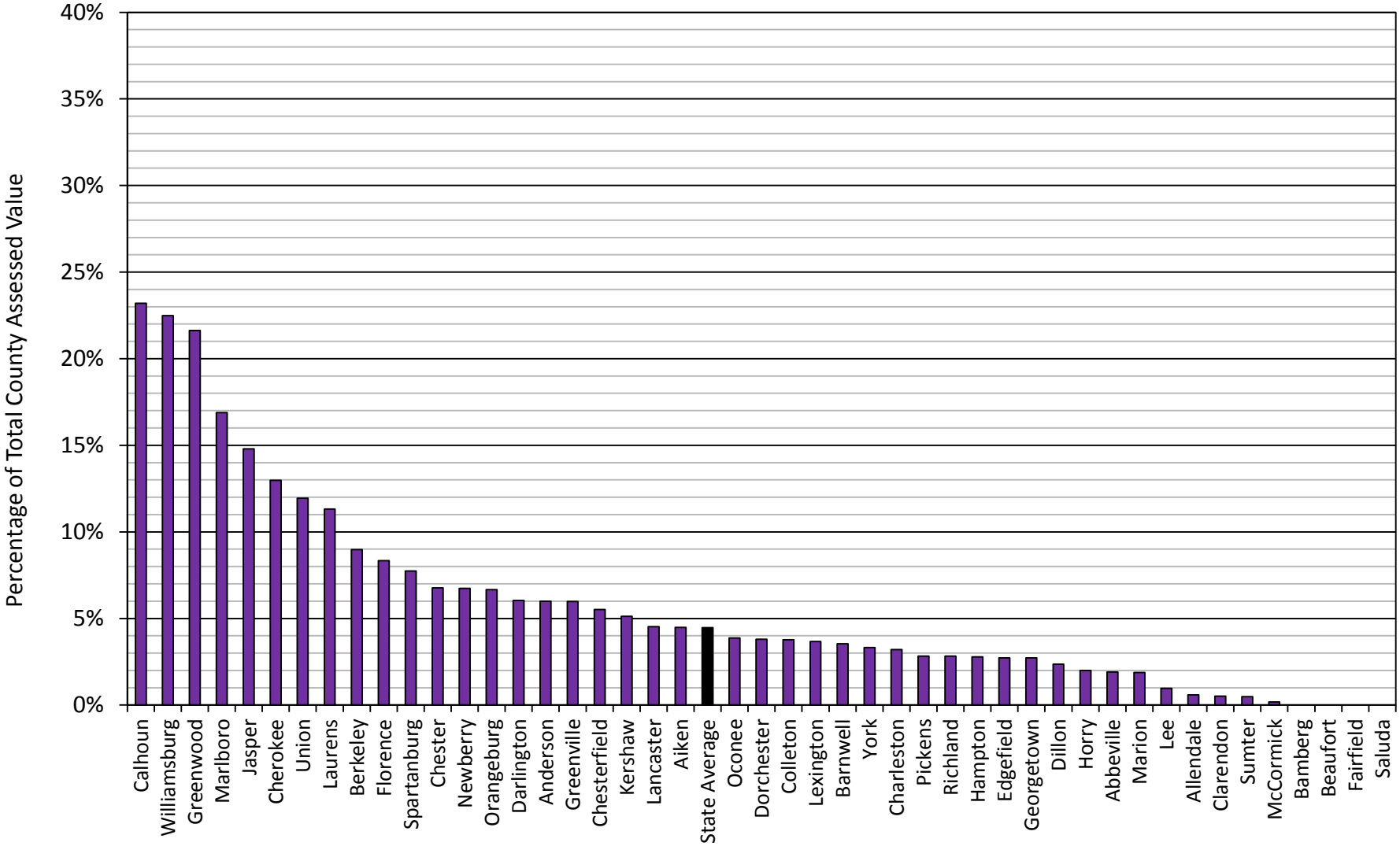
FEE-IN-LIEU PROPERTY ASSESSED VALUE
Tax Year 2013



*Fee-in-lieu assessed values imputed by DOR based upon total fee-in-lieu revenue divided by total millage.

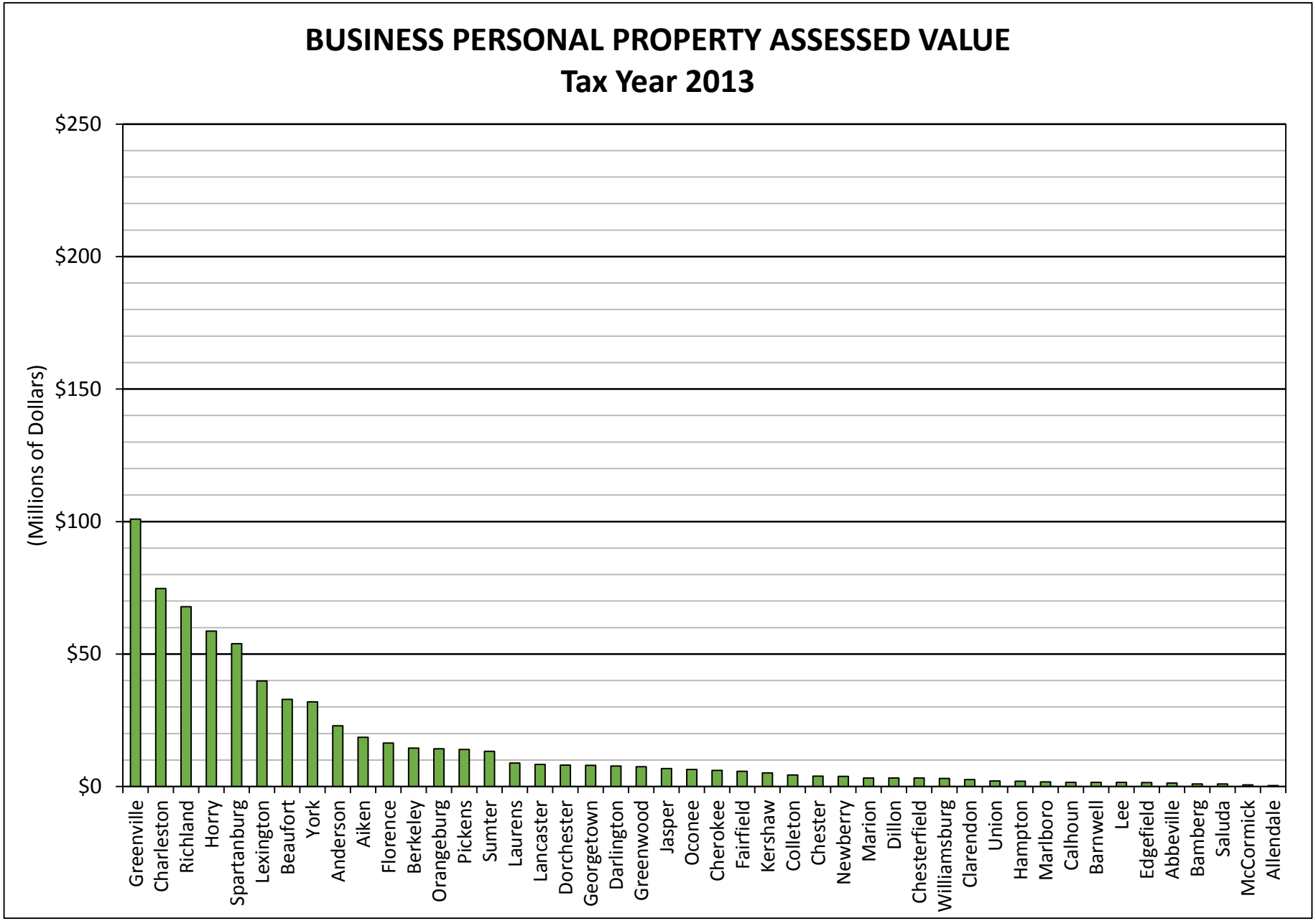
Source: S.C. Department of Revenue, Local Government Report, 2015 RFA - LJ/09/01/16

FEE-IN-LIEU PROPERTY VALUE
As a Percentage of Total County Assessed Value - Tax Year 2013



*Fee-in-lieu assessed values imputed by DOR based upon total fee-in-lieu revenue divided by total millage.

Source: S.C. Department of Revenue, Local Government Report, 2015 RFA - LJ/09/27/16



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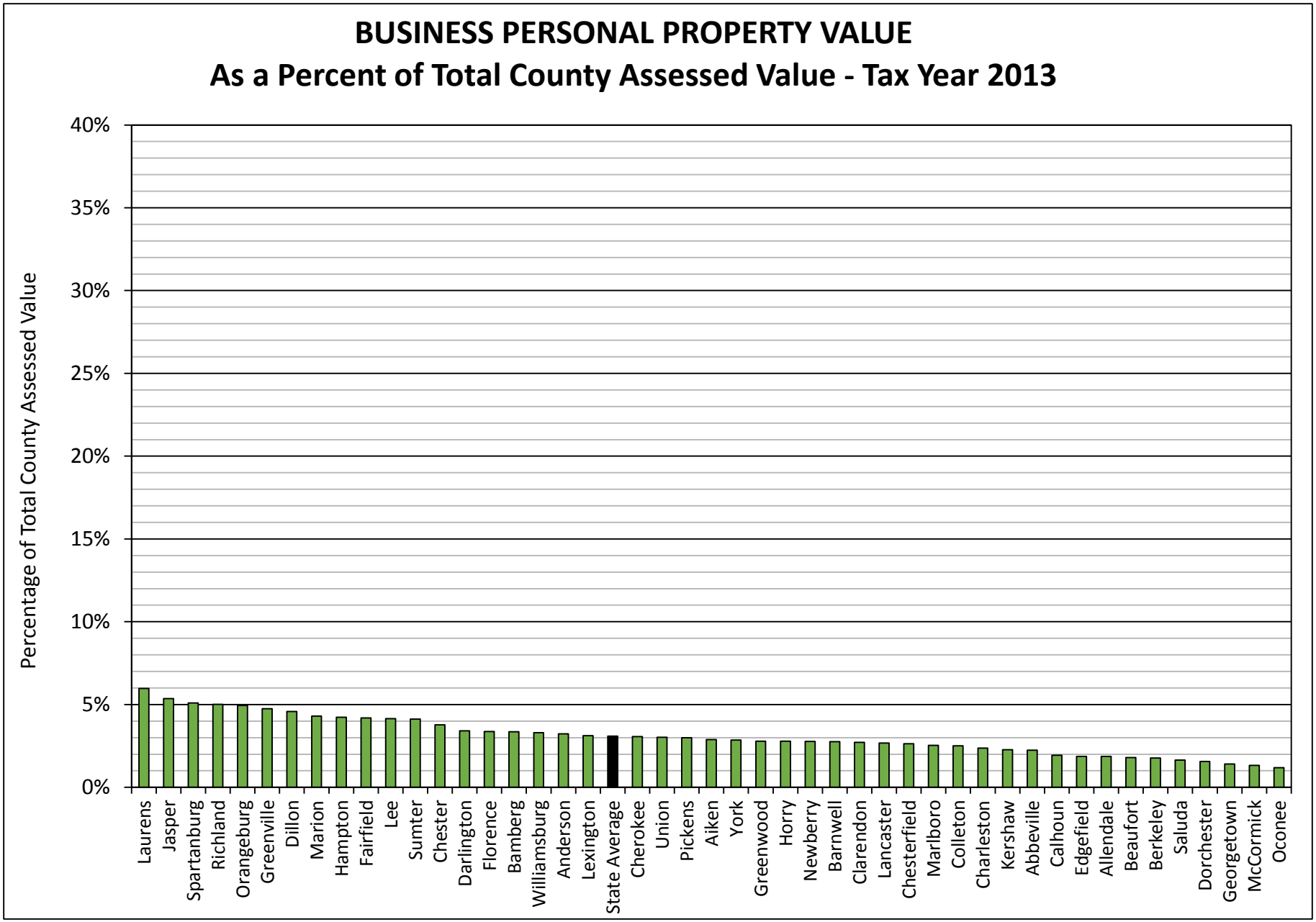
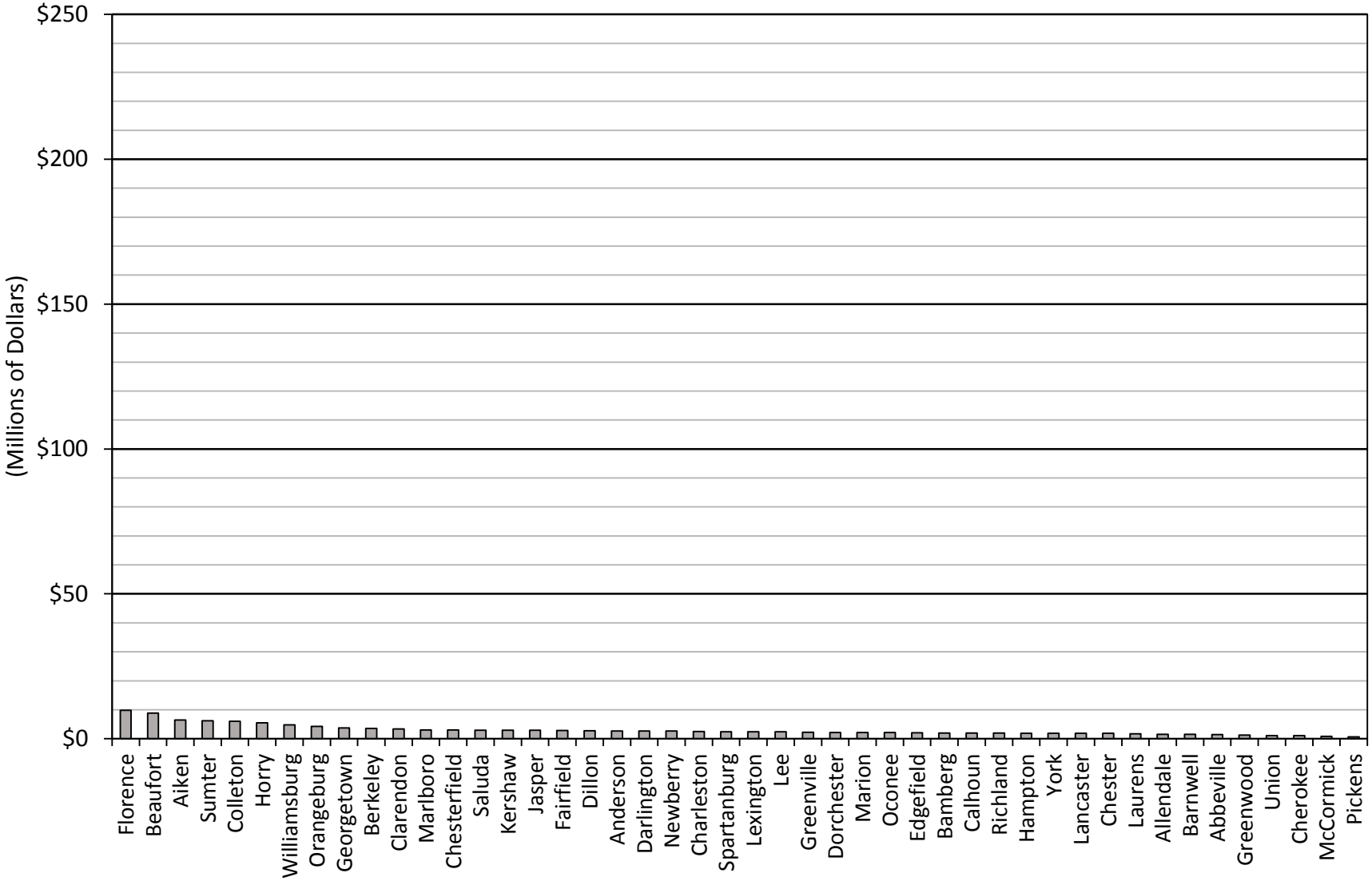


Source: S.C. Department of Revenue, Local Government Report, 2015 RFA - LJ/09/27/16

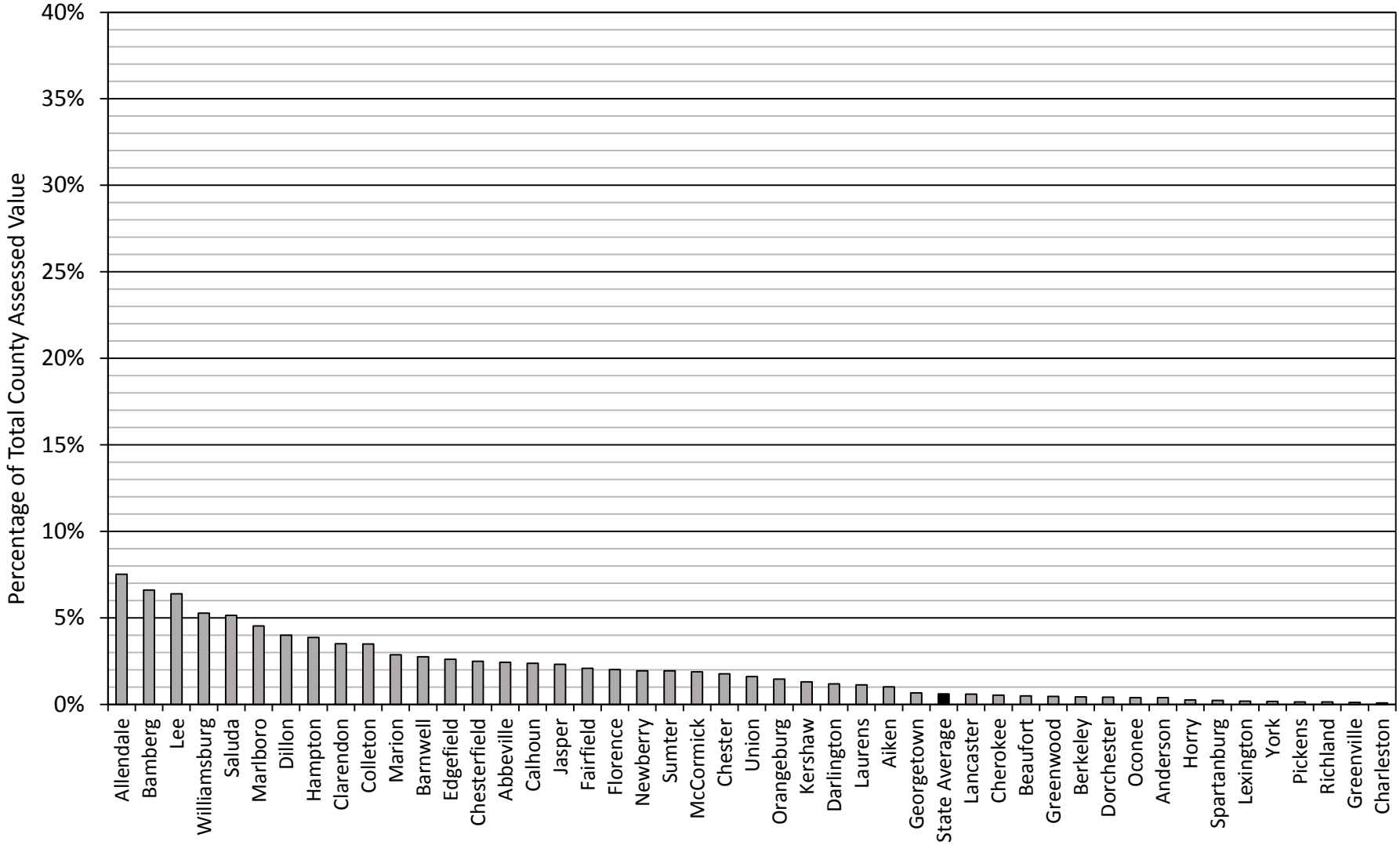
AGRICULTURAL PROPERTY ASSESSED VALUE
Tax Year 2013



*Includes corporate (6%) and private (4%) agricultural use property.

Source: S.C. Department of Revenue, Local Government Report, 2015 RFA - LJ/09/27/16

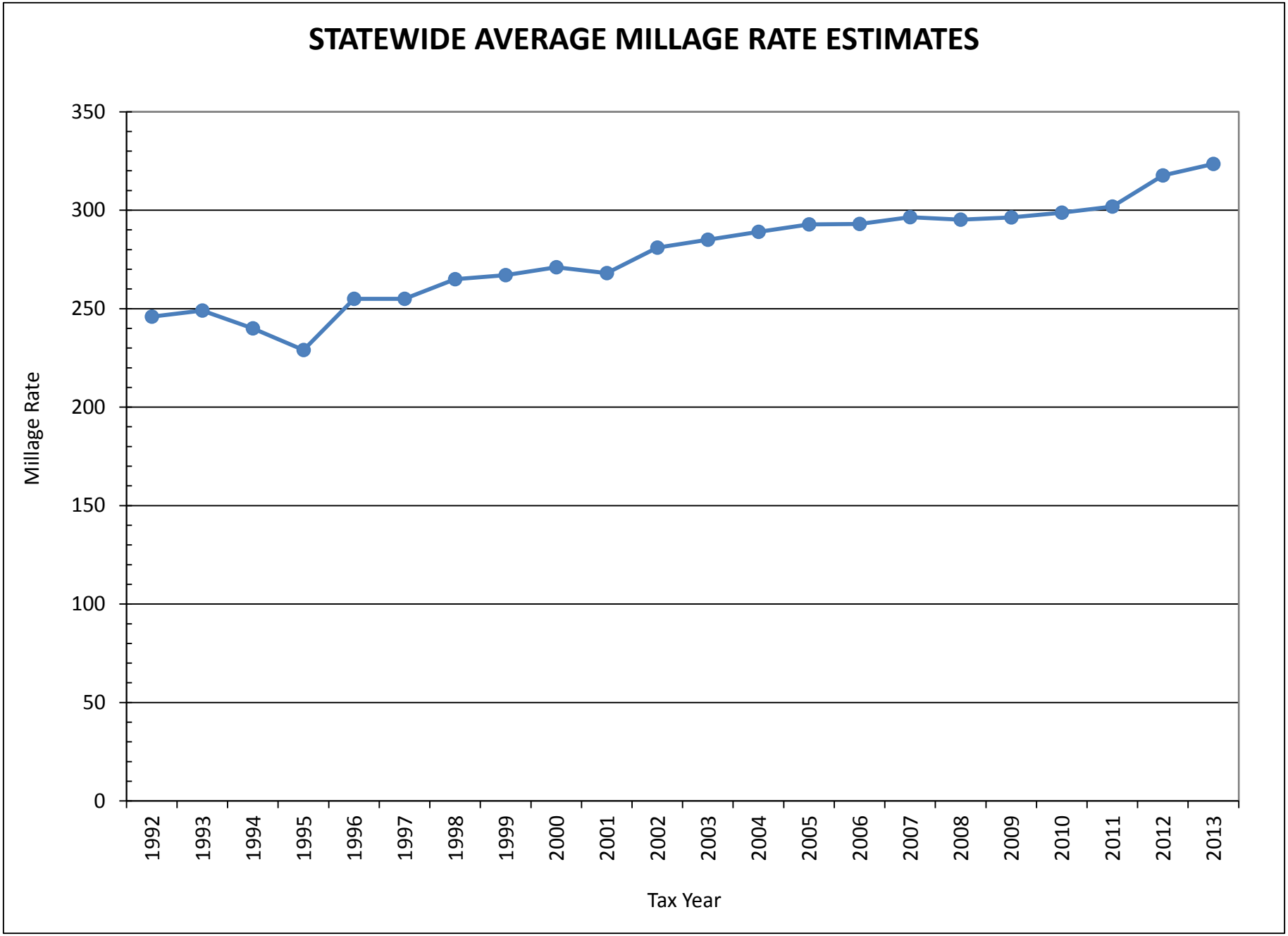
AGRICULTURAL PROPERTY VALUE
As a Percent of Total County Assessed Value - Tax Year 2013



*Includes corporate (6%) and private (4%) agricultural use property.

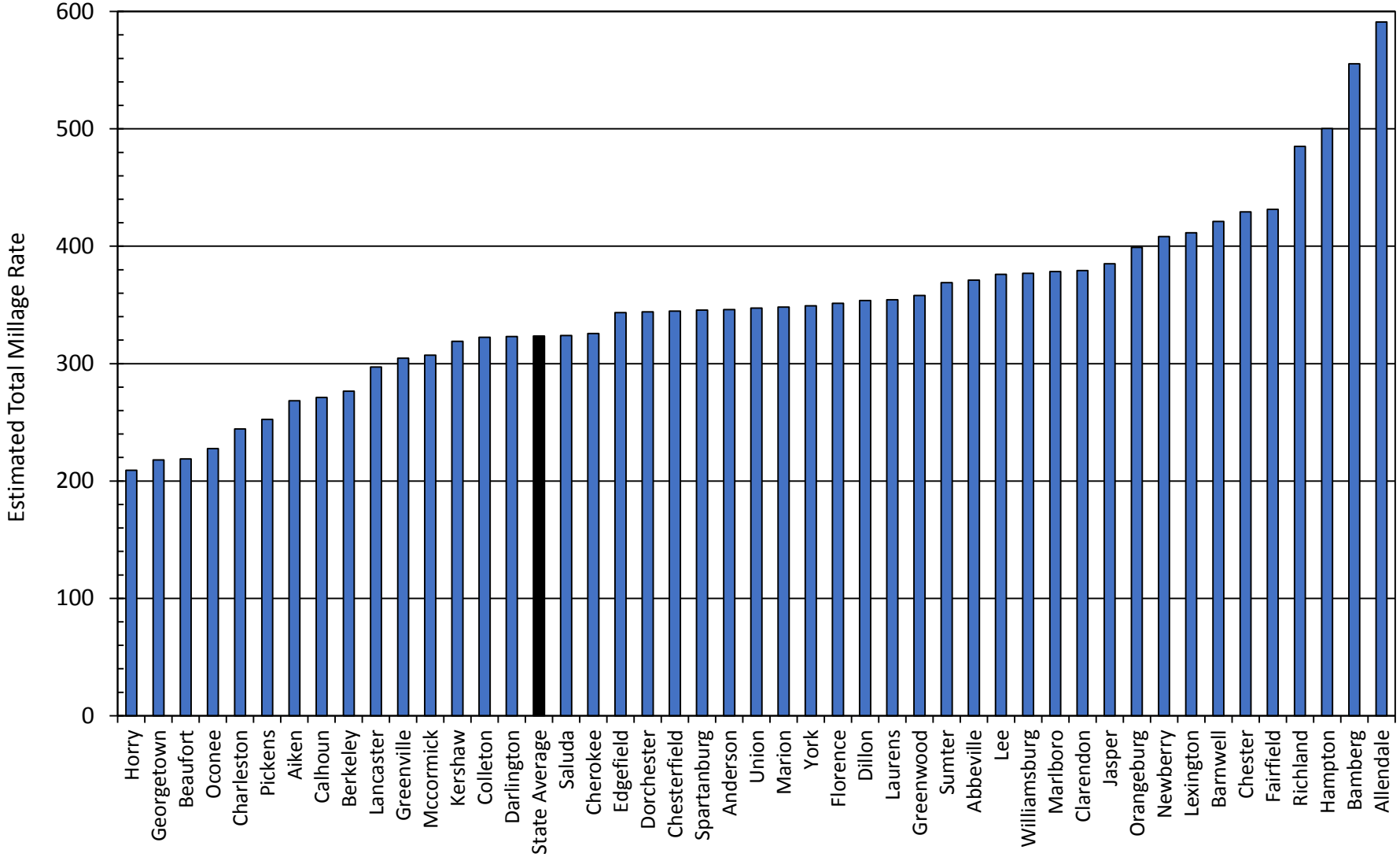
Source: S.C. Department of Revenue, Local Government Report, 2015 RFA - LJ/09/27/16

PROPERTY TAX MILLAGE RATES



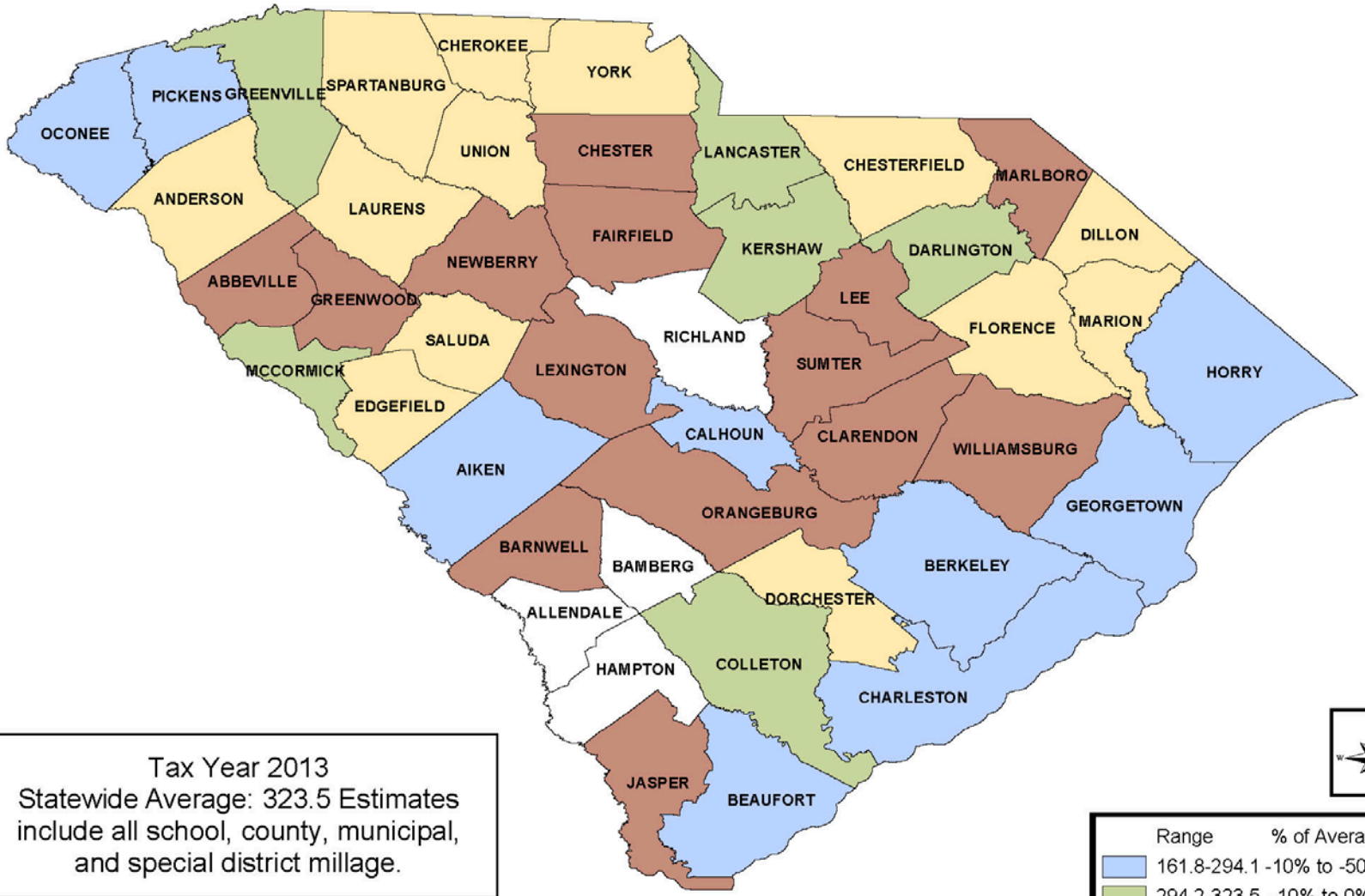
Source: S.C. Department of Revenue, statewide millage rate RFA– LJ/09/06/16

TAX YEAR 2013 ESTIMATED AVERAGE TOTAL MILLAGE RATE
Includes School, County, Municipal, and Special District Millage



Source: S.C. Revenue and Fiscal Affairs Office - LJ/09/06/16

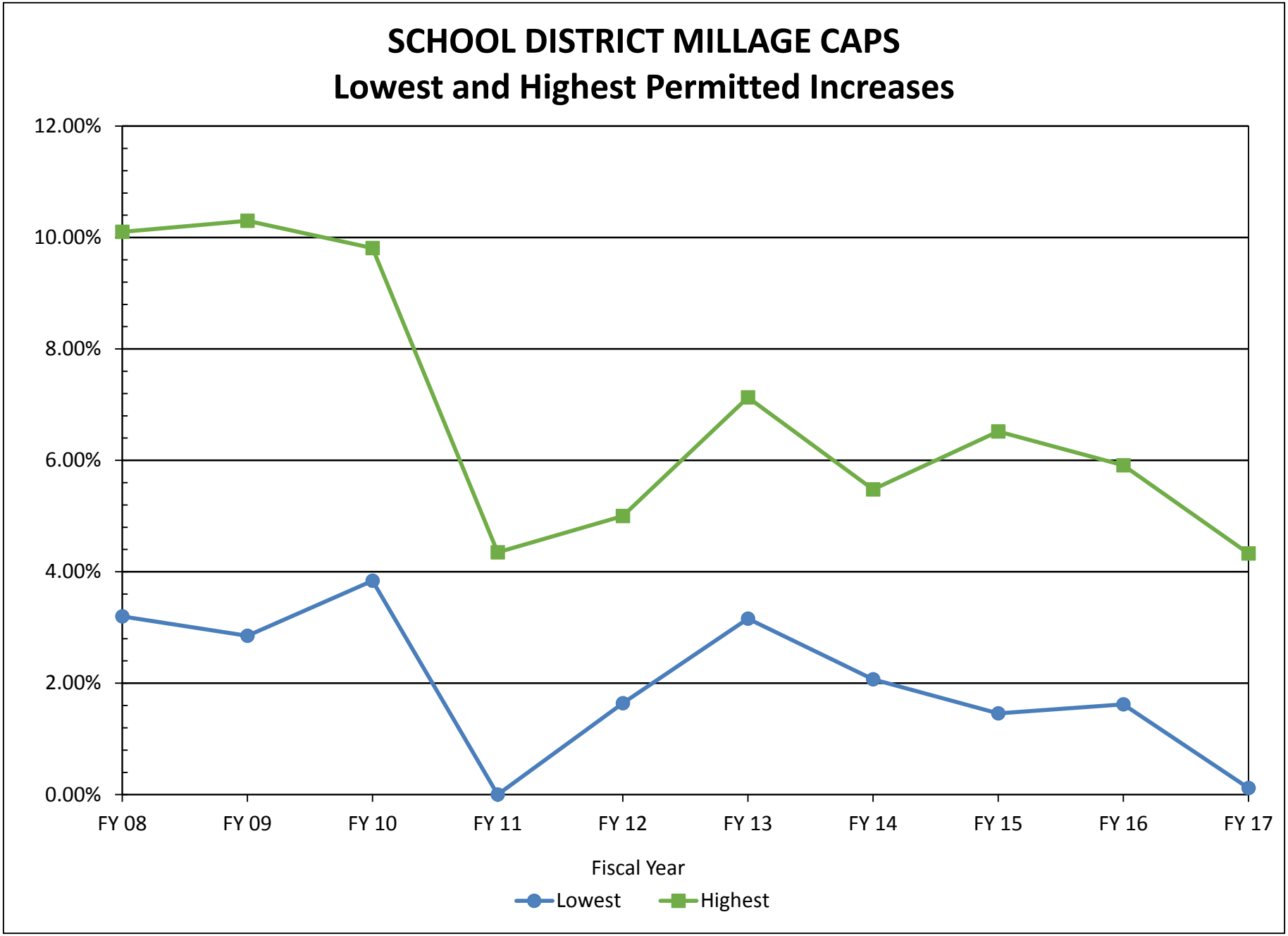
ESTIMATED AVERAGE TOTAL MILLAGE RATE



Tax Year 2013
Statewide Average: 323.5 Estimates include all school, county, municipal, and special district millage.

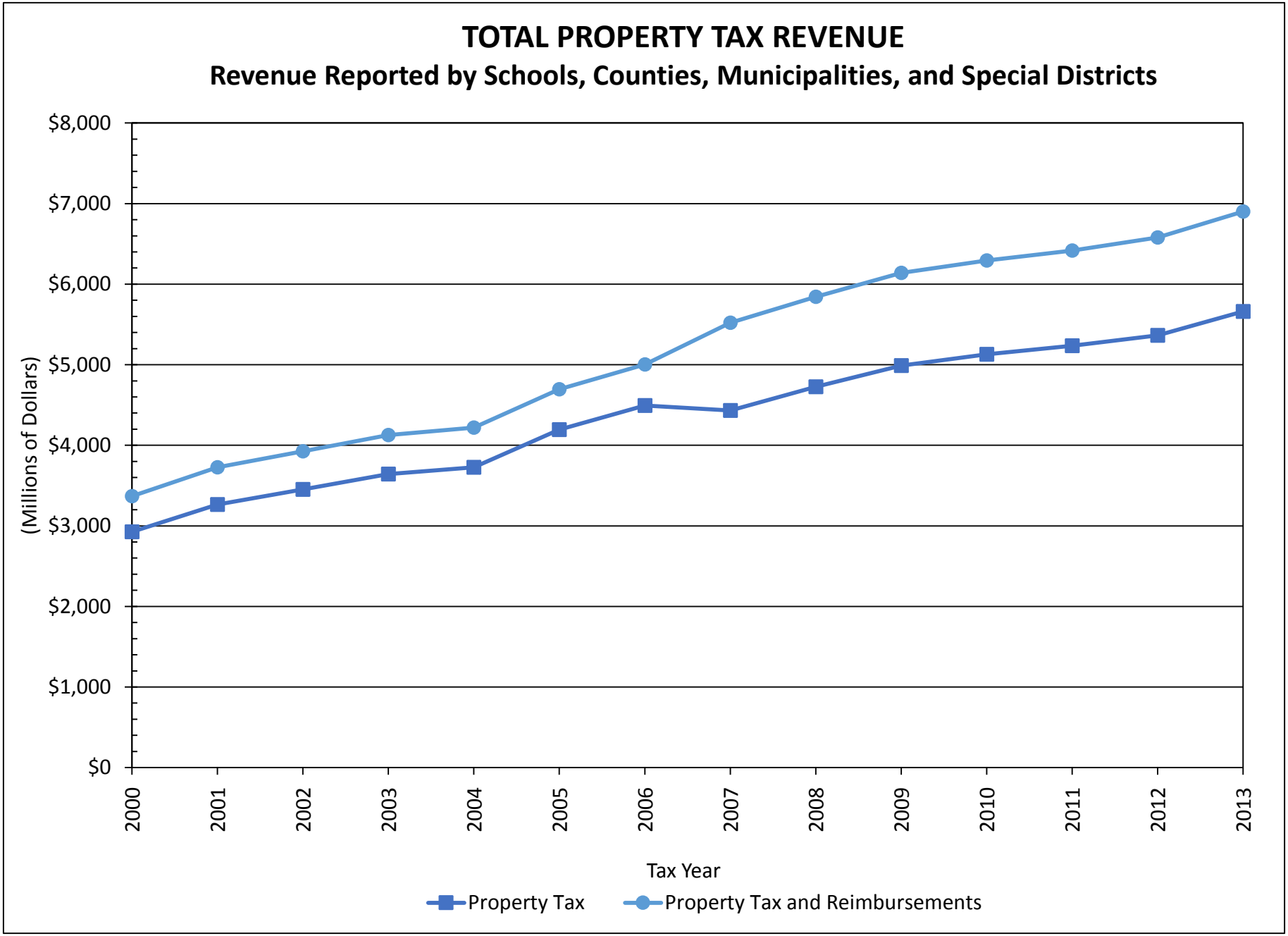
Range	% of Average
161.8-294.1	-10% to -50%
294.2-323.5	-10% to 0%
323.6-355.9	0% to 10%
356.0-484.5	10% to 50%
484.6-591.0	50%+

South Carolina Revenue and Fiscal Affairs Office

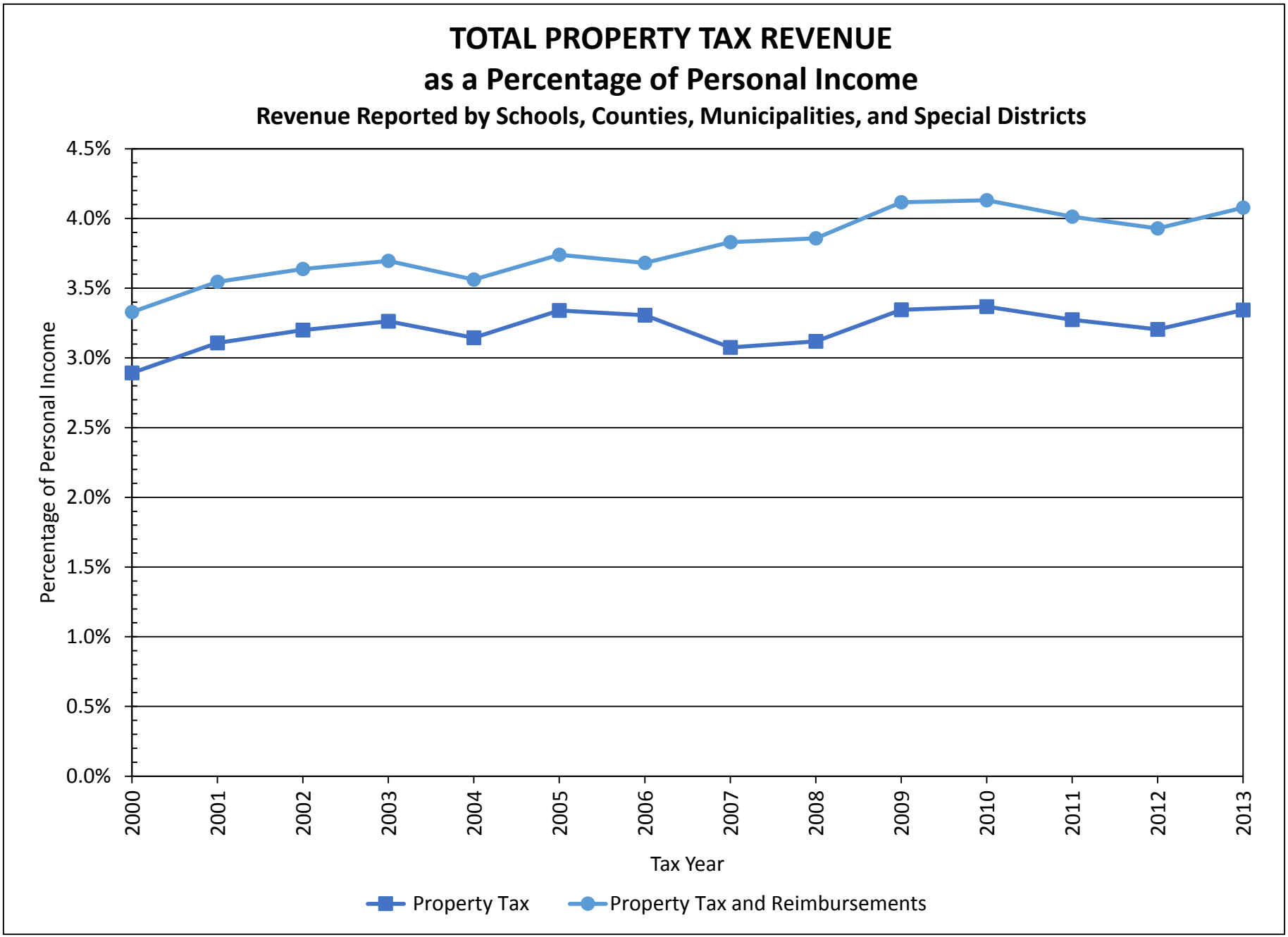


Source: S.C. Revenue and Fiscal Affairs Office - LJ/09/06/16

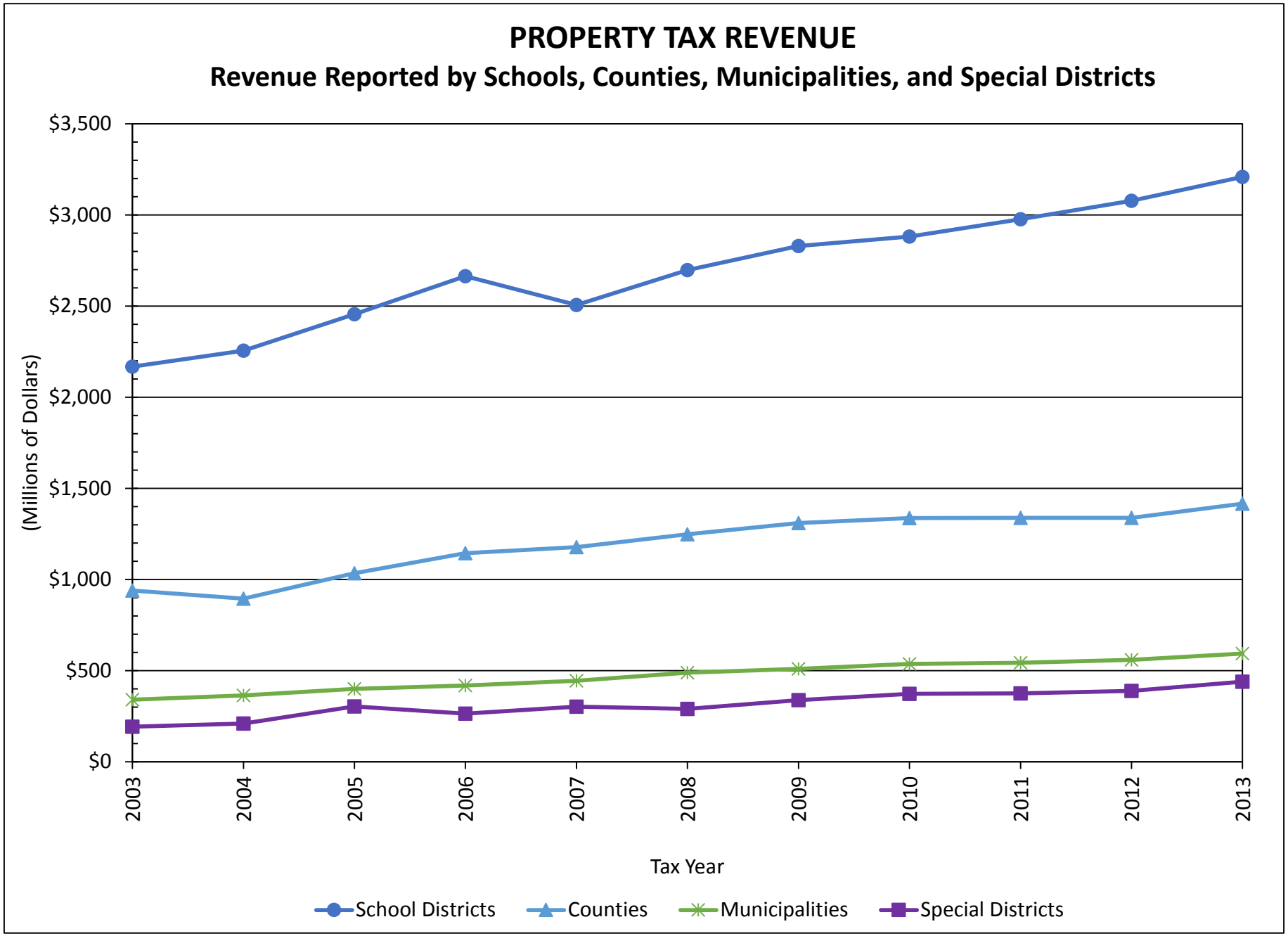
PROPERTY TAX REVENUE



Source: S.C. Department of Revenue, Local Government Report; S.C. Revenue and Fiscal Affairs Office, Local Government Finance Report – LJ/09/08/16



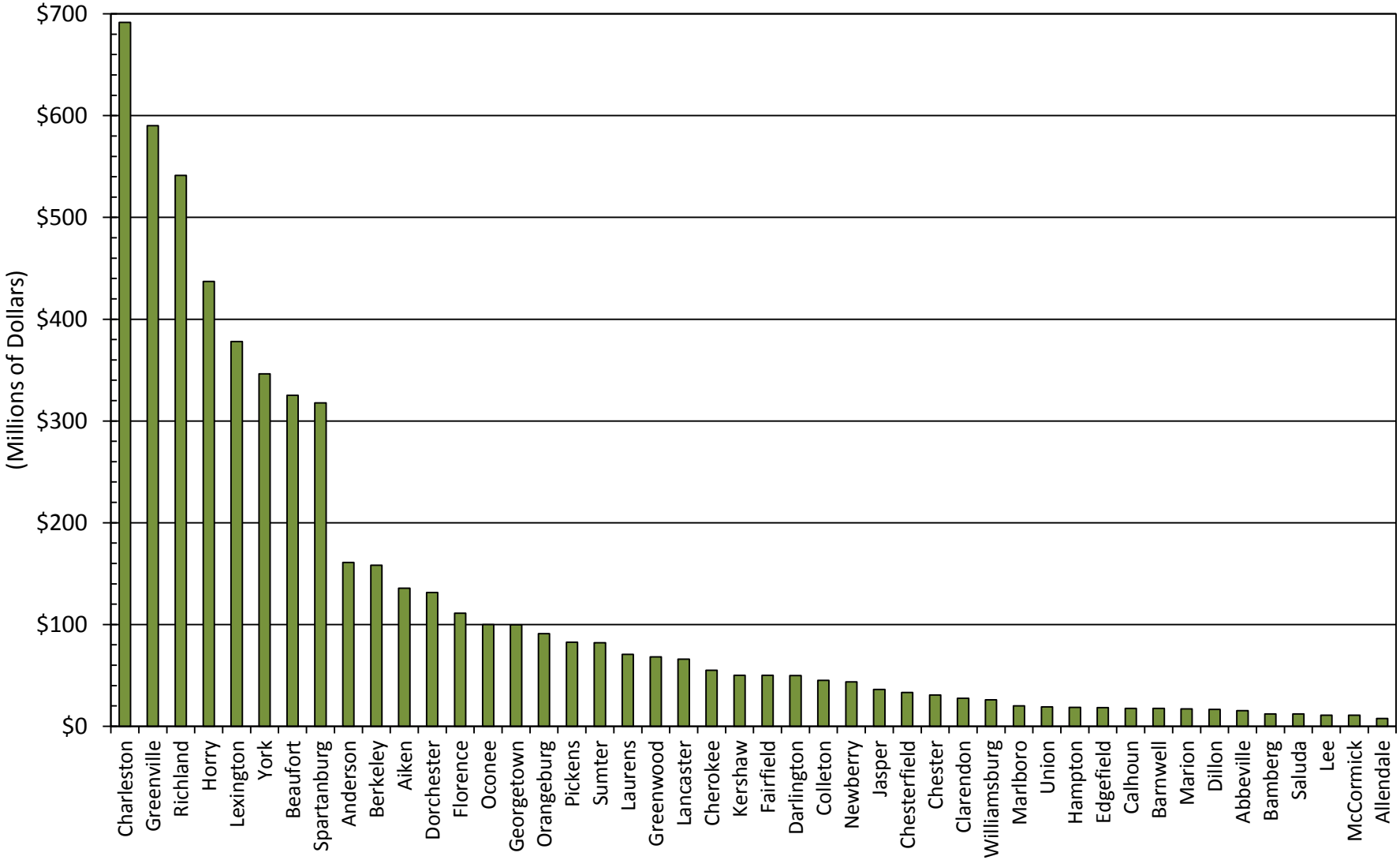
Source: U.S. Department of Commerce, Bureau of Economic Analysis; S.C. Department of Revenue, Local Government Report; S.C. Revenue and Fiscal Affairs Office, Local Government Finance Report – LJ/09/08/16



Source: S.C. Revenue and Fiscal Affairs Office, Local Government Finance Report – LJ/09/06/16

TOTAL PROPERTY TAX REVENUE-TAX YEAR 2013

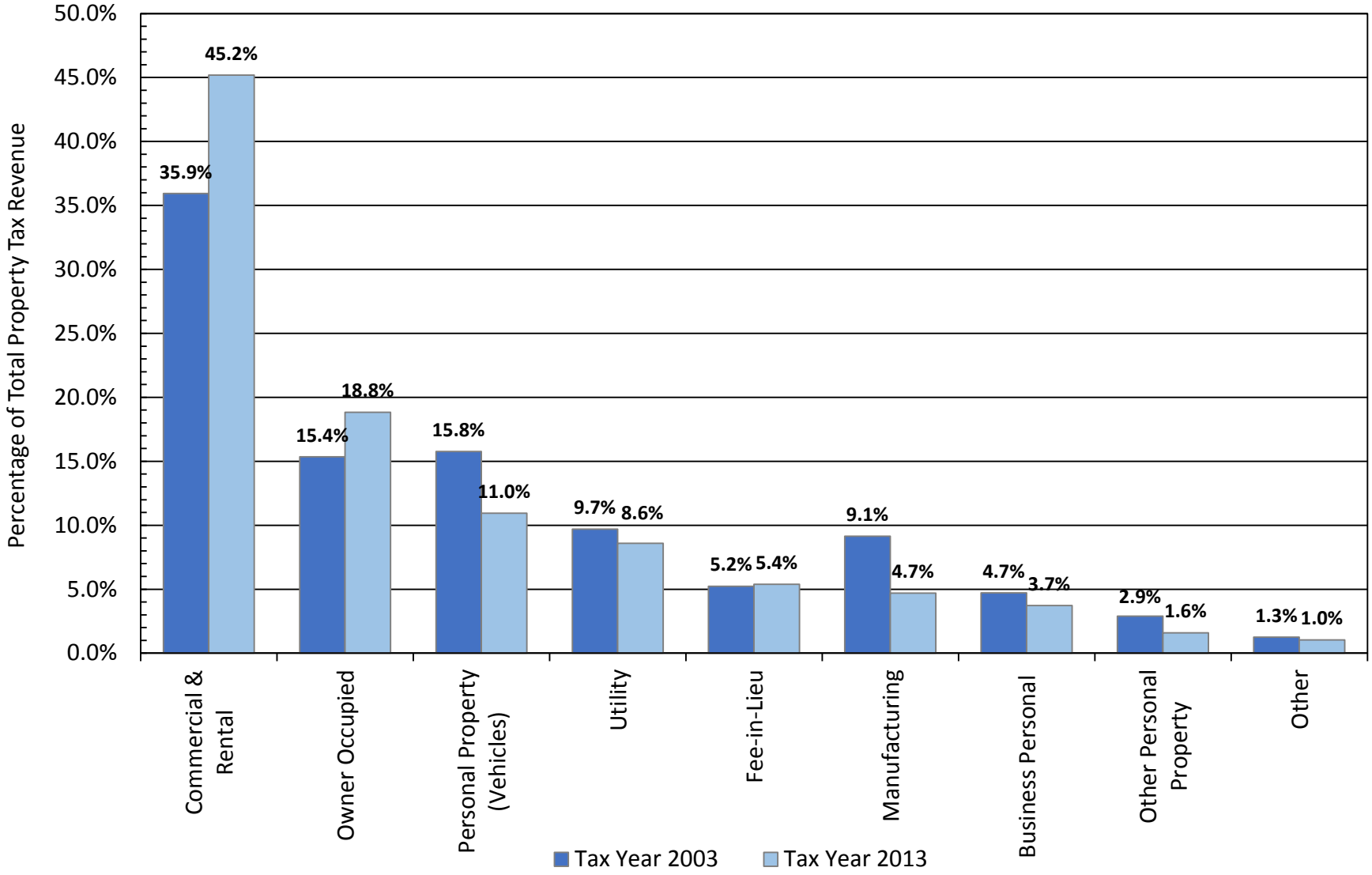
Reported by School Districts, Counties, Municipalities, and Special Districts



Note: School district taxes reported in the county encompassing the majority of the district. Figures do not include state reimbursements for property tax relief.

Source: S.C. Revenue and Fiscal Affairs Office, Local Government Finance Report – LJ/09/01/16

ESTIMATED PERCENTAGE OF TOTAL PROPERTY TAX REVENUE
By Assessment Classification

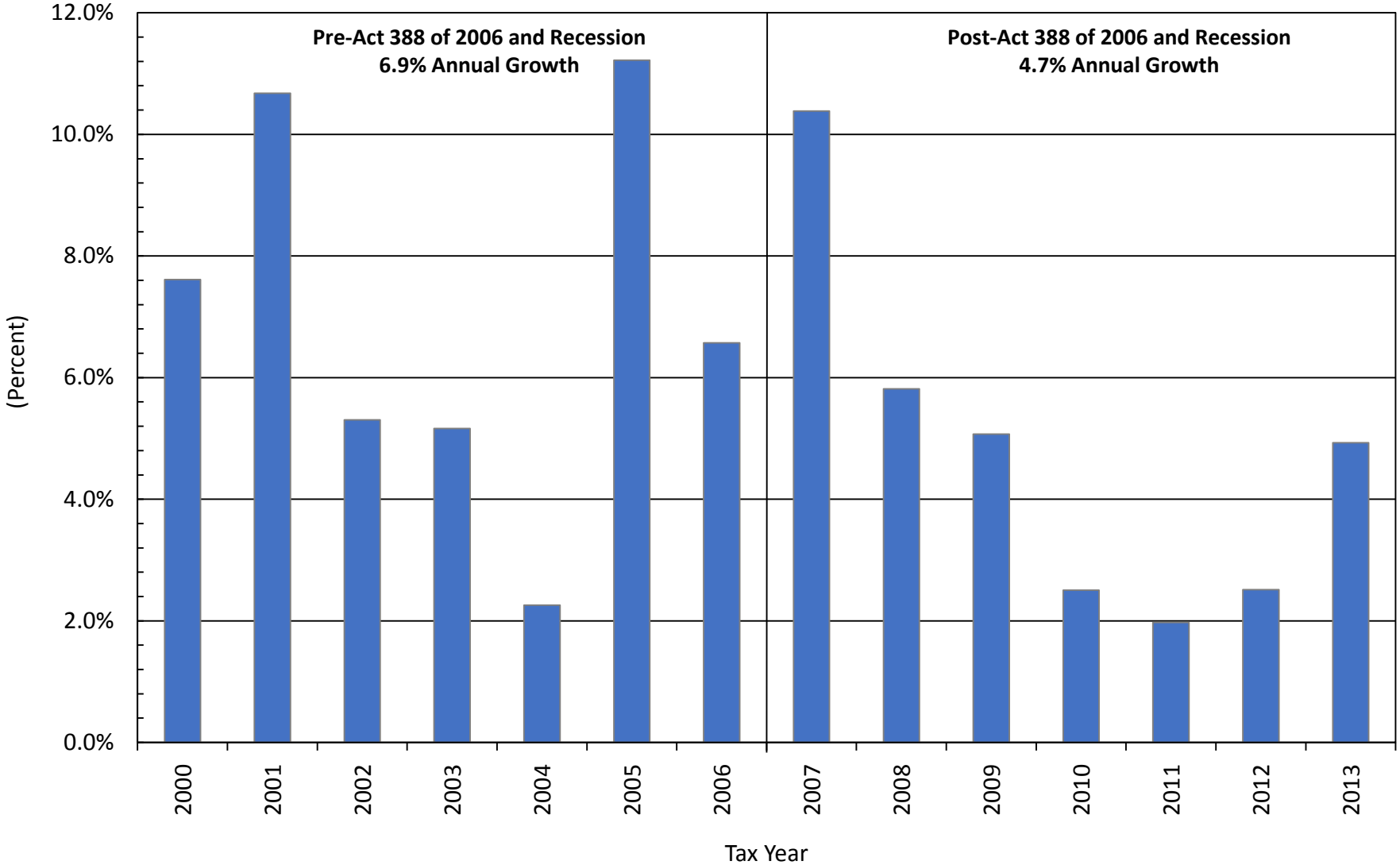


Other: Motor Carrier, Agricultural Real Property (corporate and private)

Source: S.C. Revenue and Fiscal Affairs Office, Local Government Finance Report; S.C. Department of Revenue, Index of Taxpaying Ability and Local Government Report – LJ/08/23/16

ANNUAL GROWTH IN PROPERTY TAX REVENUE AND REIMBURSEMENTS

Revenue Reported by School Districts, Counties, Municipalities, and Special Purpose Districts and All State Reimbursements



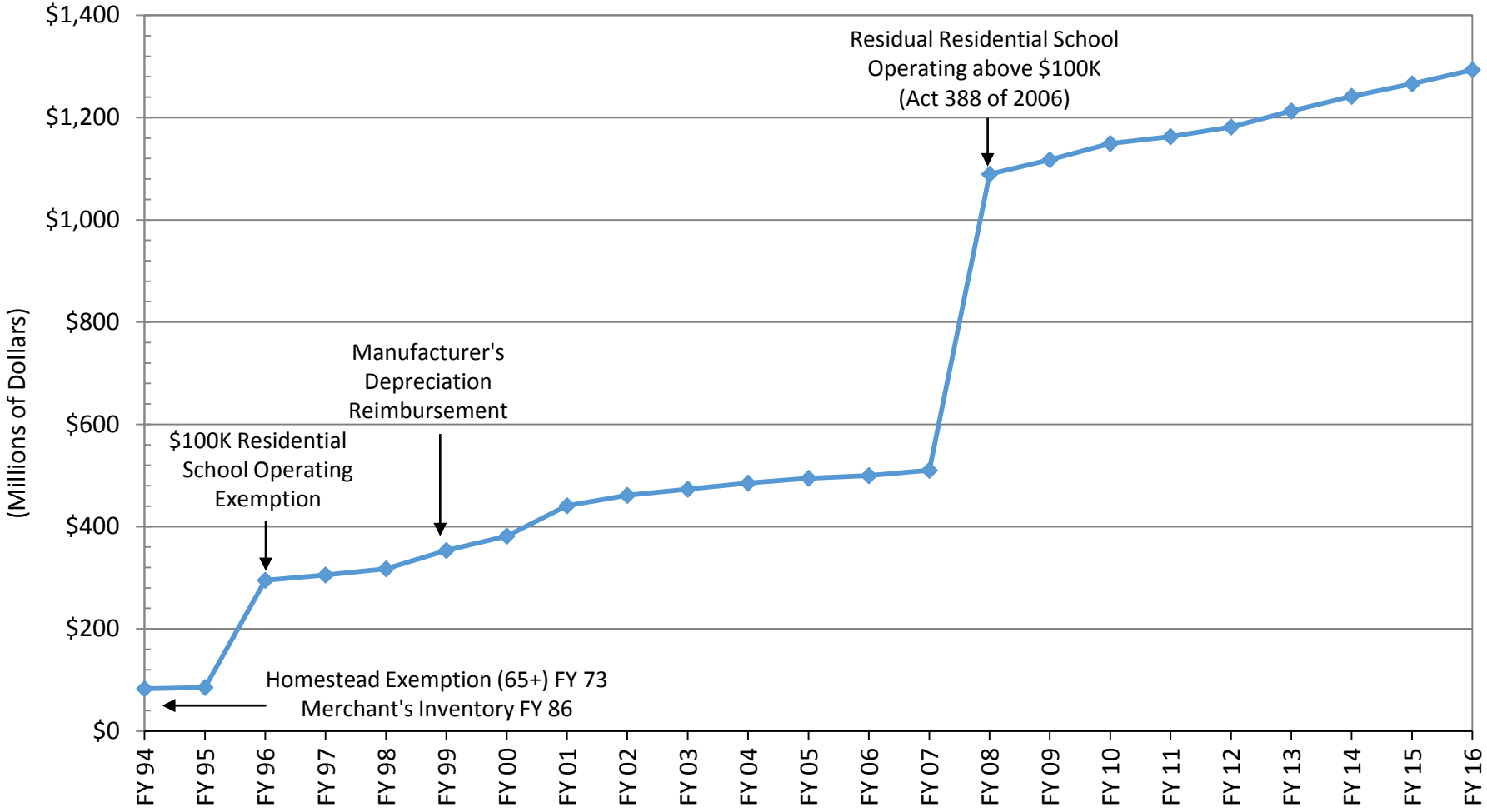
Source: S.C. Department of Revenue; S.C. Revenue and Fiscal Affairs Office, Local Government Finance Report – LJ/08/23/16

Notes: Property Tax

- Property tax revenue, as a percentage of total personal income, has increased from 2.9 percent in 2000 to 3.3 percent in 2013.
- Between tax years 2003 and 2013:
  - Commercial property increased from 35.9 percent to 45.2 percent of total property tax revenue.
  - Owner occupied property increased from 15.4 percent to 18.8 percent of the total.
  - Motor vehicles declined from 15.8 percent to 11.0 percent of the total.
  - Manufacturing declined from 9.1 percent to 4.7 percent of the total.

PROPERTY TAX
STATE REIMBURSEMENTS

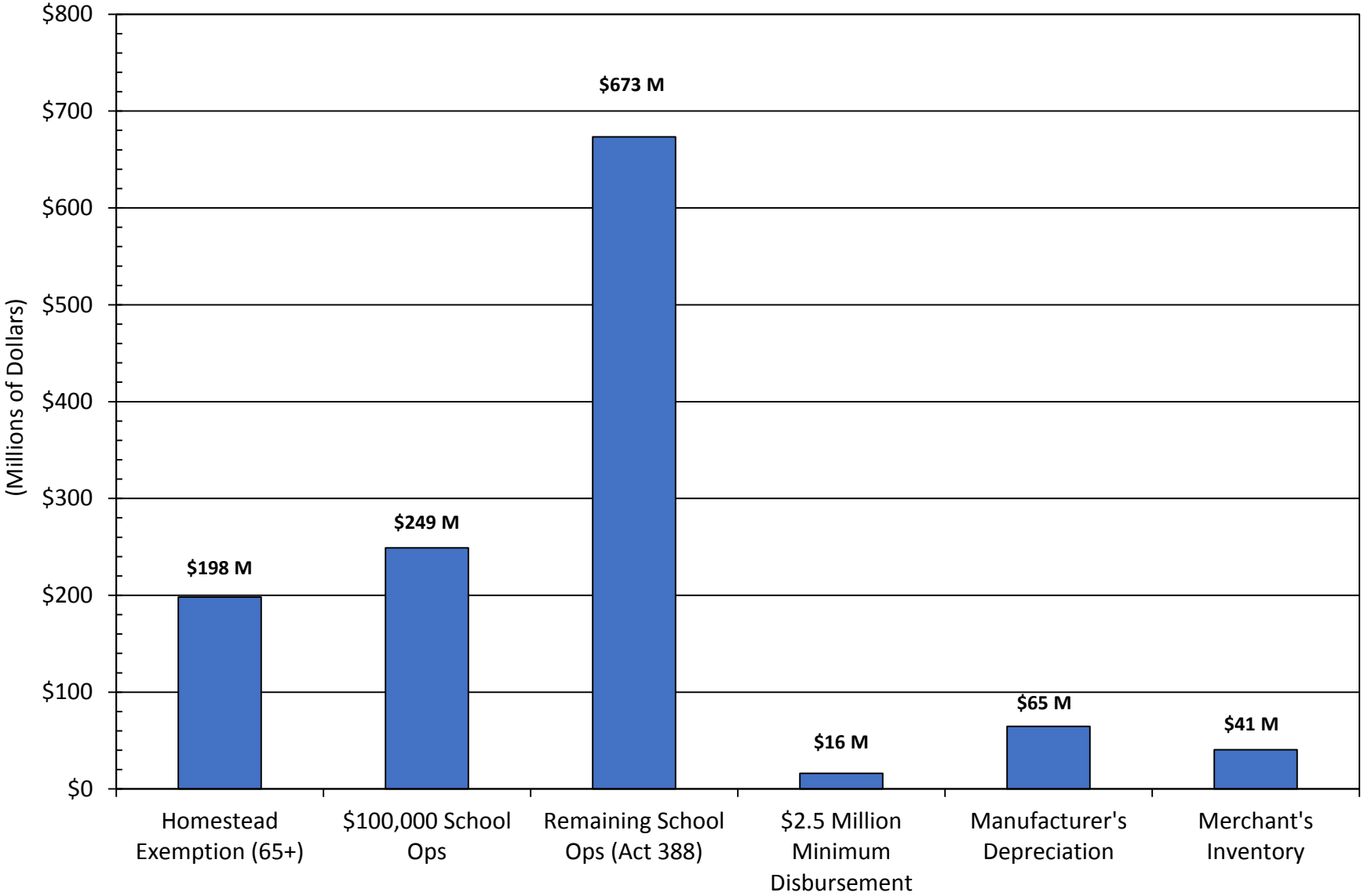
PROPERTY TAX RELIEF REIMBURSEMENTS
Trust Fund for Tax Relief and Homestead Exemption Fund



State property tax exemption reimbursements include: $100K residential school operating exemption, Homestead Exemption (age 65+) , residual residential school operating exemption above $100K (Act 388 of 2006), $2.5M minimum disbursement, Manufacturer's Depreciation Reimbursement, and Merchant's Inventory Tax Exemption

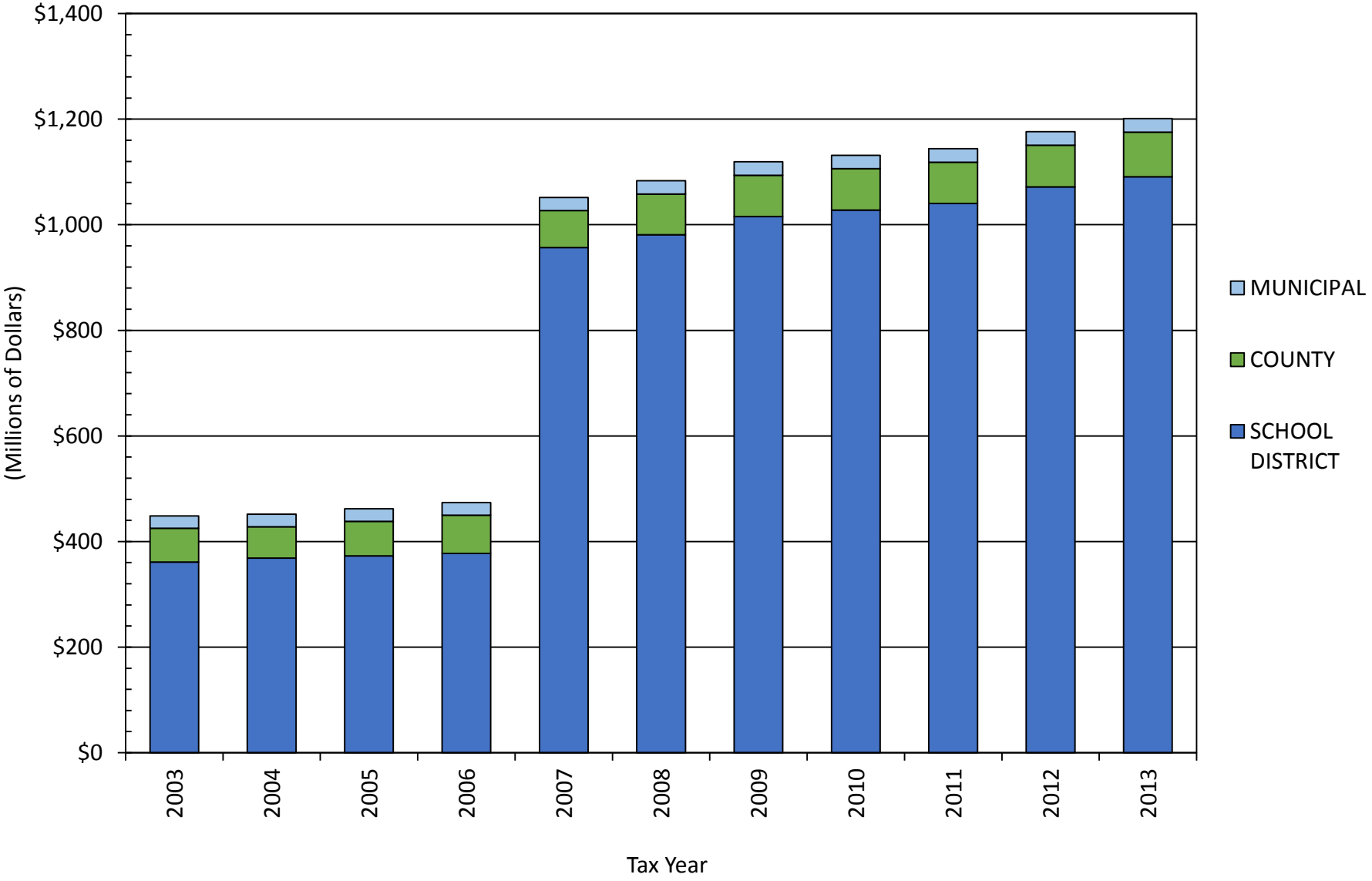
Source: S.C. Revenue and Fiscal Affairs Office - LJ/09/06/16

PROPERTY TAX RELIEF COMPONENTS
Trust Fund and Homestead Exemption Fund - Tax Year 2013



Source: S.C. Revenue and Fiscal Affairs Office - LJ/09/06/16

PROPERTY TAX RELIEF REIMBURSEMENTS
Estimated Distribution to School Districts, Counties, and Municipalities



Source: S.C. Department of Revenue, Local Government Reports; S.C. Revenue and Fiscal Affairs Office, Local Government Finance Report - LJ/09/08/16

QUESTIONS

PROPERTY TAX TRENDS AND ANALYSIS

Appendix Tables:

1. Statewide Millage Rate Estimates

2. Tax Year 2013 Estimated Average Total Millage Rate by County

3. FY 2016-17 School District Millage Rate Increase Limitation

4. Tax Year 2014 Estimated Value of One Mil by School District

5. Assessed Value by Class of Property – Tax Year 2013
    a. Total Assessed Value by Class of Property
    b. Assessed Value by Class by County – Alphabetical and Ranked
    c. Assessed Value by Class by County as a Percentage of Total County Assessed Value – Alphabetical and Ranked

STATEWIDE AVERAGE MILLAGE RATE ESTIMATES

Pursuant to §§12-37-2150, 2450, & 2850; Applies to property tax for private car lines, aircraft, and motor carriers.

Tax Year	Millage Rate	Applicable Fiscal Year	Growth Rate
1992	246.0	FY 1994-95	
1993	249.0	FY 1995-96	1.2%
1994	240.0	FY 1996-97	-3.6%
1995	229.0	FY 1997-98	-4.6%
1996	255.0	FY 1998-99	11.4%
1997	255.0	FY 1999-00	0.0%
1998	265.0	FY 2000-01	3.9%
1999	267.0	FY 2001-02	0.8%
2000	271.0	FY 2002-03	1.5%
2001	268.0	FY 2003-04	-1.1%
2002	281.0	FY 2004-05	4.9%
2003	285.0	FY 2005-06	1.4%
2004	289.0	FY 2006-07	1.4%
2005	292.8	FY 2007-08	1.3%
2006	293.0	FY 2008-09	0.1%
2007	296.5	FY 2009-10	1.2%
2008	295.2	FY 2010-11	-0.4%
2009	296.4	FY 2011-12	0.4%
2010	298.7	FY 2012-13	0.8%
2011	301.8	FY 2013-14	1.0%
2012	317.7 *	FY 2014-15	5.3% *
2013	323.5	FY 2015-16	1.8%
2014	328.4	FY 2016-17	1.5%

Note: The average statewide millage rate is estimated using the $50,000 homestead exemption as a sample of the total statewide property tax universe and calculated as the ratio of the total estimated homestead exempt property taxes divided by the total reported homestead exempt property values.

*Data change: Beginnig with tax year 2012, millage rate is estimated by using school district operating millage and assessed property values reported to DOR for homestead exempt properties. Between 2008 and 2011, these values were estimated based upon county-level reporting.

Data Source: S.C. Department of Revenue

S.C. Revenue and Fiscal Affairs Office- LJ/09/02/16

Statewide Millage Rate History.xlsx

TAX YEAR 2013 ESTIMATED AVERAGE TOTAL MILLAGE RATE BY COUNTY

(Includes all school, county, municipal, and special district millage)

County	Millage	Percent Relative to Statewide Average	Relative to the Statewide Average
Horry	209.1	-35%	10% to 50% Below the Average
Georgetown	217.9	-33%	
Beaufort	218.7	-32%	
Oconee	227.7	-30%	
Charleston	244.2	-25%	
Pickens	252.5	-22%	
Aiken	268.4	-17%	
Calhoun	271.0	-16%	
Berkeley	276.5	-15%	
Lancaster	297.0	-8%	0% to 10% Below the Average
Greenville	304.6	-6%	
Mccormick	307.2	-5%	
Kershaw	319.1	-1%	
Colleton	322.3	0%	
Darlington	323.1	0%	
State Average	**323.5**	**0%**	
Saluda	323.9	0%	0% to 10% Above the Average
Cherokee	325.7	1%	
Edgefield	343.5	6%	
Dorchester	344.0	6%	
Chesterfield	344.7	7%	
Spartanburg	345.5	7%	
Anderson	346.1	7%	
Union	347.4	7%	
Marion	348.1	8%	
York	349.2	8%	
Florence	351.3	9%	
Dillon	353.9	9%	
Laurens	354.4	10%	
Greenwood	358.1	11%	10% to 50% Above the Average
Sumter	369.0	14%	
Abbeville	371.1	15%	
Lee	376.1	16%	
Williamsburg	376.9	17%	
Marlboro	378.4	17%	
Clarendon	379.3	17%	
Jasper	385.0	19%	
Orangeburg	399.0	23%	
Newberry	408.3	26%	
Lexington	411.6	27%	
Barnwell	421.0	30%	
Chester	429.3	33%	
Fairfield	431.4	33%	
Richland	485.1	50%	50% or More Above the Average
Hampton	500.4	55%	
Bamberg	555.4	72%	
Allendale	591.0	83%	

Source: S.C. Revenue and Fiscal Affairs Office - LJ/09/02/16

FY 2016-17 School District Millage Rate Increase Limitation

School District	School District Population Census 2010	Projected Population Increase from 2014 to 2015	Population Growth	Population Factor	CPI Factor	FY 2016-17 Millage Rate Increase Limitation
ABBEVILLE COUNTY SCHOOL DISTRICT	24,326	5	0.02%	0.02%	0.12%	0.14%
AIKEN COUNTY SCHOOL DISTRICT	160,099	1,292	0.79%			
PART IN SALUDA COUNTY	2,659	(10)	(0.39%)			
AIKEN COUNTY SCHOOL DISTRICT TOTAL	162,758	1,282	0.77%	0.77%	0.12%	0.89%
ALLENDALE COUNTY SCHOOL DISTRICT	10,419	(260)	(2.68%)	0.00%	0.12%	0.12%
ANDERSON SCHOOL DISTRICT 01	49,808	800	1.53%	1.53%	0.12%	1.65%
ANDERSON SCHOOL DISTRICT 02	22,211	71	0.32%			
PART IN GREENVILLE COUNTY	183	(9)	(5.65%)			
ANDERSON SCHOOL DISTRICT 02 TOTAL	22,394	62	0.28%	0.28%	0.12%	0.40%
ANDERSON SCHOOL DISTRICT 03	15,156	26	0.17%	0.17%	0.12%	0.29%
ANDERSON SCHOOL DISTRICT 04	21,359	193	0.88%	0.88%	0.12%	1.00%
ANDERSON SCHOOL DISTRICT 05	78,592	767	0.95%	0.95%	0.12%	1.07%
BAMBERG SCHOOL DISTRICT 01	8,810	(124)	(1.46%)	0.00%	0.12%	0.12%
BAMBERG SCHOOL DISTRICT 02	7,177	(187)	(2.80%)	0.00%	0.12%	0.12%
BARNWELL SCHOOL DISTRICT 19	5,096	(181)	(4.03%)	0.00%	0.12%	0.12%
BARNWELL SCHOOL DISTRICT 29	5,135	(38)	(0.76%)	0.00%	0.12%	0.12%
BARNWELL SCHOOL DISTRICT 45	12,382	8	0.06%	0.06%	0.12%	0.18%
BEAUFORT COUNTY SCHOOL DISTRICT	162,233	4,471	2.55%	2.55%	0.12%	2.67%
BERKELEY COUNTY SCHOOL DISTRICT	177,843	4,577	2.31%	2.31%	0.12%	2.43%
CALHOUN COUNTY SCHOOL DISTRICT	15,175	(87)	(0.59%)	0.00%	0.12%	0.12%
CHARLESTON COUNTY SCHOOL DISTRICT	350,209	8,924	2.35%	2.35%	0.12%	2.47%
CHEROKEE COUNTY SCHOOL DISTRICT	53,383	145	0.27%	0.27%	0.12%	0.39%
CHESTER COUNTY SCHOOL DISTRICT	33,140	(82)	(0.25%)	0.00%	0.12%	0.12%
CHESTERFIELD COUNTY SCHOOL DISTRICT	46,734	(92)	(0.20%)	0.00%	0.12%	0.12%
CLARENDON SCHOOL DISTRICT 01	8,920	(3)	(0.04%)	0.00%	0.12%	0.12%
CLARENDON SCHOOL DISTRICT 02	19,243	(208)	(1.12%)	0.00%	0.12%	0.12%
CLARENDON SCHOOL DISTRICT 03	6,808	(65)	(0.98%)	0.00%	0.12%	0.12%
COLLETON COUNTY SCHOOL DISTRICT	38,892	(45)	(0.12%)	0.00%	0.12%	0.12%
DARLINGTON COUNTY SCHOOL DISTRICT	68,681	(220)	(0.32%)	0.00%	0.12%	0.12%
DILLON SCHOOL DISTRICT 03	7,602	(20)	(0.27%)	0.00%	0.12%	0.12%
DILLON SCHOOL DISTRICT 04	24,460	(25)	(0.11%)	0.00%	0.12%	0.12%
DORCHESTER SCHOOL DISTRICT 02	119,266	3,989	3.05%	3.05%	0.12%	3.17%
DORCHESTER SCHOOL DISTRICT 04	17,289	67	0.38%	0.38%	0.12%	0.50%
EDGEFIELD COUNTY SCHOOL DISTRICT	26,985	57	0.21%	0.21%	0.12%	0.33%
FAIRFIELD COUNTY SCHOOL DISTRICT	23,956	(143)	(0.62%)	0.00%	0.12%	0.12%
FLORENCE SCHOOL DISTRICT 01	96,463	(84)	(0.09%)	0.00%	0.12%	0.12%
FLORENCE SCHOOL DISTRICT 02	7,127	(3)	(0.05%)	0.00%	0.12%	0.12%

Source: SC Revenue and Fiscal Affairs Office, March 24, 2016

FY 2016-17 School District Millage Rate Increase Limitation

School District	School District Population Census 2010	Projected Population Increase from 2014 to 2015	Population Growth	Population Factor	CPI Factor	FY 2016-17 Millage Rate Increase Limitation
FLORENCE SCHOOL DISTRICT 03	20,584	(1)	(0.01%)	0.00%	0.12%	0.12%
FLORENCE SCHOOL DISTRICT 04	6,768	1	0.02%	0.02%	0.12%	0.14%
FLORENCE SCHOOL DISTRICT 05	5,943	(1)	(0.02%)	0.00%	0.12%	0.12%
GEORGETOWN COUNTY SCHOOL DISTRICT	60,158	571	0.94%	0.94%	0.12%	1.06%
GREENVILLE COUNTY SCHOOL DISTRICT	449,123	9,306	1.94%			
PART IN SPARTANBURG COUNTY	10,873	92	0.83%			
PART IN LAURENS COUNTY	6,182	(17)	(0.28%)			
GREENVILLE COUNTY SCHOOL DISTRICT TOTAL	466,178	9,381	1.88%	1.88%	0.12%	2.00%
GREENWOOD SCHOOL DISTRICT 50	58,872	240	0.41%	0.41%	0.12%	0.53%
GREENWOOD SCHOOL DISTRICT 51	3,423	(1)	(0.03%)			
PART IN ABBEVILLE COUNTY	1,091	1	0.07%			
PART IN LAURENS COUNTY	2,379	6	0.25%			
GREENWOOD SCHOOL DISTRICT 51 TOTAL	6,893	5	0.08%	0.08%	0.12%	0.20%
GREENWOOD SCHOOL DISTRICT 52	7,366	55	0.75%	0.75%	0.12%	0.87%
HAMPTON SCHOOL DISTRICT 01	13,703	828	5.45%	0.00%	0.12%	0.12%
HAMPTON SCHOOL DISTRICT 02	7,387	(1,201)	(22.93%)	0.63%	0.12%	0.75%
HORRY COUNTY SCHOOL DISTRICT	269,291	10,941	3.67%	3.67%	0.12%	3.79%
JASPER COUNTY SCHOOL DISTRICT	24,777	805	2.98%	2.98%	0.12%	3.10%
KERSHAW COUNTY SCHOOL DISTRICT	61,697	456	0.72%	0.72%	0.12%	0.84%
LANCASTER COUNTY SCHOOL DISTRICT	76,652	2,722	3.27%	3.27%	0.12%	3.39%
LAURENS SCHOOL DISTRICT 55	37,250	50	0.13%	0.13%	0.12%	0.25%
LAURENS SCHOOL DISTRICT 56	20,726	87	0.42%	0.42%	0.12%	0.54%
LEE COUNTY SCHOOL DISTRICT	19,220	(483)	(2.63%)	0.00%	0.12%	0.12%
LEXINGTON SCHOOL DISTRICT 01	121,030	3,366	2.54%	2.54%	0.12%	2.66%
LEXINGTON SCHOOL DISTRICT 02	63,322	315	0.49%	0.49%	0.12%	0.61%
LEXINGTON SCHOOL DISTRICT 03	11,232	40	0.35%			
PART IN SALUDA COUNTY	2,016	(2)	(0.12%)			
LEXINGTON SCHOOL DISTRICT 03 TOTAL	13,248	38	0.28%	0.28%	0.12%	0.40%
LEXINGTON SCHOOL DISTRICT 04	18,306	272	1.41%	1.41%	0.12%	1.53%
LEXINGTON SCHOOL DISTRICT 05	48,501	352	0.71%			
PART IN RICHLAND COUNTY	42,517	1,005	2.20%			
LEXINGTON SCHOOL DISTRICT 05 TOTAL	91,018	1,358	1.42%	1.42%	0.12%	1.54%
MARION SCHOOL DISTRICT	33,062	(194)	(0.61%)	0.00%	0.12%	0.12%
MARLBORO COUNTY SCHOOL DISTRICT	28,933	(395)	(1.42%)	0.00%	0.12%	0.12%
MCCORMICK COUNTY SCHOOL DISTRICT	10,233	(155)	(1.57%)	0.00%	0.12%	0.12%
NEWBERRY COUNTY SCHOOL DISTRICT	37,508	205	0.54%	0.54%	0.12%	0.66%
OCONEE COUNTY SCHOOL DISTRICT	74,273	481	0.64%	0.64%	0.12%	0.76%
ORANGEBURG SCHOOL DISTRICT 03	20,121	(219)	(1.13%)	0.00%	0.12%	0.12%
ORANGEBURG SCHOOL DISTRICT 04	20,430	0	0.00%	0.00%	0.12%	0.12%

Source: SC Revenue and Fiscal Affairs Office, March 24, 2016

FY 2016-17 School District Millage Rate Increase Limitation

School District	School District Population Census 2010	Projected Population Increase from 2014 to 2015	Population Growth	Population Factor	CPI Factor	FY 2016-17 Millage Rate Increase Limitation
ORANGEBURG SCHOOL DISTRICT 05	51,950	(497)	(0.99%)	0.00%	0.12%	0.12%
PICKENS COUNTY SCHOOL DISTRICT	119,224	1,069	0.89%	0.89%	0.12%	1.01%
RICHLAND SCHOOL DISTRICT 01	201,528	607	0.30%	0.30%	0.12%	0.42%
RICHLAND SCHOOL DISTRICT 02	140,459	3,847	2.52%	2.52%	0.12%	2.64%
SALUDA COUNTY SCHOOL DISTRICT	15,200	39	0.25%	0.25%	0.12%	0.37%
SPARTANBURG SCHOOL DISTRICT 01	28,520	390	1.32%			
PART IN GREENVILLE COUNTY	1,919	(12)	(0.61%)			
SPARTANBURG SCHOOL DISTRICT 01 TOTAL	30,439	378	1.21%	1.21%	0.12%	1.33%
SPARTANBURG SCHOOL DISTRICT 02	56,349	1,682	2.78%			
PART IN CHEROKEE COUNTY	1,959	(3,435)	(171.70%)			
SPARTANBURG SCHOOL DISTRICT 02 TOTAL	58,308	(1,753)	(2.81%)	0.00%	0.12%	0.12%
SPARTANBURG SCHOOL DISTRICT 03	16,629	(70)	(0.42%)	0.00%	0.12%	0.12%
SPARTANBURG SCHOOL DISTRICT 04	18,439	117	0.63%	0.63%	0.12%	0.75%
SPARTANBURG SCHOOL DISTRICT 05	41,867	1,207	2.69%	2.69%	0.12%	2.81%
SPARTANBURG SCHOOL DISTRICT 06	58,687	610	1.01%	1.01%	0.12%	1.13%
SPARTANBURG SCHOOL DISTRICT 07	52,943	(262)	(0.50%)	0.00%	0.12%	0.12%
SUMTER SCHOOL DISTRICT	107,456	(460)	(0.43%)	0.00%	0.12%	0.12%
UNION COUNTY SCHOOL DISTRICT	28,961	(170)	(0.61%)	0.00%	0.12%	0.12%
WILLIAMSBURG COUNTY SCHOOL DISTRICT	34,423	(226)	(0.69%)	0.00%	0.12%	0.12%
YORK SCHOOL DISTRICT 01	31,112	408	1.26%	1.26%	0.12%	1.38%
YORK SCHOOL DISTRICT 02	34,368	962	2.57%	2.57%	0.12%	2.69%
YORK SCHOOL DISTRICT 03	110,728	2,280	1.93%	1.93%	0.12%	2.05%
YORK SCHOOL DISTRICT 04	49,865	2,421	4.21%	4.21%	0.12%	4.33%

Data Sources: Population as published by the U.S. Census Bureau, Population Division; School District population growth estimated based upon County Population Estimates, US Census Bureau, March 2016, using methodology published in the State Register; All Urban Consumer Price Index as published by the US Bureau of Labor Statistics for Calendar Year 2014 to Calendar Year 2015

Pursuant to SC Code of Laws, 1976, Section 6-1-320

ESTIMATED VALUE OF ONE MIL FOR TAX YEAR 2014

	School Operations		School Debt	
School District	Assessed Value Excluding Owner Occupied	Estimated Value of One Mil	Total Assessed Value	Estimated Value of One Mil
1	2	3	4	5
Abbeville	37,345,413	37,345	59,010,713	59,011
Aiken	416,915,432	416,915	666,152,534	666,153
Allendale	19,860,226	19,860	23,395,746	23,396
Anderson 1	111,668,066	111,668	194,180,275	194,180
Anderson 2	37,497,212	37,497	61,144,492	61,144
Anderson 3	29,278,117	29,278	42,401,947	42,402
Anderson 4	73,568,405	73,568	113,695,855	113,696
Anderson 5	202,304,307	202,304	316,360,017	316,360
Bamberg 1	12,570,140	12,570	18,084,700	18,085
Bamberg 2	9,137,360	9,137	12,384,180	12,384
Barnwell 19	7,632,933	7,633	10,413,793	10,414
Barnwell 29	11,455,476	11,455	15,196,686	15,197
Barnwell 45	21,060,480	21,060	30,814,430	30,814
Beaufort	1,186,218,433	1,186,218	1,707,930,574	1,707,931
Berkeley	568,328,218	568,328	863,197,838	863,198
Calhoun	64,601,698	64,602	81,442,468	81,442
Charleston	2,239,299,975	2,239,300	3,309,962,335	3,309,962
Cherokee	147,143,006	147,143	195,397,886	195,398
Chester	76,652,571	76,653	107,030,721	107,031
Chesterfield	92,687,661	92,688	125,148,761	125,149
Clarendon 1	25,231,107	25,231	35,010,987	35,011
Clarendon 2	38,840,306	38,840	57,404,786	57,405
Clarendon 3	6,145,120	6,145	10,042,560	10,043
Colleton	123,688,790	123,689	166,483,660	166,484
Darlington	177,277,845	177,278	236,978,455	236,978
Dillon 3	12,982,604	12,983	17,625,994	17,626
Dillon 4	40,561,144	40,561	55,005,724	55,006
Dorchester 2	251,016,465	251,016	483,389,415	483,389
Dorchester 4	46,525,330	46,525	62,578,410	62,578
Edgefield	49,900,060	49,900	79,971,930	79,972
Fairfield	120,345,199	120,345	145,381,057	145,381
Florence 1	281,642,810	281,643	415,162,426	415,162
Florence 2	9,864,982	9,865	14,541,458	14,541
Florence 3	40,520,204	40,520	52,824,985	52,825
Florence 4	19,006,849	19,007	23,393,204	23,393
Florence 5	9,002,201	9,002	13,045,217	13,045
Georgetown	412,783,002	412,783	572,244,550	572,245
Greenville	1,394,759,639	1,394,760	2,256,891,625	2,256,892
Greenwood 50	133,174,474	133,174	192,539,052	192,539
Greenwood 51	8,270,808	8,271	13,223,946	13,224

Note: Includes Fee-in-Lieu property

Source: Department of Revenue, Local Government Survey, Index of Taxpaying Ability 2016 RFA-lhj/08/03/16

ESTIMATED VALUE OF ONE MIL FOR TAX YEAR 2014

	School Operations		School Debt	
School District	Assessed Value Excluding Owner Occupied	Estimated Value of One Mil	Total Assessed Value	Estimated Value of One Mil
1	2	3	4	5
Greenwood 52	46,570,420	46,570	51,099,794	51,100
Hampton 1	25,648,052	25,648	36,229,282	36,229
Hampton 2	11,335,925	11,336	14,742,505	14,743
Horry	1,567,382,833	1,567,383	2,056,459,923	2,056,460
Jasper	98,993,471	98,993	130,225,871	130,226
Kershaw	138,377,490	138,377	228,399,270	228,399
Lancaster	181,599,569	181,600	327,724,349	327,724
Laurens 55	69,146,594	69,147	102,114,184	102,114
Laurens 56	37,577,508	37,578	53,150,818	53,151
Lee	26,800,984	26,801	38,177,854	38,178
Lexington 1	261,015,220	261,015	511,619,060	511,619
Lexington 2	199,495,710	199,496	272,002,500	272,003
Lexington 3	29,387,860	29,388	46,538,560	46,539
Lexington 4	22,458,520	22,459	34,799,840	34,800
Lexington 5	255,510,633	255,511	486,493,753	486,494
Marion	53,222,264	53,222	77,866,234	77,866
Marlboro	57,020,250	57,020	70,872,390	70,872
McCormick	26,867,628	26,868	43,645,248	43,645
Newberry	98,438,904	98,439	147,186,124	147,186
Oconee	388,577,454	388,577	543,052,364	543,052
Orangeburg 3	50,120,432	50,120	68,561,717	68,562
Orangeburg 4	59,582,504	59,583	72,762,316	72,762
Orangeburg 5	128,124,373	128,124	172,353,275	172,353
Pickens	289,563,725	289,564	464,851,475	464,851
Richland 1	601,366,006	601,366	831,448,236	831,448
Richland 2	293,999,381	293,999	523,354,411	523,354
Saluda	30,003,850	30,004	45,386,800	45,387
Spartanburg 1	49,311,916	49,312	98,025,593	98,026
Spartanburg 2	107,878,901	107,879	196,189,736	196,190
Spartanburg 3	47,567,150	47,567	63,893,824	63,894
Spartanburg 4	32,088,600	32,089	52,242,380	52,242
Spartanburg 5	182,658,379	182,658	249,327,795	249,328
Spartanburg 6	185,607,558	185,608	270,939,994	270,940
Spartanburg 7	148,685,957	148,686	211,425,559	211,426
Sumter	206,744,340	206,744	321,571,370	321,571
Union	51,736,580	51,737	72,281,200	72,281
Williamsburg	72,419,905	72,420	91,683,416	91,683
York 1	58,546,605	58,547	97,743,549	97,744
York 2	230,088,331	230,088	319,594,982	319,595
York 3	284,659,836	284,660	452,402,608	452,403
York 4	170,144,826	170,145	325,905,029	325,905
Total	15,443,090,512	15,443,091	23,131,430,580	23,131,431

Note: Includes Fee-in-Lieu property

Source: Department of Revenue, Local Government Survey, Index of Taxpaying Ability 2016 RFA-lhj/08/03/16

ASSESSED VALUE BY CLASS OF PROPERTY

Tax Year 2013

Total Assessed Value by Class of Property
Tax Year 2013

Class of Property	Dollars
Owner-Occupied	7,654,035,790
Agricultural (Private)	108,410,223
Agricultural (Corporate)	27,651,659
Commercial/Rental	8,457,915,217
Personal Property (Vehicles)	2,049,979,417
Other Personal Property	298,060,472
Fee-in-Lieu	1,007,886,637
Manufacturing	879,542,677
Utility	1,607,505,528
Business Personal	696,966,123
Motor Carrier	59,348,847
Total	22,558,610,295

Class of Property	% of Total
Owner-Occupied	33.9%
Agricultural (Private)	0.5%
Agricultural (Corporate)	0.1%
Commercial/Rental	37.5%
Personal Property (Vehicles)	9.1%
Other Personal Property	1.3%
Fee-in-Lieu	4.5%
Manufacturing	3.9%
Utility	7.1%
Business Personal	3.1%
Motor Carrier	0.3%
Total	100.0%

Data Source: Department of Revenue Local Government Report 2015 LJ-02/19/15

Owner Occupied Property Assessed Value by County
Tax Year 2013

County (Alphabetical)	Dollars
Abbeville	22,397,090
Aiken	246,231,000
Allendale	3,445,040
Anderson	268,439,739
Bamberg	8,843,350
Barnwell	16,418,920
Beaufort	512,122,510
Berkeley	281,577,180
Calhoun	16,685,610
Charleston	1,041,073,940
Cherokee	50,240,670
Chester	30,146,510
Chesterfield	31,922,660
Clarendon	32,078,590
Colleton	33,394,794
Darlington	57,326,660
Dillon	19,025,960
Dorchester	241,903,190
Edgefield	30,120,190
Fairfield	25,113,567
Florence	156,130,580
Georgetown	156,301,178
Greenville	825,493,830
Greenwood	66,108,520
Hampton	13,961,750
Horry	499,601,598
Jasper	29,178,140
Kershaw	89,681,480
Lancaster	135,813,040
Laurens	55395720
Lee	11,346,540
Lexington	469,091,280
Marion	24,693,262
Marlboro	14,366,590
McCormick	16,773,240
Newberry	46,232,463
Oconee	152,263,010
Orangeburg	78,548,668
Pickens	177,069,680
Richland	624,510,870
Saluda	18,929,980
Spartanburg	391,703,700
Sumter	153,873,950
Union	20,768,950
Williamsburg	19,109,991
York	438,580,610
State Total	**7,654,035,790**

County (Ranked)	Dollars
Charleston	1,041,073,940
Greenville	825,493,830
Richland	624,510,870
Beaufort	512,122,510
Horry	499,601,598
Lexington	469,091,280
York	438,580,610
Spartanburg	391,703,700
Berkeley	281,577,180
Anderson	268,439,739
Aiken	246,231,000
Dorchester	241,903,190
Pickens	177,069,680
Georgetown	156,301,178
Florence	156,130,580
Sumter	153,873,950
Oconee	152,263,010
Lancaster	135,813,040
Kershaw	89,681,480
Orangeburg	78,548,668
Greenwood	66,108,520
Darlington	57,326,660
Laurens	55395720
Cherokee	50,240,670
Newberry	46,232,463
Colleton	33,394,794
Clarendon	32,078,590
Chesterfield	31,922,660
Chester	30,146,510
Edgefield	30,120,190
Jasper	29,178,140
Fairfield	25,113,567
Marion	24,693,262
Abbeville	22,397,090
Union	20,768,950
Williamsburg	19,109,991
Dillon	19,025,960
Saluda	18,929,980
McCormick	16,773,240
Calhoun	16,685,610
Barnwell	16,418,920
Marlboro	14,366,590
Hampton	13,961,750
Lee	11,346,540
Bamberg	8,843,350
Allendale	3,445,040
State Total	**7,654,035,790**

Data Source: Department of Revenue Local Government Report 2015 LJ-02/19/15

Owner Occupied Property as a Percentage of Total County Assessed Value
Tax Year 2013

County (Alphabetical)	% of Total
Abbeville	37%
Aiken	38%
Allendale	17%
Anderson	38%
Bamberg	29%
Barnwell	29%
Beaufort	28%
Berkeley	34%
Calhoun	20%
Charleston	33%
Cherokee	25%
Chester	29%
Chesterfield	26%
Clarendon	33%
Colleton	19%
Darlington	25%
Dillon	27%
Dorchester	47%
Edgefield	39%
Fairfield	18%
Florence	32%
Georgetown	28%
Greenville	39%
Greenwood	25%
Hampton	29%
Horry	24%
Jasper	23%
Kershaw	40%
Lancaster	43%
Laurens	37%
Lee	30%
Lexington	37%
Marion	33%
Marlboro	21%
McCormick	38%
Newberry	34%
Oconee	28%
Orangeburg	27%
Pickens	38%
Richland	46%
Saluda	33%
Spartanburg	37%
Sumter	48%
Union	30%
Williamsburg	21%
York	39%
State Average	**34%**

County (Ranked)	% of Total
Sumter	48%
Dorchester	47%
Richland	46%
Lancaster	43%
Kershaw	40%
York	39%
Greenville	39%
Edgefield	39%
Aiken	38%
Anderson	38%
Pickens	38%
McCormick	38%
Laurens	37%
Abbeville	37%
Spartanburg	37%
Lexington	37%
Berkeley	34%
State Average	**34%**
Newberry	34%
Marion	33%
Clarendon	33%
Charleston	33%
Saluda	33%
Florence	32%
Lee	30%
Union	30%
Bamberg	29%
Barnwell	29%
Hampton	29%
Chester	29%
Oconee	28%
Beaufort	28%
Georgetown	28%
Dillon	27%
Orangeburg	27%
Chesterfield	26%
Darlington	25%
Cherokee	25%
Greenwood	25%
Horry	24%
Jasper	23%
Marlboro	21%
Williamsburg	21%
Calhoun	20%
Colleton	19%
Fairfield	18%
Allendale	17%

Data Source: Department of Revenue Local Government Report 2015 LJ-02/19/15

Commercial & Rental Property Assessed Value by County
Tax Year 2013

County (Alphabetical)	Dollars
Abbeville	12,606,670
Aiken	165,303,060
Allendale	3,047,760
Anderson	206,016,760
Bamberg	6,260,600
Barnwell	13,613,400
Beaufort	1,085,634,490
Berkeley	254,551,730
Calhoun	12,348,670
Charleston	1,575,138,456
Cherokee	44,171,480
Chester	19,863,350
Chesterfield	25,255,150
Clarendon	38,317,580
Colleton	84,817,796
Darlington	36,818,075
Dillon	19,996,250
Dorchester	157,728,181
Edgefield	15,534,100
Fairfield	22,382,906
Florence	145,046,896
Georgetown	304,392,349
Greenville	674,253,300
Greenwood	56,093,088
Hampton	13,012,290
Horry	1,234,663,643
Jasper	38,795,810
Kershaw	55,326,386
Lancaster	93,558,120
Laurens	44202070
Lee	8,854,550
Lexington	309,265,780
Marion	22,909,223
Marlboro	14,763,700
McCormick	15,750,680
Newberry	38,045,470
Oconee	166,577,353
Orangeburg	81,142,524
Pickens	171,268,143
Richland	494,162,570
Saluda	16,355,080
Spartanburg	297,250,101
Sumter	46,098,840
Union	12,523,830
Williamsburg	17,815,463
York	286,381,494
State Total	**8,457,915,217**

County (Ranked)	Dollars
Charleston	1,575,138,456
Horry	1,234,663,643
Beaufort	1,085,634,490
Greenville	674,253,300
Richland	494,162,570
Lexington	309,265,780
Georgetown	304,392,349
Spartanburg	297,250,101
York	286,381,494
Berkeley	254,551,730
Anderson	206,016,760
Pickens	171,268,143
Oconee	166,577,353
Aiken	165,303,060
Dorchester	157,728,181
Florence	145,046,896
Lancaster	93,558,120
Colleton	84,817,796
Orangeburg	81,142,524
Greenwood	56,093,088
Kershaw	55,326,386
Sumter	46,098,840
Laurens	44202070
Cherokee	44,171,480
Jasper	38,795,810
Clarendon	38,317,580
Newberry	38,045,470
Darlington	36,818,075
Chesterfield	25,255,150
Marion	22,909,223
Fairfield	22,382,906
Dillon	19,996,250
Chester	19,863,350
Williamsburg	17,815,463
Saluda	16,355,080
McCormick	15,750,680
Edgefield	15,534,100
Marlboro	14,763,700
Barnwell	13,613,400
Hampton	13,012,290
Abbeville	12,606,670
Union	12,523,830
Calhoun	12,348,670
Lee	8,854,550
Bamberg	6,260,600
Allendale	3,047,760
State Total	**8,457,915,217**

Data Source: Department of Revenue Local Government Report 2015 LJ-02/19/15

Commercial & Rental Property as a Percentage of Total County Assessed Value
Tax Year 2013

County (Alphabetical)	% of Total
Abbeville	21%
Aiken	26%
Allendale	15%
Anderson	29%
Bamberg	21%
Barnwell	24%
Beaufort	59%
Berkeley	31%
Calhoun	15%
Charleston	50%
Cherokee	22%
Chester	19%
Chesterfield	21%
Clarendon	40%
Colleton	49%
Darlington	16%
Dillon	29%
Dorchester	31%
Edgefield	20%
Fairfield	16%
Florence	30%
Georgetown	54%
Greenville	32%
Greenwood	21%
Hampton	27%
Horry	59%
Jasper	31%
Kershaw	25%
Lancaster	30%
Laurens	30%
Lee	24%
Lexington	24%
Marion	31%
Marlboro	22%
McCormick	35%
Newberry	28%
Oconee	31%
Orangeburg	28%
Pickens	37%
Richland	36%
Saluda	29%
Spartanburg	28%
Sumter	14%
Union	18%
Williamsburg	19%
York	26%
State Average	**37%**

County (Ranked)	% of Total
Beaufort	59%
Horry	59%
Georgetown	54%
Charleston	50%
Colleton	49%
Clarendon	40%
State Average	**37%**
Pickens	37%
Richland	36%
McCormick	35%
Greenville	32%
Berkeley	31%
Jasper	31%
Marion	31%
Oconee	31%
Dorchester	31%
Laurens	30%
Lancaster	30%
Florence	30%
Anderson	29%
Dillon	29%
Saluda	29%
Orangeburg	28%
Spartanburg	28%
Newberry	28%
Hampton	27%
Aiken	26%
York	26%
Kershaw	25%
Barnwell	24%
Lexington	24%
Lee	24%
Cherokee	22%
Marlboro	22%
Abbeville	21%
Greenwood	21%
Bamberg	21%
Chesterfield	21%
Edgefield	20%
Williamsburg	19%
Chester	19%
Union	18%
Fairfield	16%
Darlington	16%
Calhoun	15%
Allendale	15%
Sumter	14%

Data Source: Department of Revenue Local Government Report 2015 LJ-02/19/15

Personal Property (Vehicles) Assessed Value by County
Tax Year 2013

County (Alphabetical)	Dollars
Abbeville	8,133,276
Aiken	70,788,536
Allendale	1,775,320
Anderson	77,432,895
Bamberg	4,225,340
Barnwell	7,148,226
Beaufort	99,799,940
Berkeley	82,379,570
Calhoun	7,899,750
Charleston	196,615,155
Cherokee	19,409,842
Chester	10,192,612
Chesterfield	14,531,091
Clarendon	11,276,590
Colleton	14,290,008
Darlington	24,340,632
Dillon	9,221,829
Dorchester	58,616,458
Edgefield	10,545,248
Fairfield	8,631,894
Florence	58,326,960
Georgetown	33,532,120
Greenville	218,396,360
Greenwood	22,591,178
Hampton	5,578,000
Horry	160,624,739
Jasper	10,104,706
Kershaw	25,757,643
Lancaster	33,689,960
Laurens	21,355,536
Lee	4,892,943
Lexington	124,228,810
Marion	9,657,830
Marlboro	7,786,370
McCormick	3,891,571
Newberry	13,572,290
Oconee	32,951,755
Orangeburg	28,194,209
Pickens	43,545,161
Richland	158,893,878
Saluda	6,880,480
Spartanburg	115,528,002
Sumter	44,103,720
Union	8,203,255
Williamsburg	11,044,858
York	109,392,871
State Total	**2,049,979,417**

County (Ranked)	Dollars
Greenville	218,396,360
Charleston	196,615,155
Horry	160,624,739
Richland	158,893,878
Lexington	124,228,810
Spartanburg	115,528,002
York	109,392,871
Beaufort	99,799,940
Berkeley	82,379,570
Anderson	77,432,895
Aiken	70,788,536
Dorchester	58,616,458
Florence	58,326,960
Sumter	44,103,720
Pickens	43,545,161
Lancaster	33,689,960
Georgetown	33,532,120
Oconee	32,951,755
Orangeburg	28,194,209
Kershaw	25,757,643
Darlington	24,340,632
Greenwood	22,591,178
Laurens	21,355,536
Cherokee	19,409,842
Chesterfield	14,531,091
Colleton	14,290,008
Newberry	13,572,290
Clarendon	11,276,590
Williamsburg	11,044,858
Edgefield	10,545,248
Chester	10,192,612
Jasper	10,104,706
Marion	9,657,830
Dillon	9,221,829
Fairfield	8,631,894
Union	8,203,255
Abbeville	8,133,276
Calhoun	7,899,750
Marlboro	7,786,370
Barnwell	7,148,226
Saluda	6,880,480
Hampton	5,578,000
Lee	4,892,943
Bamberg	4,225,340
McCormick	3,891,571
Allendale	1,775,320
State Total	**2,049,979,417**

Data Source: Department of Revenue Local Government Report 2015 LJ-02/19/15

Personal Property (Vehicles) as a Percentage of Total County Assessed Value
Tax Year 2013

County (Alphabetical)	% of Total
Abbeville	14%
Aiken	11%
Allendale	9%
Anderson	11%
Bamberg	14%
Barnwell	13%
Beaufort	5%
Berkeley	10%
Calhoun	10%
Charleston	6%
Cherokee	10%
Chester	10%
Chesterfield	12%
Clarendon	12%
Colleton	8%
Darlington	11%
Dillon	13%
Dorchester	11%
Edgefield	13%
Fairfield	6%
Florence	12%
Georgetown	6%
Greenville	10%
Greenwood	8%
Hampton	12%
Horry	8%
Jasper	8%
Kershaw	11%
Lancaster	11%
Laurens	14%
Lee	13%
Lexington	10%
Marion	13%
Marlboro	12%
McCormick	9%
Newberry	10%
Oconee	6%
Orangeburg	10%
Pickens	9%
Richland	12%
Saluda	12%
Spartanburg	11%
Sumter	14%
Union	12%
Williamsburg	12%
York	10%
State Average	**9%**

County (Ranked)	% of Total
Laurens	14%
Bamberg	14%
Sumter	14%
Abbeville	14%
Edgefield	13%
Dillon	13%
Lee	13%
Marion	13%
Barnwell	13%
Williamsburg	12%
Saluda	12%
Chesterfield	12%
Florence	12%
Union	12%
Richland	12%
Clarendon	12%
Hampton	12%
Marlboro	12%
Kershaw	11%
Dorchester	11%
Aiken	11%
Anderson	11%
Spartanburg	11%
Darlington	11%
Lancaster	11%
Greenville	10%
Berkeley	10%
Newberry	10%
Orangeburg	10%
York	10%
Chester	10%
Cherokee	10%
Lexington	10%
Calhoun	10%
Pickens	9%
State Average	**9%**
McCormick	9%
Allendale	9%
Greenwood	8%
Colleton	8%
Jasper	8%
Horry	8%
Fairfield	6%
Charleston	6%
Oconee	6%
Georgetown	6%
Beaufort	5%

Data Source: Department of Revenue Local Government Report 2015 LJ-02/19/15

Utility Property Assessed Value by County
Tax Year 2013

County (Alphabetical)	Dollars
Abbeville	7,850,542
Aiken	51,201,137
Allendale	6,778,867
Anderson	51,891,232
Bamberg	4,952,910
Barnwell	7,407,500
Beaufort	46,062,490
Berkeley	51,989,060
Calhoun	7,032,424
Charleston	86,912,590
Cherokee	23,337,997
Chester	14,711,950
Chesterfield	11,567,051
Clarendon	7,524,320
Colleton	13,930,050
Darlington	63,828,370
Dillon	7,261,688
Dorchester	24,473,199
Edgefield	8,162,760
Fairfield	70,041,064
Florence	28,945,424
Georgetown	9,972,270
Greenville	86,244,758
Greenwood	14,023,906
Hampton	9,393,508
Horry	36,659,440
Jasper	16,053,536
Kershaw	17,674,810
Lancaster	14,547,590
Laurens	16110040
Lee	4,000,930
Lexington	100,114,390
Marion	7,931,392
Marlboro	6,138,620
McCormick	4,096,786
Newberry	11,308,830
Oconee	146,102,139
Orangeburg	44,820,568
Pickens	33,035,360
Richland	110,549,530
Saluda	6,484,930
Spartanburg	62,596,632
Sumter	21,912,450
Union	7,181,470
Williamsburg	12,331,161
York	212,357,857
State Average	**1,607,505,528**

County (Ranked)	Dollars
York	212,357,857
Oconee	146,102,139
Richland	110,549,530
Lexington	100,114,390
Charleston	86,912,590
Greenville	86,244,758
Fairfield	70,041,064
Darlington	63,828,370
Spartanburg	62,596,632
Berkeley	51,989,060
Anderson	51,891,232
Aiken	51,201,137
Beaufort	46,062,490
Orangeburg	44,820,568
Horry	36,659,440
Pickens	33,035,360
Florence	28,945,424
Dorchester	24,473,199
Cherokee	23,337,997
Sumter	21,912,450
Kershaw	17,674,810
Laurens	16110040
Jasper	16,053,536
Chester	14,711,950
Lancaster	14,547,590
Greenwood	14,023,906
Colleton	13,930,050
Williamsburg	12,331,161
Chesterfield	11,567,051
Newberry	11,308,830
Georgetown	9,972,270
Hampton	9,393,508
Edgefield	8,162,760
Marion	7,931,392
Abbeville	7,850,542
Clarendon	7,524,320
Barnwell	7,407,500
Dillon	7,261,688
Union	7,181,470
Calhoun	7,032,424
Allendale	6,778,867
Saluda	6,484,930
Marlboro	6,138,620
Bamberg	4,952,910
McCormick	4,096,786
Lee	4,000,930
State Average	**1,607,505,528**

Data Source: Department of Revenue Local Government Report 2015 LJ-02/19/15

Utility Property as a Percentage of Total County Assessed Value
Tax Year 2013

County (Alphabetical)	% of Total
Abbeville	13%
Aiken	8%
Allendale	33%
Anderson	7%
Bamberg	16%
Barnwell	13%
Beaufort	3%
Berkeley	6%
Calhoun	9%
Charleston	3%
Cherokee	12%
Chester	14%
Chesterfield	10%
Clarendon	8%
Colleton	8%
Darlington	28%
Dillon	10%
Dorchester	5%
Edgefield	10%
Fairfield	51%
Florence	6%
Georgetown	2%
Greenville	4%
Greenwood	5%
Hampton	19%
Horry	2%
Jasper	13%
Kershaw	8%
Lancaster	5%
Laurens	11%
Lee	11%
Lexington	8%
Marion	11%
Marlboro	9%
McCormick	9%
Newberry	8%
Oconee	27%
Orangeburg	16%
Pickens	7%
Richland	8%
Saluda	11%
Spartanburg	6%
Sumter	7%
Union	10%
Williamsburg	13%
York	19%
State Average	**7%**

County (Ranked)	% of Total
Fairfield	51%
Allendale	33%
Darlington	28%
Oconee	27%
Hampton	19%
York	19%
Bamberg	16%
Orangeburg	16%
Chester	14%
Williamsburg	13%
Barnwell	13%
Abbeville	13%
Jasper	13%
Cherokee	12%
Saluda	11%
Laurens	11%
Lee	11%
Marion	11%
Edgefield	10%
Dillon	10%
Union	10%
Chesterfield	10%
McCormick	9%
Marlboro	9%
Calhoun	9%
Newberry	8%
Richland	8%
Colleton	8%
Aiken	8%
Lexington	8%
Kershaw	8%
Clarendon	8%
Anderson	7%
State Average	**7%**
Pickens	7%
Sumter	7%
Berkeley	6%
Florence	6%
Spartanburg	6%
Greenwood	5%
Dorchester	5%
Lancaster	5%
Greenville	4%
Charleston	3%
Beaufort	3%
Georgetown	2%
Horry	2%

Data Source: Department of Revenue Local Government Report 2015 LJ-02/19/15

Fee-in-Lieu Property Assessed Value by County
Tax Year 2013

County (Alphabetical)	Dollars
Abbeville	1,146,871
Aiken	28,895,640
Allendale	122,720
Anderson	42,369,460
Bamberg	0
Barnwell	1,985,163
Beaufort	0
Berkeley	73,710,840
Calhoun	19,050,817
Charleston	100,760,492
Cherokee	25,815,299
Chester	7,075,101
Chesterfield	6,699,964
Clarendon	501,792
Colleton	6,527,170
Darlington	13,694,529
Dillon	1,648,226
Dorchester	19,612,650
Edgefield	2,130,060
Fairfield	0
Florence	40,775,873
Georgetown	15,412,465
Greenville	127,147,963
Greenwood	57,969,957
Hampton	1,340,534
Horry	42,011,937
Jasper	18,620,461
Kershaw	11,549,171
Lancaster	14,205,041
Laurens	16,726,515
Lee	360,564
Lexington	46,764,610
Marion	1,402,861
Marlboro	11,372,860
McCormick	80,005
Newberry	9,212,630
Oconee	21,002,970
Orangeburg	19,203,469
Pickens	13,230,130
Richland	38,249,182
Saluda	0
Spartanburg	81,918,224
Sumter	1,540,010
Union	8,246,517
Williamsburg	20,551,952
York	37,243,942
State Total	**1,007,886,637**

County (Ranked)	Dollars
Greenville	127,147,963
Charleston	100,760,492
Spartanburg	81,918,224
Berkeley	73,710,840
Greenwood	57,969,957
Lexington	46,764,610
Anderson	42,369,460
Horry	42,011,937
Florence	40,775,873
Richland	38,249,182
York	37,243,942
Aiken	28,895,640
Cherokee	25,815,299
Oconee	21,002,970
Williamsburg	20,551,952
Dorchester	19,612,650
Orangeburg	19,203,469
Calhoun	19,050,817
Jasper	18,620,461
Laurens	16,726,515
Georgetown	15,412,465
Lancaster	14,205,041
Darlington	13,694,529
Pickens	13,230,130
Kershaw	11,549,171
Marlboro	11,372,860
Newberry	9,212,630
Union	8,246,517
Chester	7,075,101
Chesterfield	6,699,964
Colleton	6,527,170
Edgefield	2,130,060
Barnwell	1,985,163
Dillon	1,648,226
Sumter	1,540,010
Marion	1,402,861
Hampton	1,340,534
Abbeville	1,146,871
Clarendon	501,792
Lee	360,564
Allendale	122,720
McCormick	80,005
Bamberg	0
Beaufort	0
Fairfield	0
Saluda	0
State Total	**1,007,886,637**

Data Source: Department of Revenue Local Government Report 2015 LJ-02/19/15

Fee-in-Lieu Property as a Percentage of Total County Assessed Value
Tax Year 2013

County (Alphabetical)	% of Total
Abbeville	2%
Aiken	4%
Allendale	1%
Anderson	6%
Bamberg	0%
Barnwell	4%
Beaufort	0%
Berkeley	9%
Calhoun	23%
Charleston	3%
Cherokee	13%
Chester	7%
Chesterfield	6%
Clarendon	1%
Colleton	4%
Darlington	6%
Dillon	2%
Dorchester	4%
Edgefield	3%
Fairfield	0%
Florence	8%
Georgetown	3%
Greenville	6%
Greenwood	22%
Hampton	3%
Horry	2%
Jasper	15%
Kershaw	5%
Lancaster	5%
Laurens	11%
Lee	1%
Lexington	4%
Marion	2%
Marlboro	17%
McCormick	0%
Newberry	7%
Oconee	4%
Orangeburg	7%
Pickens	3%
Richland	3%
Saluda	0%
Spartanburg	8%
Sumter	0%
Union	12%
Williamsburg	22%
York	3%
State Average	**4%**

County (Ranked)	% of Total
Calhoun	23%
Williamsburg	22%
Greenwood	22%
Marlboro	17%
Jasper	15%
Cherokee	13%
Union	12%
Laurens	11%
Berkeley	9%
Florence	8%
Spartanburg	8%
Chester	7%
Newberry	7%
Orangeburg	7%
Darlington	6%
Anderson	6%
Greenville	6%
Chesterfield	6%
Kershaw	5%
Lancaster	5%
Aiken	4%
State Average	**4%**
Oconee	4%
Dorchester	4%
Colleton	4%
Lexington	4%
Barnwell	4%
York	3%
Charleston	3%
Pickens	3%
Richland	3%
Hampton	3%
Edgefield	3%
Georgetown	3%
Dillon	2%
Horry	2%
Abbeville	2%
Marion	2%
Lee	1%
Allendale	1%
Clarendon	1%
Sumter	0%
McCormick	0%
Bamberg	0%
Beaufort	0%
Fairfield	0%
Saluda	0%

Data Source: Department of Revenue Local Government Report 2015 LJ-02/19/15

Manufacturing Property Assessed Value by County
Tax Year 2013

County (Alphabetical)	Dollars
Abbeville	3,858,920
Aiken	49,158,940
Allendale	3,642,810
Anderson	27,589,572
Bamberg	2,173,620
Barnwell	5,175,130
Beaufort	5,783,771
Berkeley	50,609,390
Calhoun	14,478,710
Charleston	17,921,559
Cherokee	27,610,150
Chester	15,190,520
Chesterfield	23,596,980
Clarendon	1,085,880
Colleton	6,647,027
Darlington	16,522,670
Dillon	7,930,500
Dorchester	20,020,570
Edgefield	6,739,860
Fairfield	1,241,250
Florence	32,738,116
Georgetown	25,743,020
Greenville	79,909,020
Greenwood	15,434,360
Hampton	2,113,370
Horry	13,371,858
Jasper	1,595,980
Kershaw	13,815,351
Lancaster	7,586,400
Laurens	12964050
Lee	3,217,860
Lexington	35,198,290
Marion	2,792,063
Marlboro	6,854,350
McCormick	1,218,890
Newberry	9,225,240
Oconee	8,666,012
Orangeburg	26,823,460
Pickens	8,880,710
Richland	68,555,780
Saluda	3,296,720
Spartanburg	96,231,830
Sumter	30,553,890
Union	7,764,480
Williamsburg	1,071,620
York	56,942,128
State Total	**879,542,677**

County (Ranked)	Dollars
Spartanburg	96,231,830
Greenville	79,909,020
Richland	68,555,780
York	56,942,128
Berkeley	50,609,390
Aiken	49,158,940
Lexington	35,198,290
Florence	32,738,116
Sumter	30,553,890
Cherokee	27,610,150
Anderson	27,589,572
Orangeburg	26,823,460
Georgetown	25,743,020
Chesterfield	23,596,980
Dorchester	20,020,570
Charleston	17,921,559
Darlington	16,522,670
Greenwood	15,434,360
Chester	15,190,520
Calhoun	14,478,710
Kershaw	13,815,351
Horry	13,371,858
Laurens	12964050
Newberry	9,225,240
Pickens	8,880,710
Oconee	8,666,012
Dillon	7,930,500
Union	7,764,480
Lancaster	7,586,400
Marlboro	6,854,350
Edgefield	6,739,860
Colleton	6,647,027
Beaufort	5,783,771
Barnwell	5,175,130
Abbeville	3,858,920
Allendale	3,642,810
Saluda	3,296,720
Lee	3,217,860
Marion	2,792,063
Bamberg	2,173,620
Hampton	2,113,370
Jasper	1,595,980
Fairfield	1,241,250
McCormick	1,218,890
Clarendon	1,085,880
Williamsburg	1,071,620
State Total	**879,542,677**

Data Source: Department of Revenue Local Government Report 2015 LJ-02/19/15

Manufacturing Property as a Percentage of Total County Assessed Value
Tax Year 2013

County (Alphabetical)	% of Total
Abbeville	6%
Aiken	8%
Allendale	17%
Anderson	4%
Bamberg	7%
Barnwell	9%
Beaufort	0%
Berkeley	6%
Calhoun	18%
Charleston	1%
Cherokee	14%
Chester	15%
Chesterfield	19%
Clarendon	1%
Colleton	4%
Darlington	7%
Dillon	11%
Dorchester	4%
Edgefield	9%
Fairfield	1%
Florence	7%
Georgetown	5%
Greenville	4%
Greenwood	6%
Hampton	4%
Horry	1%
Jasper	1%
Kershaw	6%
Lancaster	2%
Laurens	9%
Lee	9%
Lexington	3%
Marion	4%
Marlboro	10%
McCormick	3%
Newberry	7%
Oconee	2%
Orangeburg	9%
Pickens	2%
Richland	5%
Saluda	6%
Spartanburg	9%
Sumter	10%
Union	11%
Williamsburg	1%
York	5%
State Average	**4%**

County (Ranked)	% of Total
Chesterfield	19%
Calhoun	18%
Allendale	17%
Chester	15%
Cherokee	14%
Dillon	11%
Union	11%
Marlboro	10%
Sumter	10%
Orangeburg	9%
Barnwell	9%
Spartanburg	9%
Laurens	9%
Edgefield	9%
Lee	9%
Aiken	8%
Darlington	7%
Bamberg	7%
Newberry	7%
Florence	7%
Abbeville	6%
Berkeley	6%
Kershaw	6%
Greenwood	6%
Saluda	6%
York	5%
Richland	5%
Georgetown	5%
Hampton	4%
Anderson	4%
State Average	**4%**
Dorchester	4%
Colleton	4%
Greenville	4%
Marion	4%
Lexington	3%
McCormick	3%
Lancaster	2%
Pickens	2%
Oconee	2%
Jasper	1%
Williamsburg	1%
Clarendon	1%
Fairfield	1%
Horry	1%
Charleston	1%
Beaufort	0%

Data Source: Department of Revenue Local Government Report 2015 LJ-02/19/15

Business Personal Property Assessed Value by County
Tax Year 2013

County (Alphabetical)	Dollars
Abbeville	1,341,744
Aiken	18,594,900
Allendale	389,690
Anderson	22,888,210
Bamberg	1,009,110
Barnwell	1,552,791
Beaufort	32,912,672
Berkeley	14,480,310
Calhoun	1,591,640
Charleston	74,753,190
Cherokee	6,098,550
Chester	3,948,570
Chesterfield	3,199,550
Clarendon	2,629,730
Colleton	4,331,748
Darlington	7,727,770
Dillon	3,202,020
Dorchester	8,054,160
Edgefield	1,463,410
Fairfield	5,768,580
Florence	16,446,348
Georgetown	8,031,650
Greenville	100,885,815
Greenwood	7,472,736
Hampton	2,041,910
Horry	58,672,420
Jasper	6,750,110
Kershaw	5,117,790
Lancaster	8,374,200
Laurens	8,822,690
Lee	1,551,057
Lexington	39,857,220
Marion	3,205,390
Marlboro	1,707,790
McCormick	593,170
Newberry	3,789,690
Oconee	6,456,353
Orangeburg	14,267,758
Pickens	13,973,480
Richland	67,869,720
Saluda	945,510
Spartanburg	53,868,690
Sumter	13,253,270
Union	2,086,777
Williamsburg	3,014,070
York	31,972,164
State Total	**696,966,123**

County (Ranked)	Dollars
Greenville	100,885,815
Charleston	74,753,190
Richland	67,869,720
Horry	58,672,420
Spartanburg	53,868,690
Lexington	39,857,220
Beaufort	32,912,672
York	31,972,164
Anderson	22,888,210
Aiken	18,594,900
Florence	16,446,348
Berkeley	14,480,310
Orangeburg	14,267,758
Pickens	13,973,480
Sumter	13,253,270
Laurens	8,822,690
Lancaster	8,374,200
Dorchester	8,054,160
Georgetown	8,031,650
Darlington	7,727,770
Greenwood	7,472,736
Jasper	6,750,110
Oconee	6,456,353
Cherokee	6,098,550
Fairfield	5,768,580
Kershaw	5,117,790
Colleton	4,331,748
Chester	3,948,570
Newberry	3,789,690
Marion	3,205,390
Dillon	3,202,020
Chesterfield	3,199,550
Williamsburg	3,014,070
Clarendon	2,629,730
Union	2,086,777
Hampton	2,041,910
Marlboro	1,707,790
Calhoun	1,591,640
Barnwell	1,552,791
Lee	1,551,057
Edgefield	1,463,410
Abbeville	1,341,744
Bamberg	1,009,110
Saluda	945,510
McCormick	593,170
Allendale	389,690
State Total	**696,966,123**

Data Source: Department of Revenue Local Government Report 2015 LJ-02/19/15

Business Personal Property as a Percentage of Total County Assessed Value
Tax Year 2013

County (Alphabetical)	% of Total
Abbeville	2%
Aiken	3%
Allendale	2%
Anderson	3%
Bamberg	3%
Barnwell	3%
Beaufort	2%
Berkeley	2%
Calhoun	2%
Charleston	2%
Cherokee	3%
Chester	4%
Chesterfield	3%
Clarendon	3%
Colleton	3%
Darlington	3%
Dillon	5%
Dorchester	2%
Edgefield	2%
Fairfield	4%
Florence	3%
Georgetown	1%
Greenville	5%
Greenwood	3%
Hampton	4%
Horry	3%
Jasper	5%
Kershaw	2%
Lancaster	3%
Laurens	6%
Lee	4%
Lexington	3%
Marion	4%
Marlboro	3%
McCormick	1%
Newberry	3%
Oconee	1%
Orangeburg	5%
Pickens	3%
Richland	5%
Saluda	2%
Spartanburg	5%
Sumter	4%
Union	3%
Williamsburg	3%
York	3%
State Average	**3%**

County (Ranked)	% of Total
Laurens	6%
Jasper	5%
Spartanburg	5%
Richland	5%
Orangeburg	5%
Greenville	5%
Dillon	5%
Marion	4%
Hampton	4%
Fairfield	4%
Lee	4%
Sumter	4%
Chester	4%
Darlington	3%
Florence	3%
Bamberg	3%
Williamsburg	3%
Anderson	3%
Lexington	3%
State Average	**3%**
Cherokee	3%
Union	3%
Pickens	3%
Aiken	3%
York	3%
Greenwood	3%
Horry	3%
Newberry	3%
Barnwell	3%
Clarendon	3%
Lancaster	3%
Chesterfield	3%
Marlboro	3%
Colleton	3%
Charleston	2%
Kershaw	2%
Abbeville	2%
Calhoun	2%
Edgefield	2%
Allendale	2%
Beaufort	2%
Berkeley	2%
Saluda	2%
Dorchester	2%
Georgetown	1%
McCormick	1%
Oconee	1%

Data Source: Department of Revenue Local Government Report 2015 LJ-02/19/15

Agricultural Property Assessed Value by County
Tax Year 2013

County (Alphabetical)	Dollars
Abbeville	1,453,240
Aiken	6,487,000
Allendale	1,564,960
Anderson	2,714,110
Bamberg	1,987,790
Barnwell	1,540,390
Beaufort	8,832,820
Berkeley	3,532,740
Calhoun	1,950,230
Charleston	2,461,280
Cherokee	1,048,050
Chester	1,841,430
Chesterfield	3,026,880
Clarendon	3,396,780
Colleton	6,052,770
Darlington	2,677,240
Dillon	2,789,950
Dorchester	2,163,950
Edgefield	2,039,600
Fairfield	2,859,404
Florence	9,849,236
Georgetown	3,772,633
Greenville	2,256,640
Greenwood	1,243,185
Hampton	1,864,610
Horry	5,532,769
Jasper	2,912,880
Kershaw	2,941,340
Lancaster	1,841,960
Laurens	1661350
Lee	2,385,540
Lexington	2,399,150
Marion	2,131,940
Marlboro	3,048,960
McCormick	837,820
Newberry	2,648,470
Oconee	2,107,100
Orangeburg	4,218,234
Pickens	682,470
Richland	1,943,550
Saluda	2,952,940
Spartanburg	2,410,040
Sumter	6,228,780
Union	1,110,600
Williamsburg	4,816,998
York	1,842,073
State Total	**136,061,882**

County (Ranked)	Dollars
Florence	9,849,236
Beaufort	8,832,820
Aiken	6,487,000
Sumter	6,228,780
Colleton	6,052,770
Horry	5,532,769
Williamsburg	4,816,998
Orangeburg	4,218,234
Georgetown	3772633
Berkeley	3,532,740
Clarendon	3,396,780
Marlboro	3,048,960
Chesterfield	3,026,880
Saluda	2,952,940
Kershaw	2,941,340
Jasper	2,912,880
Fairfield	2,859,404
Dillon	2,789,950
Anderson	2,714,110
Darlington	2,677,240
Newberry	2,648,470
Charleston	2,461,280
Spartanburg	2,410,040
Lexington	2,399,150
Lee	2,385,540
Greenville	2,256,640
Dorchester	2,163,950
Marion	2,131,940
Oconee	2,107,100
Edgefield	2,039,600
Bamberg	1,987,790
Calhoun	1,950,230
Richland	1,943,550
Hampton	1,864,610
York	1,842,073
Lancaster	1,841,960
Chester	1,841,430
Laurens	1,661,350
Allendale	1,564,960
Barnwell	1,540,390
Abbeville	1,453,240
Greenwood	1,243,185
Union	1,110,600
Cherokee	1,048,050
McCormick	837,820
Pickens	682,470
State Total	**136,061,882**

Note: Includes corporate (6%) and private (4%) agricultural use property.
Data Source: Department of Revenue Local Government Report, 2015 RFA -LJ/09/27/16

Agricultural Property as a Percentage of Total County Assessed Value
Tax Year 2013

County (Alphabetical)	% of Total
Abbeville	2%
Aiken	1%
Allendale	8%
Anderson	0%
Bamberg	7%
Barnwell	3%
Beaufort	0%
Berkeley	0%
Calhoun	2%
Charleston	0%
Cherokee	1%
Chester	2%
Chesterfield	2%
Clarendon	4%
Colleton	3%
Darlington	1%
Dillon	4%
Dorchester	0%
Edgefield	3%
Fairfield	2%
Florence	2%
Georgetown	1%
Greenville	0%
Greenwood	0%
Hampton	4%
Horry	0%
Jasper	2%
Kershaw	1%
Lancaster	1%
Laurens	1%
Lee	6%
Lexington	0%
Marion	3%
Marlboro	5%
McCormick	2%
Newberry	2%
Oconee	0%
Orangeburg	1%
Pickens	0%
Richland	0%
Saluda	5%
Spartanburg	0%
Sumter	2%
Union	2%
Williamsburg	5%
York	0%
State Average	**1%**

County (Ranked)	% of Total
Allendale	8%
Bamberg	7%
Lee	6%
Williamsburg	5%
Saluda	5%
Marlboro	5%
Dillon	4%
Hampton	4%
Clarendon	4%
Colleton	3%
Marion	3%
Barnwell	3%
Edgefield	3%
Chesterfield	2%
Abbeville	2%
Calhoun	2%
Jasper	2%
Fairfield	2%
Florence	2%
Newberry	2%
Sumter	2%
McCormick	2%
Chester	2%
Union	2%
Orangeburg	1%
Kershaw	1%
Darlington	1%
Laurens	1%
Aiken	1%
Georgetown	1%
State Average	**1%**
Lancaster	1%
Cherokee	1%
Beaufort	0%
Greenwood	0%
Berkeley	0%
Dorchester	0%
Oconee	0%
Anderson	0%
Horry	0%
Spartanburg	0%
Lexington	0%
York	0%
Pickens	0%
Richland	0%
Greenville	0%
Charleston	0%

Note: Includes corporate (6%) and private (4%) agricultural use property.
Data Source: Department of Revenue Local Government Report, 2015 RFA -LJ/09/27/16