

Total Assessed Value by Class of Property
Tax Year 2023

Class of Property	Dollars	Class of Property	% of Total
Owner-Occupied	12,821,642,761	Owner-Occupied	35.4%
Agricultural (Private)	92,114,828	Agricultural (Private)	0.3%
Agricultural (Corporate)	34,087,047	Agricultural (Corporate)	0.1%
Commercial/Rental	13,155,288,344	Commercial/Rental	36.3%
Personal Property		Personal Property	
(Vehicles)	3,254,717,805	(Vehicles)	9.0%
Other Personal Property	514,833,106	Other Personal Property	1.4%
Fee-in-Lieu	1,933,724,339	Fee-in-Lieu	5.3%
Manufacturing	1,140,116,027	Manufacturing	3.1%
Utility	2,261,786,441	Utility	6.2%
Business Personal	854,116,682	Business Personal	2.4%
Motor Carrier	137,634,830	Motor Carrier	0.4%
Total	36,200,062,210	Total	100.0%

Data Source: Department of Revenue Index of Taxpaying Ability 2025 mkm-2025/09/02



South Carolina Revenue and Fiscal Affairs Office

Owner Occupied Property as a Percentage of Total County Assessed Value
Tax Year 2023

County (Alphabetical)	% of Total	County (Ranked)	% of Total
Abbeville	40%	Lancaster	52%
Aiken	36%	McCormick	47%
Allendale	11%	Dorchester	45%
Anderson	40%	York	43%
Bamberg	30%	Lexington	43%
Barnwell	29%	Kershaw	40%
Beaufort	37%	Abbeville	40%
Berkeley	31%	Edgefield	40%
Calhoun	21%	Greenville	40%
Charleston	36%	Anderson	40%
Cherokee	24%	Beaufort	37%
Chester	26%	Sumter	37%
Chesterfield	28%	Aiken	36%
Clarendon	33%	Charleston	36%
Colleton	25%	Pickens	35%
Darlington	23%	Richland	34%
Dillon	26%	Saluda	34%
Dorchester	45%	Georgetown	33%
Edgefield	40%	Clarendon	33%
Fairfield	17%	Spartanburg	33%
Florence	30%	Newberry	33%
Georgetown	33%	Marion	32%
Greenville	40%	State Average	31%
Greenwood	24%	Laurens	31%
Hampton	24%	Berkeley	31%
Horry	31%	Horry	31%
Jasper	29%	Oconee	30%
Kershaw	40%	Florence	30%
Lancaster	52%	Bamberg	30%
Laurens	31%	Jasper	29%
Lee	28%	Barnwell	29%
Lexington	43%	Lee	28%
Marion	32%	Chesterfield	28%
Marlboro	15%	Chester	26%
McCormick	47%	Dillon	26%
Newberry	33%	Orangeburg	25%
Oconee	30%	Colleton	25%
Orangeburg	25%	Cherokee	24%
Pickens	35%	Hampton	24%
Richland	34%	Greenwood	24%
Saluda	34%	Darlington	23%
Spartanburg	33%	Union	23%
Sumter	37%	Calhoun	21%
Union	23%	Williamsburg	20%
Williamsburg	20%	Fairfield	17%
York	43%	Marlboro	15%
State Average	31%	Allendale	11%

Data Source: Department of Revenue Index of Taxpaying Ability 2025 mkm-2025/09/02



South Carolina Revenue and Fiscal Affairs Office

Owner Occupied Property Assessed Value by County
Tax Year 2023

County (Alphabetical)	Dollars	County (Ranked)	Dollars
Abbeville	34,415,610	Charleston	1,916,020,830
Aiken	357,334,724	Greenville	1,434,671,006
Allendale	3,668,200	Horry	1,057,141,550
Anderson	464,335,170	Beaufort	913,725,570
Bamberg	9,726,980	Lexington	851,463,200
Barnwell	18,459,450	York	843,132,925
Beaufort	913,725,570	Spartanburg	710,500,490
Berkeley	693,100,170	Berkeley	693,100,170
Calhoun	21,933,640	Richland	610,712,480
Charleston	1,916,020,830	Anderson	464,335,170
Cherokee	67,415,850	Dorchester	400,923,410
Chester	43,218,320	Aiken	357,334,724
Chesterfield	43,968,390	Lancaster	323,061,800
Clarendon	42,896,000	Pickens	258,776,477
Colleton	56,761,250	Georgetown	227,414,508
Darlington	74,314,120	Oconee	224,602,410
Dillon	23,506,290	Florence	189,930,963
Dorchester	400,923,410	Sumter	142,019,770
Edgefield	44,980,950	Kershaw	132,922,910
Fairfield	29,011,495	Orangeburg	89,133,180
Florence	189,930,963	Jasper	86,969,030
Georgetown	227,414,508	Greenwood	83,149,020
Greenville	1,434,671,006	Darlington	74,314,120
Greenwood	83,149,020	Laurens	68,061,660
Hampton	14,611,440	Cherokee	67,415,850
Horry	1,057,141,550	Newberry	65,030,610
Jasper	86,969,030	Colleton	56,761,250
Kershaw	132,922,910	Edgefield	44,980,950
Lancaster	323,061,800	Chesterfield	43,968,390
Laurens	68,061,660	Chester	43,218,320
Lee	12,223,860	Clarendon	42,896,000
Lexington	851,463,200	Abbeville	34,415,610
Marion	28,443,863	Fairfield	29,011,495
Marlboro	16,711,080	Marion	28,443,863
McCormick	26,944,560	McCormick	26,944,560
Newberry	65,030,610	Dillon	23,506,290
Oconee	224,602,410	Williamsburg	22,239,100
Orangeburg	89,133,180	Saluda	22,051,200
Pickens	258,776,477	Calhoun	21,933,640
Richland	610,712,480	Union	20,007,250
Saluda	22,051,200	Barnwell	18,459,450
Spartanburg	710,500,490	Marlboro	16,711,080
Sumter	142,019,770	Hampton	14,611,440
Union	20,007,250	Lee	12,223,860
Williamsburg	22,239,100	Bamberg	9,726,980
York	843,132,925	Allendale	3,668,200
State Total	12,821,642,761	State Total	12,821,642,761

Data Source: Department of Revenue Index of Taxpaying Ability 2025 mkm-2025/09/02



South Carolina Revenue and Fiscal Affairs Office

Commercial & Rental Property as a Percentage of Total County Assessed Value
Tax Year 2023

County (Alphabetical)	% of Total	County (Ranked)	% of Total
Abbeville	23%	Horry	52%
Aiken	29%	Colleton	50%
Allendale	11%	Beaufort	49%
Anderson	27%	Charleston	48%
Bamberg	23%	Georgetown	47%
Barnwell	23%	Berkeley	43%
Beaufort	49%	Pickens	39%
Berkeley	43%	Clarendon	36%
Calhoun	18%	Richland	36%
Charleston	48%	Greenville	33%
Cherokee	22%	Dorchester	30%
Chester	17%	Orangeburg	30%
Chesterfield	20%	Florence	29%
Clarendon	36%	Marion	29%
Colleton	50%	Dillon	29%
Darlington	16%	Spartanburg	29%
Dillon	29%	Aiken	29%
Dorchester	30%	Sumter	28%
Edgefield	17%	State Average	28%
Fairfield	14%	Anderson	27%
Florence	29%	Oconee	26%
Georgetown	47%	Lexington	26%
Greenville	33%	Saluda	26%
Greenwood	22%	McCormick	25%
Hampton	25%	York	25%
Horry	52%	Laurens	25%
Jasper	25%	Lancaster	25%
Kershaw	23%	Hampton	25%
Lancaster	25%	Jasper	25%
Laurens	25%	Newberry	24%
Lee	22%	Barnwell	23%
Lexington	26%	Kershaw	23%
Marion	29%	Bamberg	23%
Marlboro	18%	Abbeville	23%
McCormick	25%	Cherokee	22%
Newberry	24%	Lee	22%
Oconee	26%	Williamsburg	22%
Orangeburg	30%	Greenwood	22%
Pickens	39%	Chesterfield	20%
Richland	36%	Union	19%
Saluda	26%	Calhoun	18%
Spartanburg	29%	Marlboro	18%
Sumter	28%	Chester	17%
Union	19%	Edgefield	17%
Williamsburg	22%	Darlington	16%
York	25%	Fairfield	14%
State Average	28%	Allendale	11%

Data Source: Department of Revenue Index of Taxpaying Ability 2025 mkm-2025/09/02



South Carolina Revenue and Fiscal Affairs Office

Commercial & Rental Property Assessed Value by County
Tax Year 2023

County (Alphabetical)	Dollars	County (Ranked)	Dollars
Abbeville	19,300,377	Charleston	2,611,445,902
Aiken	285,153,427	Horry	1,776,690,395
Allendale	3,441,290	Beaufort	1,212,524,880
Anderson	311,139,870	Greenville	1,185,955,092
Bamberg	7,417,711	Berkeley	955,247,620
Barnwell	15,022,920	Richland	629,330,320
Beaufort	1,212,524,880	Spartanburg	619,366,286
Berkeley	955,247,620	Lexington	509,178,860
Calhoun	18,231,360	York	492,388,525
Charleston	2,611,445,902	Georgetown	319,784,891
Cherokee	61,538,445	Anderson	311,139,870
Chester	28,235,980	Pickens	287,873,288
Chesterfield	31,023,530	Aiken	285,153,427
Clarendon	46,721,840	Dorchester	267,256,990
Colleton	114,096,740	Oconee	199,978,150
Darlington	49,718,330	Florence	187,008,702
Dillon	26,466,170	Lancaster	157,417,540
Dorchester	267,256,990	Colleton	114,096,740
Edgefield	18,894,240	Sumter	109,342,950
Fairfield	24,497,860	Orangeburg	104,078,259
Florence	187,008,702	Kershaw	76,898,952
Georgetown	319,784,891	Greenwood	73,718,184
Greenville	1,185,955,092	Jasper	72,792,960
Greenwood	73,718,184	Cherokee	61,538,445
Hampton	14,836,990	Laurens	55,215,320
Horry	1,776,690,395	Darlington	49,718,330
Jasper	72,792,960	Newberry	47,952,820
Kershaw	76,898,952	Clarendon	46,721,840
Lancaster	157,417,540	Chesterfield	31,023,530
Laurens	55,215,320	Chester	28,235,980
Lee	9,626,060	Dillon	26,466,170
Lexington	509,178,860	Marion	26,066,834
Marion	26,066,834	Williamsburg	24,597,190
Marlboro	20,042,110	Fairfield	24,497,860
McCormick	14,455,620	Marlboro	20,042,110
Newberry	47,952,820	Abbeville	19,300,377
Oconee	199,978,150	Edgefield	18,894,240
Orangeburg	104,078,259	Calhoun	18,231,360
Pickens	287,873,288	Saluda	16,709,700
Richland	629,330,320	Union	16,606,864
Saluda	16,709,700	Barnwell	15,022,920
Spartanburg	619,366,286	Hampton	14,836,990
Sumter	109,342,950	McCormick	14,455,620
Union	16,606,864	Lee	9,626,060
Williamsburg	24,597,190	Bamberg	7,417,711
York	492,388,525	Allendale	3,441,290
State Total	13,155,288,344	State Total	13,155,288,344

Data Source: Department of Revenue Index of Taxpaying Ability 2025 mkm-2025/09/02



South Carolina Revenue and Fiscal Affairs Office

**Personal Property (Vehicles) as a Percentage of Total County Assessed Value
Tax Year 2023**

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

Data Source: Department of Revenue Index of Taxpaying Ability 2025 mkm-2025/09/02



South Carolina Revenue and Fiscal Affairs Office

Personal Property (Vehicles) Assessed Value by County
Tax Year 2023

County (Alphabetical)	Dollars	County (Ranked)	Dollars
Abbeville	11,013,995	Greenville	375,924,686
Aiken	115,525,607	Charleston	317,261,397
Allendale	2,153,797	Horry	302,044,588
Anderson	134,031,733	Lexington	220,987,010
Bamberg	4,521,670	York	190,559,627
Barnwell	8,882,849	Spartanburg	189,568,463
Beaufort	150,876,670	Richland	177,485,810
Berkeley	153,857,250	Berkeley	153,857,250
Calhoun	10,517,663	Beaufort	150,876,670
Charleston	317,261,397	Anderson	134,031,733
Cherokee	25,882,233	Aiken	115,525,607
Chester	15,296,203	Dorchester	93,785,539
Chesterfield	19,937,370	Florence	77,776,104
Clarendon	16,119,086	Pickens	67,733,617
Colleton	21,533,144	Lancaster	65,313,210
Darlington	32,298,403	Oconee	51,167,104
Dillon	12,002,481	Sumter	50,521,296
Dorchester	93,785,539	Georgetown	47,307,303
Edgefield	17,653,137	Kershaw	45,240,683
Fairfield	10,361,055	Orangeburg	37,864,012
Florence	77,776,104	Darlington	32,298,403
Georgetown	47,307,303	Greenwood	30,952,144
Greenville	375,924,686	Laurens	28,877,028
Greenwood	30,952,144	Jasper	28,299,243
Hampton	7,457,497	Cherokee	25,882,233
Horry	302,044,588	Colleton	21,533,144
Jasper	28,299,243	Newberry	20,889,811
Kershaw	45,240,683	Chesterfield	19,937,370
Lancaster	65,313,210	Edgefield	17,653,137
Laurens	28,877,028	Clarendon	16,119,086
Lee	6,064,752	Chester	15,296,203
Lexington	220,987,010	Williamsburg	13,641,592
Marion	11,935,118	Dillon	12,002,481
Marlboro	8,858,114	Marion	11,935,118
McCormick	5,866,477	Abbeville	11,013,995
Newberry	20,889,811	Calhoun	10,517,663
Oconee	51,167,104	Union	10,461,268
Orangeburg	37,864,012	Fairfield	10,361,055
Pickens	67,733,617	Barnwell	8,882,849
Richland	177,485,810	Marlboro	8,858,114
Saluda	8,409,966	Saluda	8,409,966
Spartanburg	189,568,463	Hampton	7,457,497
Sumter	50,521,296	Lee	6,064,752
Union	10,461,268	McCormick	5,866,477
Williamsburg	13,641,592	Bamberg	4,521,670
York	190,559,627	Allendale	2,153,797
State Total	3,254,717,805	State Total	3,254,717,805

Data Source: Department of Revenue Index of Taxpaying Ability 2025 mkm-2025/09/02



South Carolina Revenue and Fiscal Affairs Office

**Business Personal Property as a Percentage of Total County Assessed Value
Tax Year 2023**

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

Business Personal Property Assessed Value by County
Tax Year 2023

County (Alphabetical)	Dollars	County (Ranked)	Dollars
Abbeville	1,247,954	Greenville	128,722,010
Aiken	31,489,510	Charleston	97,597,970
Allendale	513,947	Spartanburg	72,736,661
Anderson	28,588,670	Richland	62,025,890
Bamberg	1,020,480	Lexington	57,271,900
Barnwell	1,869,626	Horry	54,557,146
Beaufort	41,883,270	York	47,071,990
Berkeley	25,910,960	Beaufort	41,883,270
Calhoun	2,479,540	Aiken	31,489,510
Charleston	97,597,970	Anderson	28,588,670
Cherokee	8,417,930	Berkeley	25,910,960
Chester	4,938,680	Florence	18,492,754
Chesterfield	6,055,580	Pickens	14,966,050
Clarendon	3,438,340	Sumter	14,927,570
Colleton	5,621,760	Dorchester	12,594,521
Darlington	5,908,230	Georgetown	11,470,610
Dillon	3,893,141	Greenwood	10,758,396
Dorchester	12,594,521	Orangeburg	10,002,659
Edgefield	2,259,740	Lancaster	9,901,800
Fairfield	2,469,239	Oconee	8,428,093
Florence	18,492,754	Cherokee	8,417,930
Georgetown	11,470,610	Jasper	8,132,940
Greenville	128,722,010	Kershaw	7,269,020
Greenwood	10,758,396	Laurens	6,505,970
Hampton	2,561,750	Chesterfield	6,055,580
Horry	54,557,146	Darlington	5,908,230
Jasper	8,132,940	Newberry	5,791,150
Kershaw	7,269,020	Colleton	5,621,760
Lancaster	9,901,800	Chester	4,938,680
Laurens	6,505,970	Dillon	3,893,141
Lee	1,460,700	Clarendon	3,438,340
Lexington	57,271,900	Williamsburg	3,119,500
Marion	2,624,308	Union	2,930,007
Marlboro	2,467,520	Marion	2,624,308
McCormick	573,560	Hampton	2,561,750
Newberry	5,791,150	Calhoun	2,479,540
Oconee	8,428,093	Fairfield	2,469,239
Orangeburg	10,002,659	Marlboro	2,467,520
Pickens	14,966,050	Edgefield	2,259,740
Richland	62,025,890	Barnwell	1,869,626
Saluda	1,147,640	Lee	1,460,700
Spartanburg	72,736,661	Abbeville	1,247,954
Sumter	14,927,570	Saluda	1,147,640
Union	2,930,007	Bamberg	1,020,480
Williamsburg	3,119,500	McCormick	573,560
York	47,071,990	Allendale	513,947
State Total	854,116,682	State Total	854,116,682

**Manufacturing Property as a Percentage of Total County Assessed Value
Tax Year 2023**

County (Alphabetical)	% of Total	County (Ranked)	% of Total
Abbeville	6%	Allendale	23%
Aiken	5%	Chester	19%
Allendale	23%	Chesterfield	15%
Anderson	2%	Cherokee	12%
Bamberg	5%	Marlboro	12%
Barnwell	6%	Calhoun	11%
Beaufort	0%	Lee	10%
Berkeley	3%	Newberry	10%
Calhoun	11%	Saluda	9%
Charleston	1%	Spartanburg	9%
Cherokee	12%	Orangeburg	9%
Chester	19%	Union	8%
Chesterfield	15%	Darlington	7%
Clarendon	1%	Florence	7%
Colleton	2%	Edgefield	6%
Darlington	7%	Kershaw	6%
Dillon	4%	Barnwell	6%
Dorchester	3%	Abbeville	6%
Edgefield	6%	State Average	6%
Fairfield	4%	Aiken	5%
Florence	7%	Bamberg	5%
Georgetown	4%	Greenwood	4%
Greenville	3%	Hampton	4%
Greenwood	4%	Sumter	4%
Hampton	4%	Dillon	4%
Horry	0%	Marion	4%
Jasper	1%	Fairfield	4%
Kershaw	6%	Richland	4%
Lancaster	2%	Laurens	4%
Laurens	4%	Georgetown	4%
Lee	10%	Dorchester	3%
Lexington	3%	Greenville	3%
Marion	4%	Lexington	3%
Marlboro	12%	Berkeley	3%
McCormick	0%	York	3%
Newberry	10%	Williamsburg	2%
Oconee	2%	Anderson	2%
Orangeburg	9%	Pickens	2%
Pickens	2%	Colleton	2%
Richland	4%	Lancaster	2%
Saluda	9%	Oconee	2%
Spartanburg	9%	Clarendon	1%
Sumter	4%	Jasper	1%
Union	8%	Charleston	1%
Williamsburg	2%	Horry	0%
York	3%	McCormick	0%
State Average	6%	Beaufort	0%

Data Source: Department of Revenue Index of Taxpaying Ability 2025 mkm-2025/09/02



South Carolina Revenue and Fiscal Affairs Office

Manufacturing Property Assessed Value by County
Tax Year 2023

County (Alphabetical)	Dollars	County (Ranked)	Dollars
Abbeville	4,957,090	Spartanburg	189,985,850
Aiken	54,616,572	Greenville	122,500,008
Allendale	7,525,660	Richland	68,000,580
Anderson	24,659,711	Lexington	62,314,930
Bamberg	1,656,710	Berkeley	61,364,876
Barnwell	3,911,609	Aiken	54,616,572
Beaufort	4,318,140	York	51,988,380
Berkeley	61,364,876	Florence	42,445,360
Calhoun	11,451,000	Charleston	34,201,613
Charleston	34,201,613	Cherokee	33,848,988
Cherokee	33,848,988	Chester	31,222,420
Chester	31,222,420	Dorchester	30,330,320
Chesterfield	24,274,030	Orangeburg	30,022,443
Clarendon	1,416,719	Georgetown	24,885,900
Colleton	4,137,090	Anderson	24,659,711
Darlington	21,310,850	Chesterfield	24,274,030
Dillon	3,709,170	Darlington	21,310,850
Dorchester	30,330,320	Kershaw	20,401,150
Edgefield	7,327,120	Newberry	19,112,370
Fairfield	6,784,200	Sumter	16,498,874
Florence	42,445,360	Horry	16,021,419
Georgetown	24,885,900	Greenwood	15,247,102
Greenville	122,500,008	Pickens	13,623,860
Greenwood	15,247,102	Marlboro	13,061,370
Hampton	2,633,410	Oconee	12,353,558
Horry	16,021,419	Calhoun	11,451,000
Jasper	3,204,419	Lancaster	10,339,929
Kershaw	20,401,150	Laurens	8,234,496
Lancaster	10,339,929	Allendale	7,525,660
Laurens	8,234,496	Edgefield	7,327,120
Lee	4,547,600	Union	7,157,430
Lexington	62,314,930	Fairfield	6,784,200
Marion	3,615,550	Saluda	5,980,190
Marlboro	13,061,370	Abbeville	4,957,090
McCormick	206,860	Lee	4,547,600
Newberry	19,112,370	Beaufort	4,318,140
Oconee	12,353,558	Colleton	4,137,090
Orangeburg	30,022,443	Barnwell	3,911,609
Pickens	13,623,860	Dillon	3,709,170
Richland	68,000,580	Marion	3,615,550
Saluda	5,980,190	Jasper	3,204,419
Spartanburg	189,985,850	Williamsburg	2,709,101
Sumter	16,498,874	Hampton	2,633,410
Union	7,157,430	Bamberg	1,656,710
Williamsburg	2,709,101	Clarendon	1,416,719
York	51,988,380	McCormick	206,860
State Total	1,140,116,027	State Total	1,140,116,027

Data Source: Department of Revenue Index of Taxpaying Ability 2025 mkm-2025/09/02



South Carolina Revenue and Fiscal Affairs Office

Fee-in-Lieu Property as a Percentage of Total County Assessed Value
Tax Year 2023

County (Alphabetical)	% of Total	County (Ranked)	% of Total
Abbeville	1%	Marlboro	33%
Aiken	4%	Greenwood	28%
Allendale	20%	Williamsburg	23%
Anderson	10%	Jasper	22%
Bamberg	0%	Calhoun	22%
Barnwell	6%	Allendale	20%
Beaufort	1%	Union	19%
Berkeley	10%	Cherokee	14%
Calhoun	22%	Spartanburg	11%
Charleston	3%	Laurens	11%
Cherokee	14%	Anderson	10%
Chester	6%	Florence	10%
Chesterfield	7%	Berkeley	10%
Clarendon	1%	State Average	8%
Colleton	1%	Chesterfield	7%
Darlington	7%	Darlington	7%
Dillon	7%	Dillon	7%
Dorchester	3%	Chester	6%
Edgefield	4%	Barnwell	6%
Fairfield	0%	Newberry	6%
Florence	10%	Greenville	6%
Georgetown	3%	Orangeburg	5%
Greenville	6%	Kershaw	5%
Greenwood	28%	Lancaster	5%
Hampton	4%	Lexington	5%
Horry	2%	Sumter	5%
Jasper	22%	Aiken	4%
Kershaw	5%	Hampton	4%
Lancaster	5%	Edgefield	4%
Laurens	11%	York	4%
Lee	2%	Oconee	4%
Lexington	5%	Dorchester	3%
Marion	2%	Pickens	3%
Marlboro	33%	Richland	3%
McCormick	0%	Georgetown	3%
Newberry	6%	Charleston	3%
Oconee	4%	Horry	2%
Orangeburg	5%	Marion	2%
Pickens	3%	Lee	2%
Richland	3%	Clarendon	1%
Saluda	1%	Abbeville	1%
Spartanburg	11%	Saluda	1%
Sumter	5%	Colleton	1%
Union	19%	Beaufort	1%
Williamsburg	23%	Fairfield	0%
York	4%	Bamberg	0%
State Average	8%	McCormick	0%

Data Source: Department of Revenue Index of Taxpaying Ability 2025 mkm-2025/09/02



South Carolina Revenue and Fiscal Affairs Office

Fee-in-Lieu Property Assessed Value by County
Tax Year 2023

County (Alphabetical)	Dollars	County (Ranked)	Dollars
Abbeville	1,051,802	Spartanburg	238,285,516
Aiken	44,035,352	Berkeley	216,122,883
Allendale	6,447,591	Greenville	202,081,823
Anderson	119,001,020	Charleston	137,068,777
Bamberg	12,869	Anderson	119,001,020
Barnwell	3,879,079	Greenwood	96,695,343
Beaufort	12,641,425	Lexington	94,354,839
Berkeley	216,122,883	York	78,308,368
Calhoun	22,453,853	Horry	74,098,240
Charleston	137,068,777	Jasper	65,947,437
Cherokee	38,011,887	Florence	63,692,009
Chester	10,023,180	Richland	52,776,798
Chesterfield	11,767,955	Aiken	44,035,352
Clarendon	1,831,876	Cherokee	38,011,887
Colleton	1,195,096	Marlboro	37,074,612
Darlington	22,806,600	Lancaster	31,951,927
Dillon	6,323,956	Dorchester	30,369,292
Dorchester	30,369,292	Oconee	29,336,030
Edgefield	4,628,483	Williamsburg	25,395,144
Fairfield	88,709	Pickens	23,976,119
Florence	63,692,009	Laurens	23,918,634
Georgetown	17,849,940	Darlington	22,806,600
Greenville	202,081,823	Calhoun	22,453,853
Greenwood	96,695,343	Orangeburg	18,807,006
Hampton	2,607,214	Sumter	18,126,872
Horry	74,098,240	Georgetown	17,849,940
Jasper	65,947,437	Kershaw	17,158,570
Kershaw	17,158,570	Union	16,849,488
Lancaster	31,951,927	Beaufort	12,641,425
Laurens	23,918,634	Chesterfield	11,767,955
Lee	781,680	Newberry	11,740,321
Lexington	94,354,839	Chester	10,023,180
Marion	1,732,796	Allendale	6,447,591
Marlboro	37,074,612	Dillon	6,323,956
McCormick	0	Edgefield	4,628,483
Newberry	11,740,321	Barnwell	3,879,079
Oconee	29,336,030	Hampton	2,607,214
Orangeburg	18,807,006	Clarendon	1,831,876
Pickens	23,976,119	Marion	1,732,796
Richland	52,776,798	Colleton	1,195,096
Saluda	415,928	Abbeville	1,051,802
Spartanburg	238,285,516	Lee	781,680
Sumter	18,126,872	Saluda	415,928
Union	16,849,488	Fairfield	88,709
Williamsburg	25,395,144	Bamberg	12,869
York	78,308,368	McCormick	0
State Total	1,933,724,339	State Total	1,933,724,339

Data Source: Department of Revenue Index of Taxpaying Ability 2025 mkm-2025/09/02



South Carolina Revenue and Fiscal Affairs Office

Utility Property as a Percentage of Total County Assessed Value
Tax Year 2023

County (Alphabetical)	% of Total	County (Ranked)	% of Total
Abbeville	11%	Fairfield	54%
Aiken	9%	Darlington	34%
Allendale	17%	Oconee	27%
Anderson	6%	Bamberg	20%
Bamberg	20%	Hampton	18%
Barnwell	14%	Allendale	17%
Beaufort	3%	Chester	16%
Berkeley	4%	Lee	15%
Calhoun	10%	Orangeburg	15%
Charleston	3%	Barnwell	14%
Cherokee	13%	Cherokee	13%
Chester	16%	Union	12%
Chesterfield	10%	Marion	12%
Clarendon	7%	Dillon	12%
Colleton	8%	York	11%
Darlington	34%	Williamsburg	11%
Dillon	12%	State Average	11%
Dorchester	5%	Abbeville	11%
Edgefield	11%	Edgefield	11%
Fairfield	54%	Calhoun	10%
Florence	6%	Newberry	10%
Georgetown	2%	Chesterfield	10%
Greenville	3%	Laurens	10%
Greenwood	7%	McCormick	10%
Hampton	18%	Aiken	9%
Horry	1%	Marlboro	9%
Jasper	8%	Jasper	8%
Kershaw	7%	Saluda	8%
Lancaster	4%	Richland	8%
Laurens	10%	Pickens	8%
Lee	15%	Colleton	8%
Lexington	7%	Kershaw	7%
Marion	12%	Greenwood	7%
Marlboro	9%	Lexington	7%
McCormick	10%	Clarendon	7%
Newberry	10%	Sumter	7%
Oconee	27%	Anderson	6%
Orangeburg	15%	Florence	6%
Pickens	8%	Spartanburg	5%
Richland	8%	Dorchester	5%
Saluda	8%	Berkeley	4%
Spartanburg	5%	Lancaster	4%
Sumter	7%	Greenville	3%
Union	12%	Charleston	3%
Williamsburg	11%	Beaufort	3%
York	11%	Georgetown	2%
State Average	11%	Horry	1%

Data Source: Department of Revenue Index of Taxpaying Ability 2025 mkm-2025/09/02



South Carolina Revenue and Fiscal Affairs Office

Utility Property Assessed Value by County
Tax Year 2023

County (Alphabetical)	Dollars	County (Ranked)	Dollars
Abbeville	9,178,570	York	222,164,461
Aiken	88,500,220	Oconee	204,435,640
Allendale	5,592,070	Charleston	146,873,560
Anderson	73,442,751	Richland	141,781,040
Bamberg	6,643,820	Lexington	139,219,910
Barnwell	8,755,660	Greenville	123,187,770
Beaufort	64,233,340	Darlington	109,554,239
Berkeley	93,836,940	Spartanburg	105,820,710
Calhoun	10,752,920	Berkeley	93,836,940
Charleston	146,873,560	Fairfield	93,782,610
Cherokee	35,822,630	Aiken	88,500,220
Chester	26,771,320	Anderson	73,442,751
Chesterfield	15,617,040	Beaufort	64,233,340
Clarendon	8,736,370	Pickens	57,351,160
Colleton	17,485,360	Orangeburg	51,523,620
Darlington	109,554,239	Horry	49,268,210
Dillon	11,009,340	Dorchester	41,314,600
Dorchester	41,314,600	Florence	39,733,720
Edgefield	11,917,050	Cherokee	35,822,630
Fairfield	93,782,610	Chester	26,771,320
Florence	39,733,720	Sumter	25,551,240
Georgetown	11,382,400	Greenwood	24,393,630
Greenville	123,187,770	Jasper	24,349,730
Greenwood	24,393,630	Kershaw	24,023,550
Hampton	11,011,710	Lancaster	23,098,830
Horry	49,268,210	Laurens	21,604,800
Jasper	24,349,730	Newberry	19,873,960
Kershaw	24,023,550	Colleton	17,485,360
Lancaster	23,098,830	Chesterfield	15,617,040
Laurens	21,604,800	Williamsburg	12,804,830
Lee	6,554,590	Edgefield	11,917,050
Lexington	139,219,910	Georgetown	11,382,400
Marion	10,971,270	Hampton	11,011,710
Marlboro	10,029,400	Dillon	11,009,340
McCormick	5,587,030	Marion	10,971,270
Newberry	19,873,960	Union	10,899,070
Oconee	204,435,640	Calhoun	10,752,920
Orangeburg	51,523,620	Marlboro	10,029,400
Pickens	57,351,160	Abbeville	9,178,570
Richland	141,781,040	Barnwell	8,755,660
Saluda	5,343,750	Clarendon	8,736,370
Spartanburg	105,820,710	Bamberg	6,643,820
Sumter	25,551,240	Lee	6,554,590
Union	10,899,070	Allendale	5,592,070
Williamsburg	12,804,830	McCormick	5,587,030
York	222,164,461	Saluda	5,343,750
State Total	2,261,786,441	State Total	2,261,786,441

Data Source: Department of Revenue Index of Taxpaying Ability 2025 mkm-2025/09/02



South Carolina Revenue and Fiscal Affairs Office

Total Assessed Value by Class of Property
Tax Year 2023

Property Classification	Assessment Ratio	Total Assessed Value
Owner-Occupied	4.0%	12,821,642,761
Agricultural (Private)	4.0%	92,114,828
Agricultural (Corporate)	6.0%	34,087,047
Commercial/Rental	6.0%	13,155,288,344
Personal Property (Vehicles)	6.0%	3,254,717,805
Other Personal Property	10.5%	514,833,106
Fee-in-Lieu	N/A*	1,933,724,339
Manufacturing	10.5%	1,140,116,027
Utility	10.5%	2,261,786,441
Business Personal	10.5%	854,116,682
Motor Carrier	9.5%	137,634,830
Total		36,200,062,210

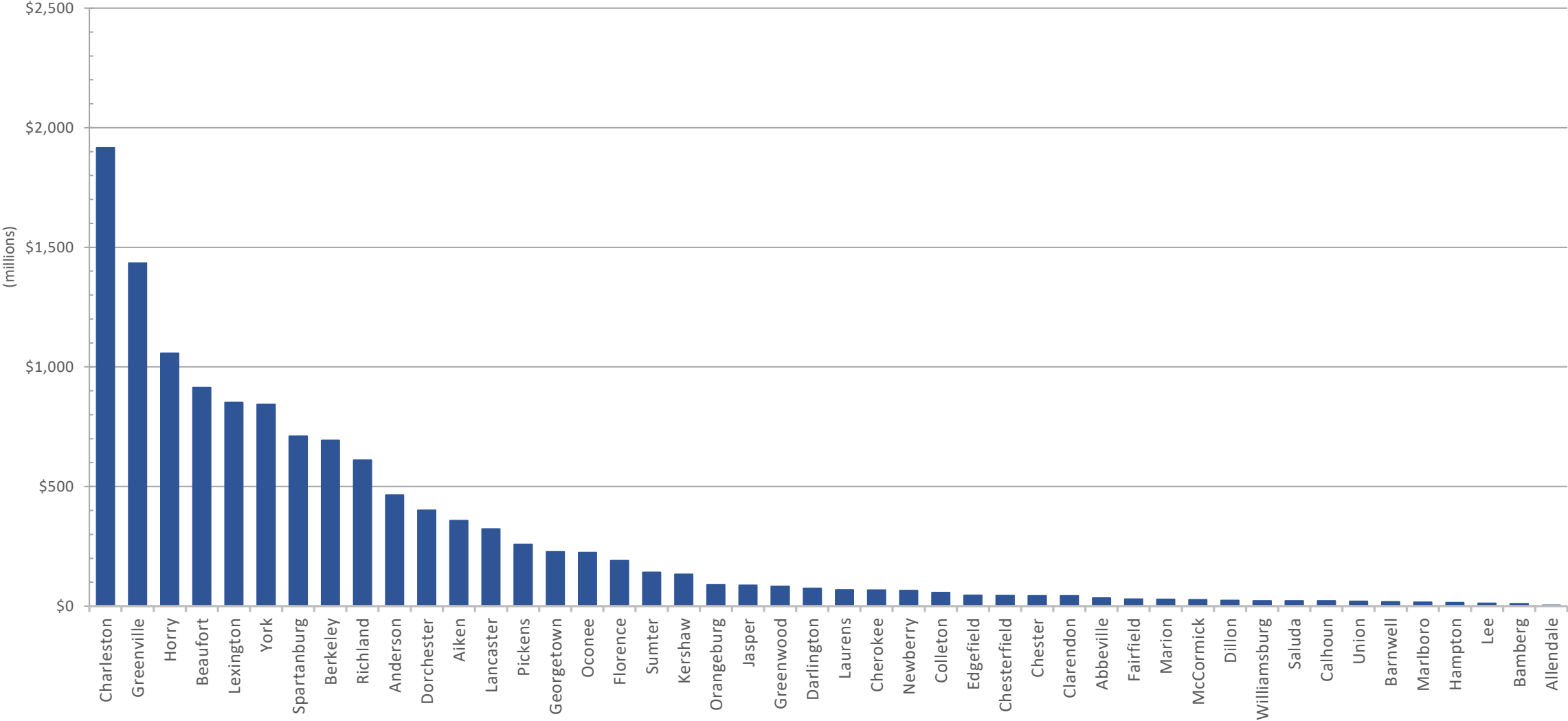
*Assessment ratios for Fee-in-Lieu are negotiable and vary by agreement. The minimum ratio is 4.0%.

Figures do not reflect value exemptions that reduce the property value subject to tax.



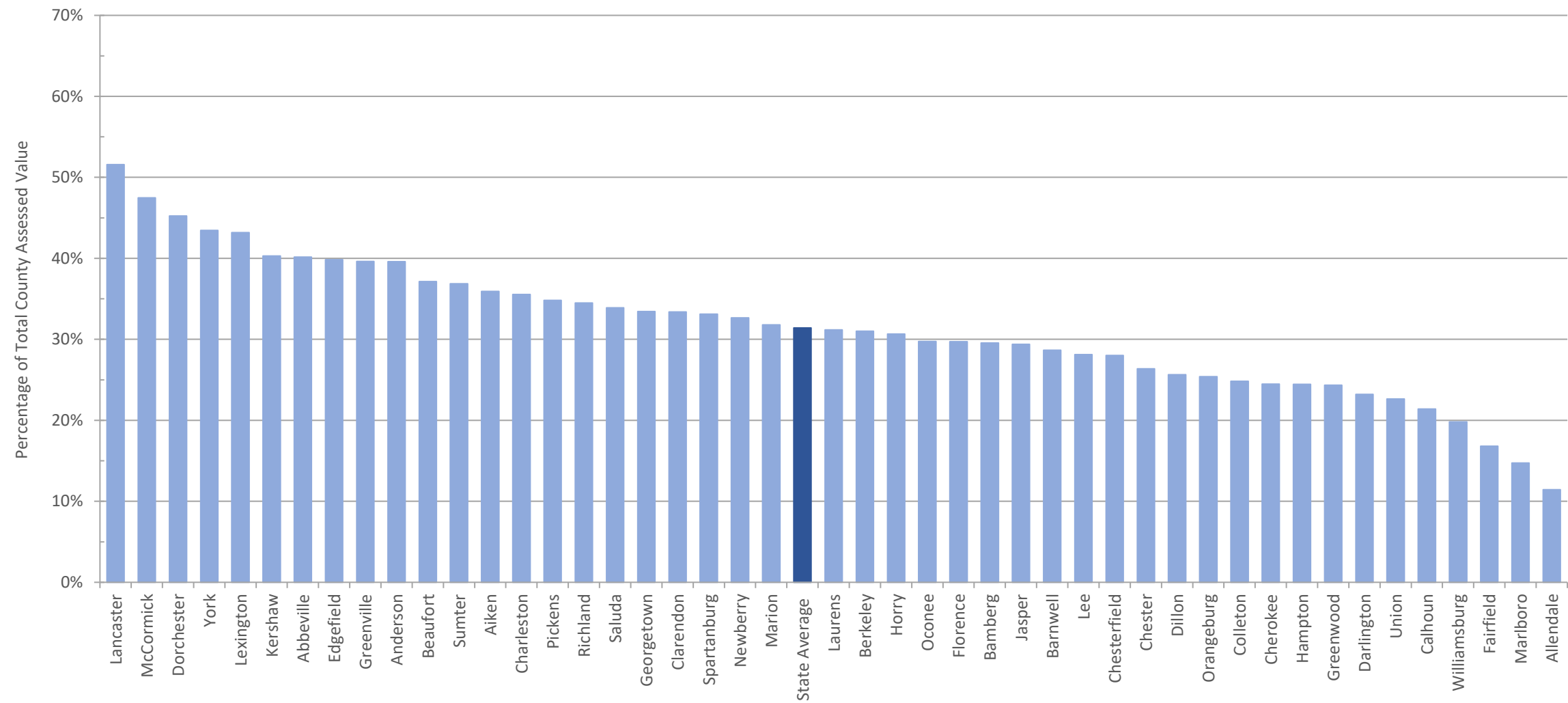
OWNER-OCCUPIED PROPERTY ASSESSED VALUE

By County - Tax Year 2023



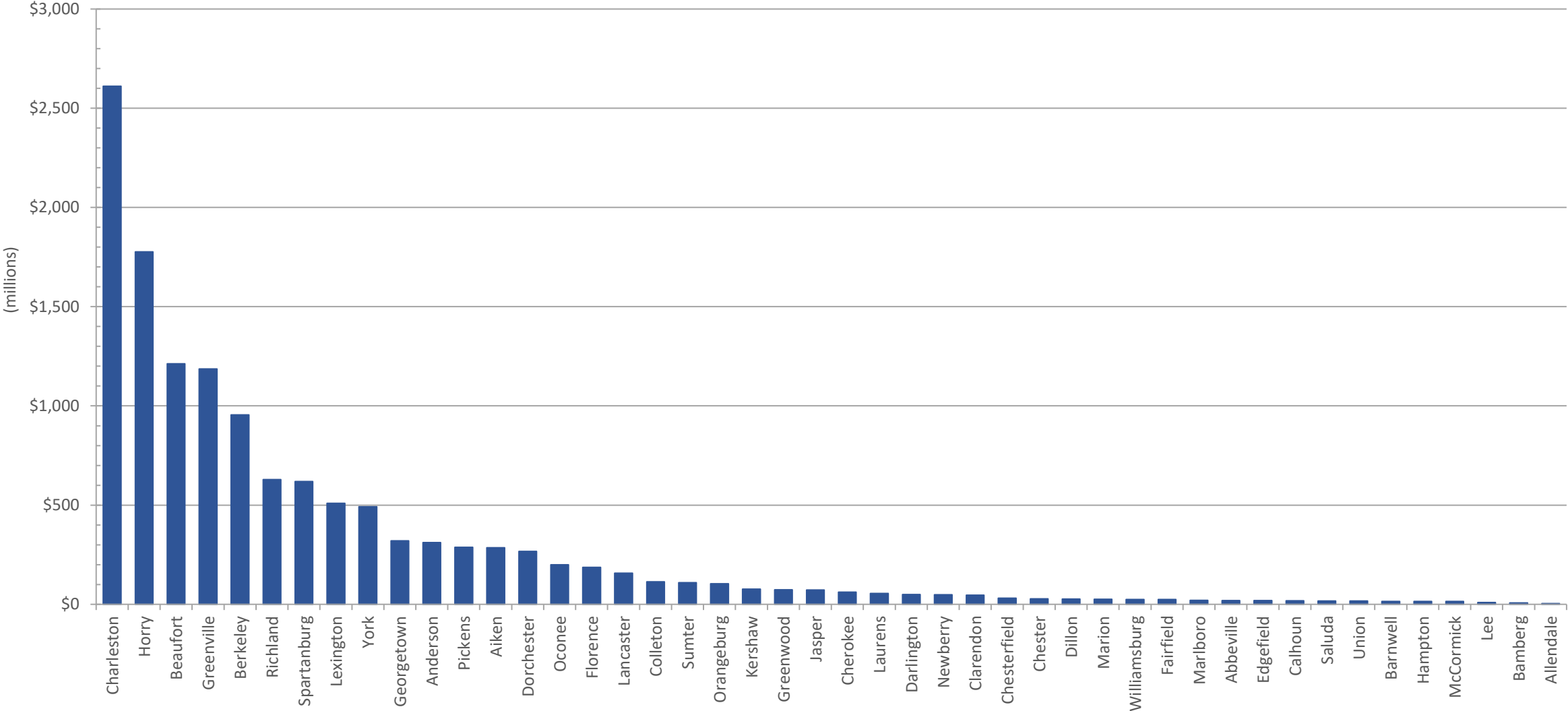
Data Source: Department of Revenue Index of Taxpaying Ability 2025 mkm-09/02/2025

OWNER-OCCUPIED PROPERTY VALUE
as a Percentage of Total County Assessed Value -Tax Year 2023



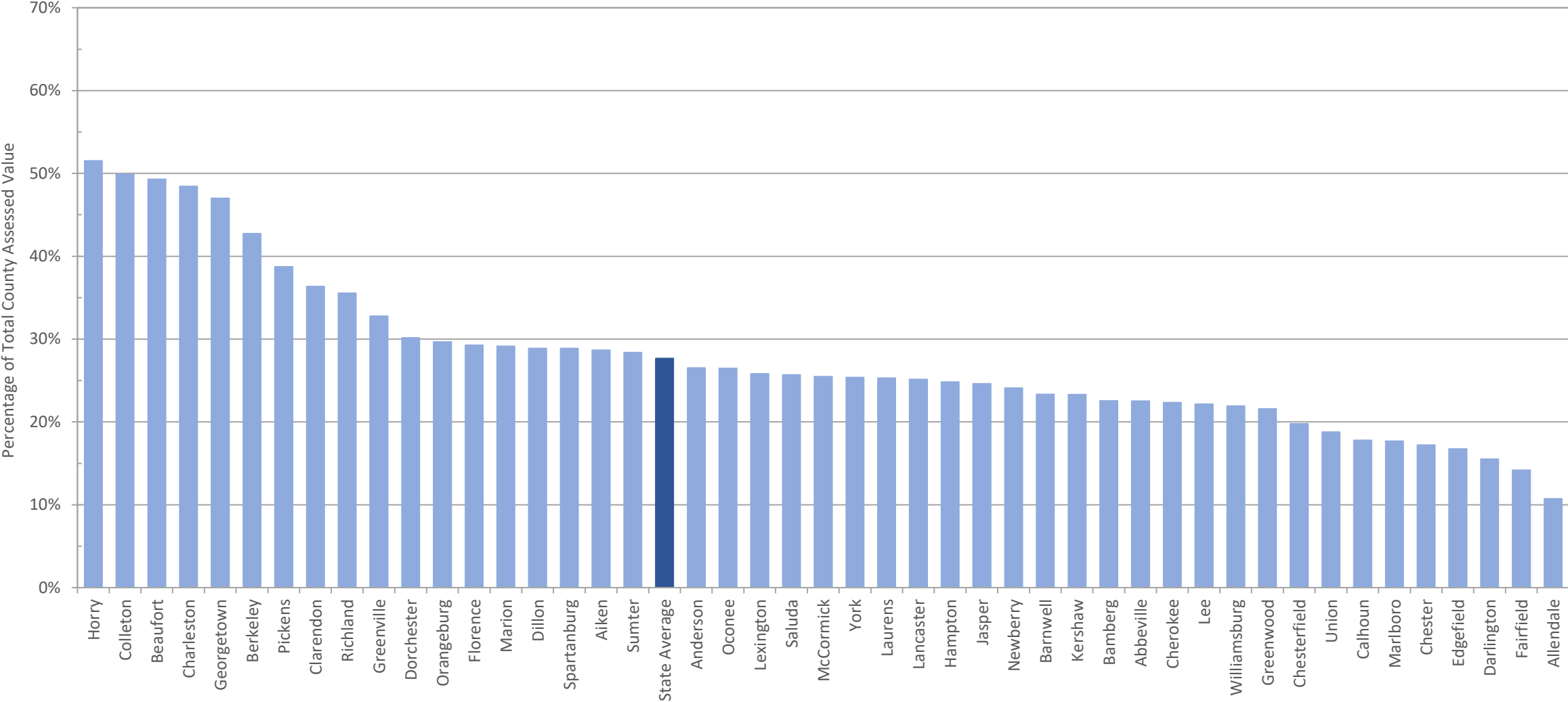
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COMMERCIAL & RENTAL PROPERTY ASSESSED VALUE
Tax Year 2023



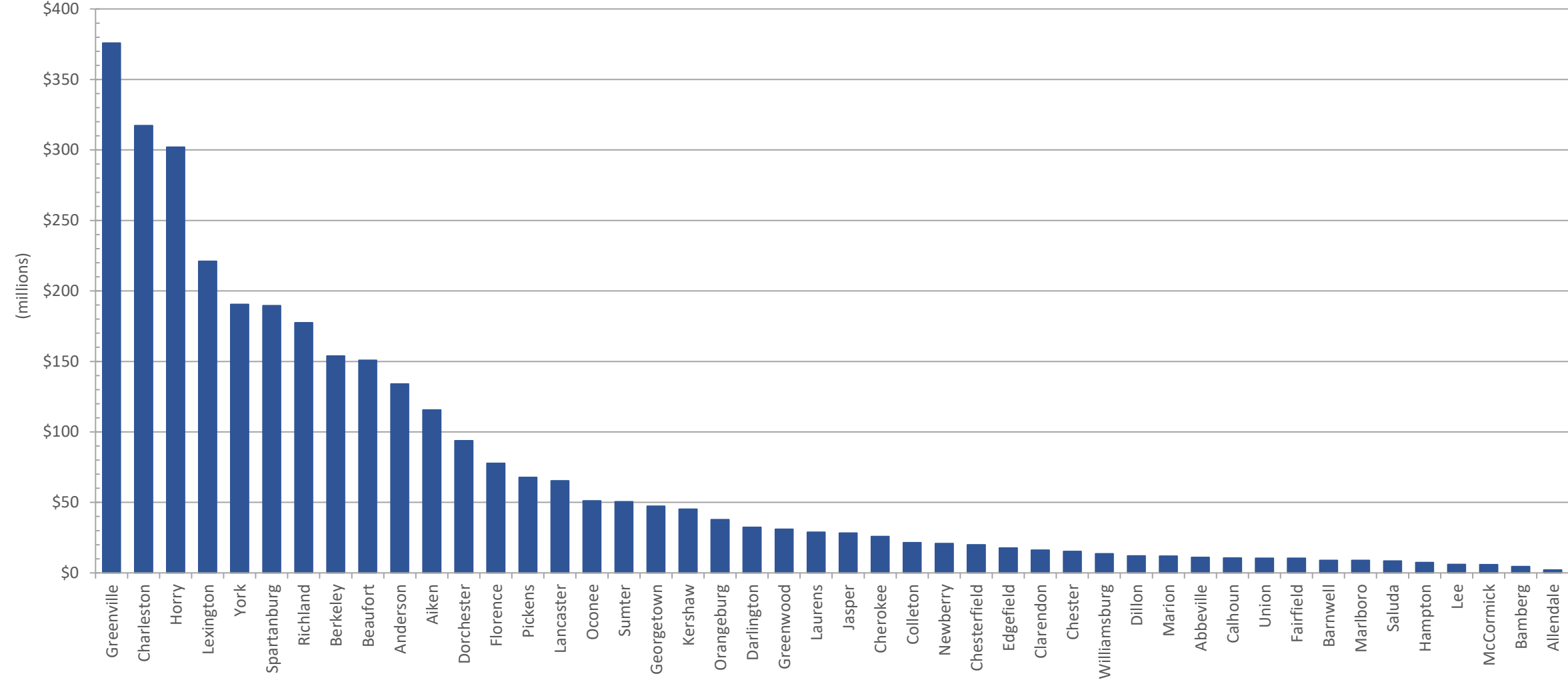
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COMMERCIAL & RENTAL PROPERTY VALUE
as a Percentage of Total County Assessed Value - Tax Year 2023



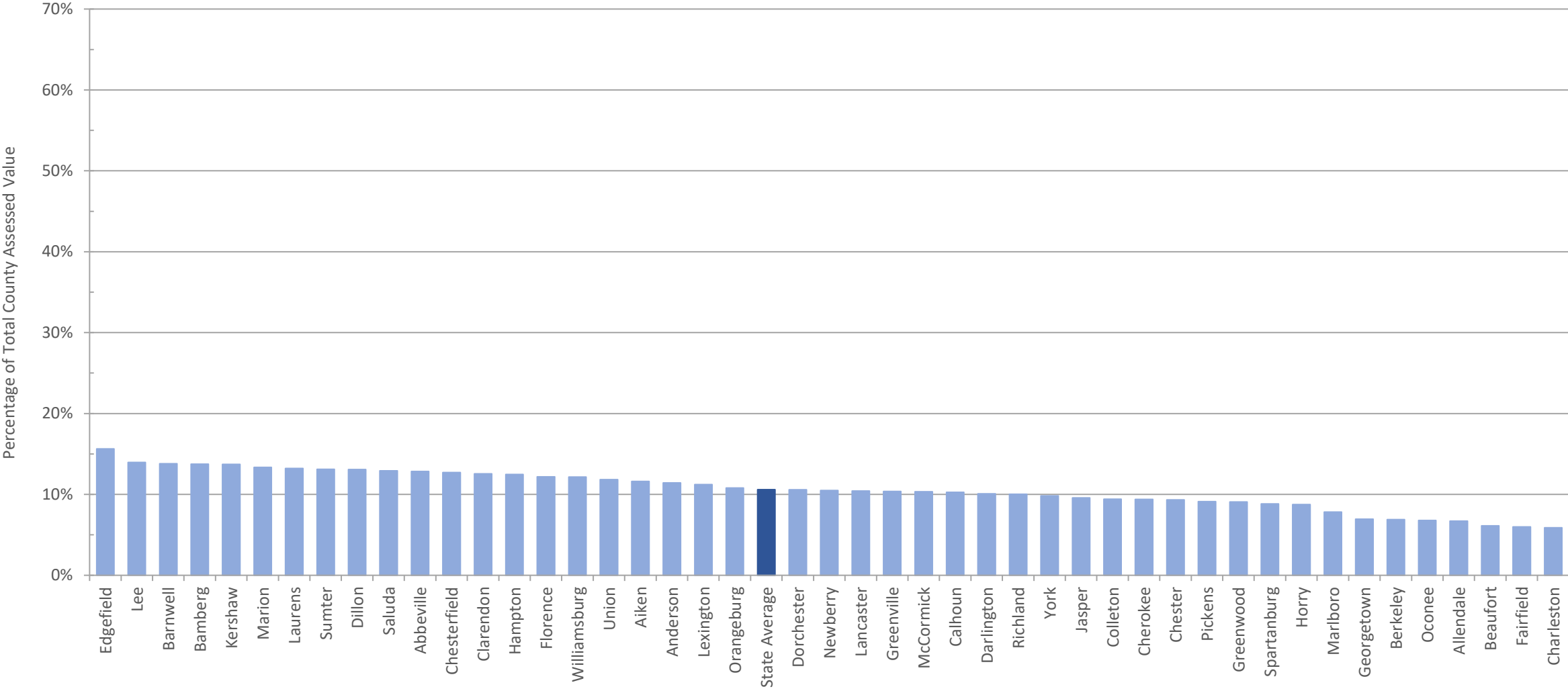
Data Source: Department of Revenue Index of Taxpaying Ability 2025 mkm-09/02/2025

PERSONAL PROPERTY ASSESSED VALUE
Tax Year 2023



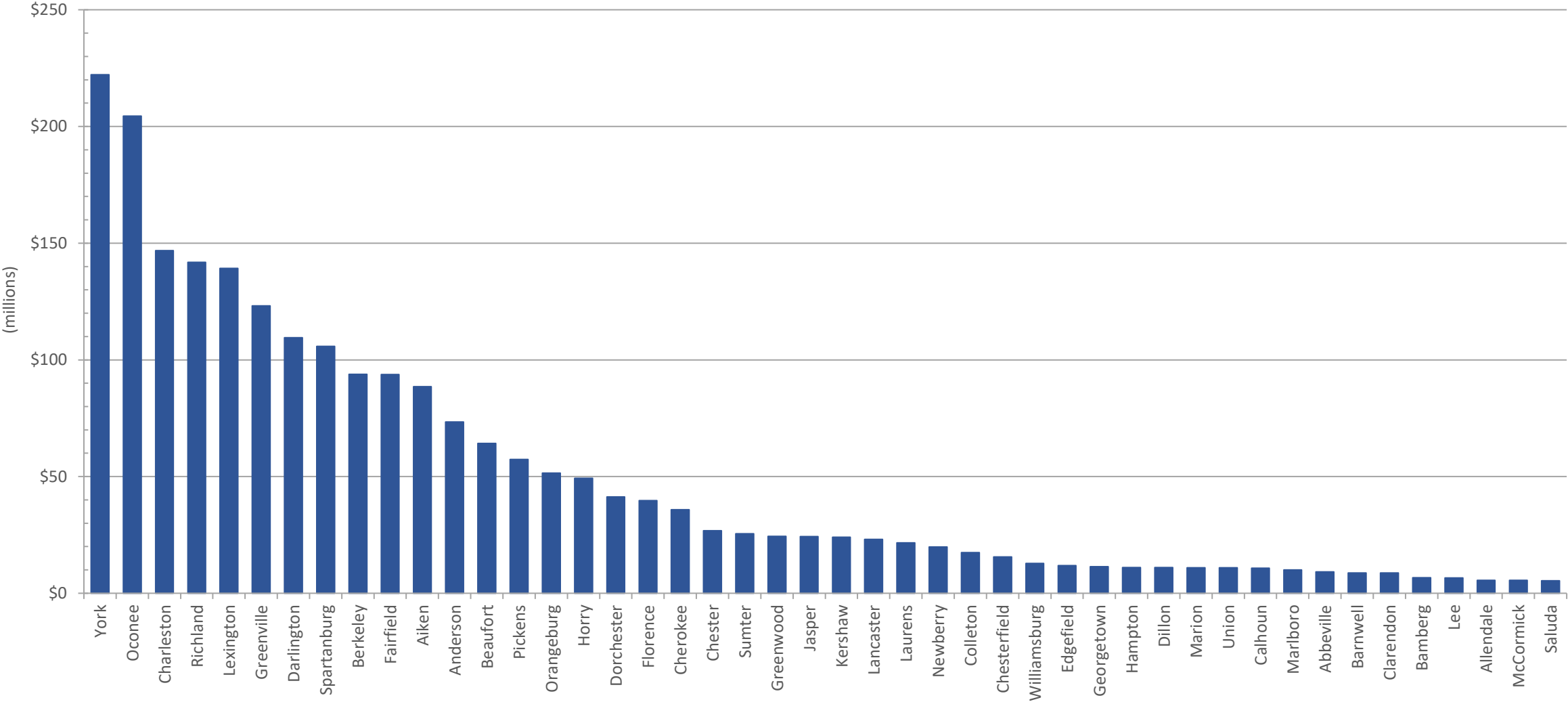
Data Source: Department of Revenue Index of Taxpaying Ability 2025 09/02/2025

PERSONAL PROPERTY VALUE (VEHICLES)
as a Percentage of Total County Assessed Value - Tax Year 2023



Data Source: Department of Revenue Index of Taxpaying Ability 2025 mkm-09/02/2025

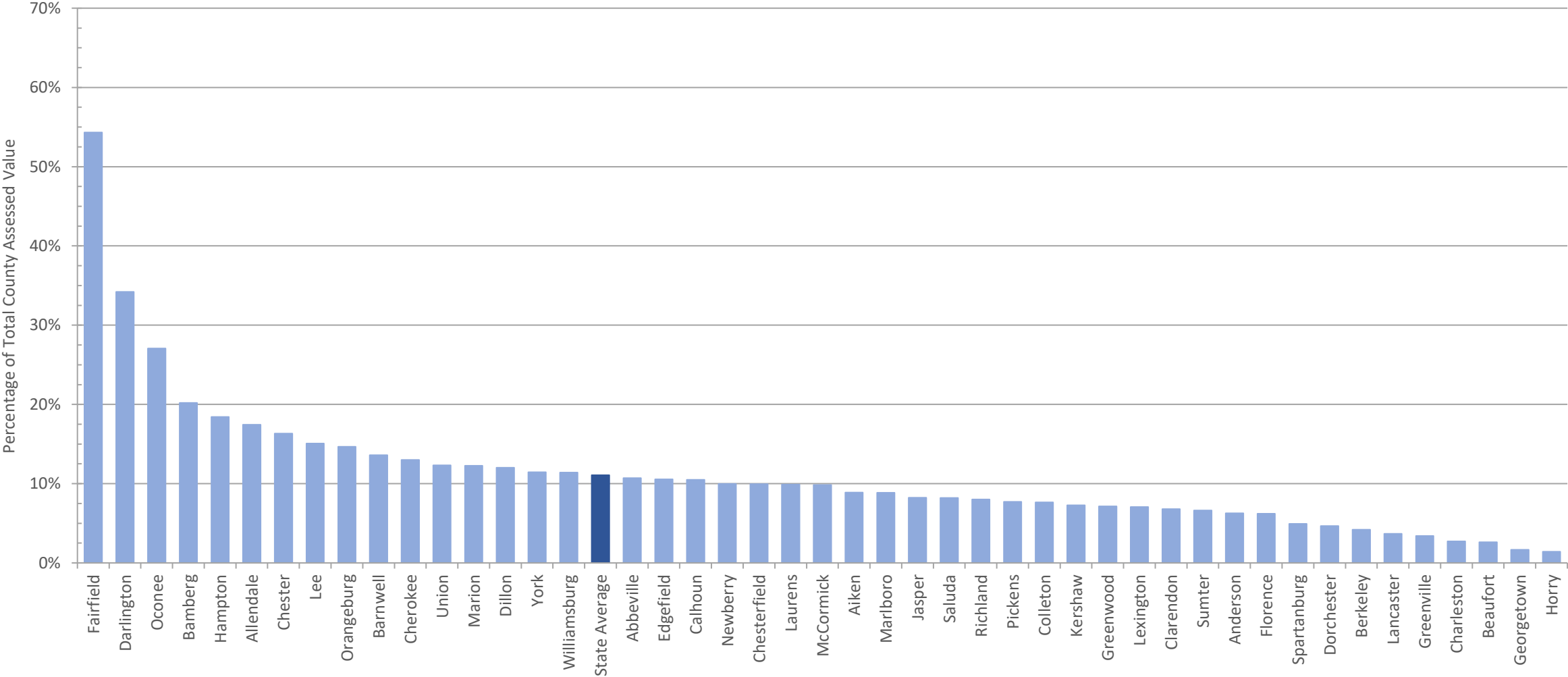
UTILITY PROPERTY ASSESSED VALUE
Tax Year 2023



Data Source: Department of Revenue Index of Taxpaying Ability 2025 mkm-09/02/2025

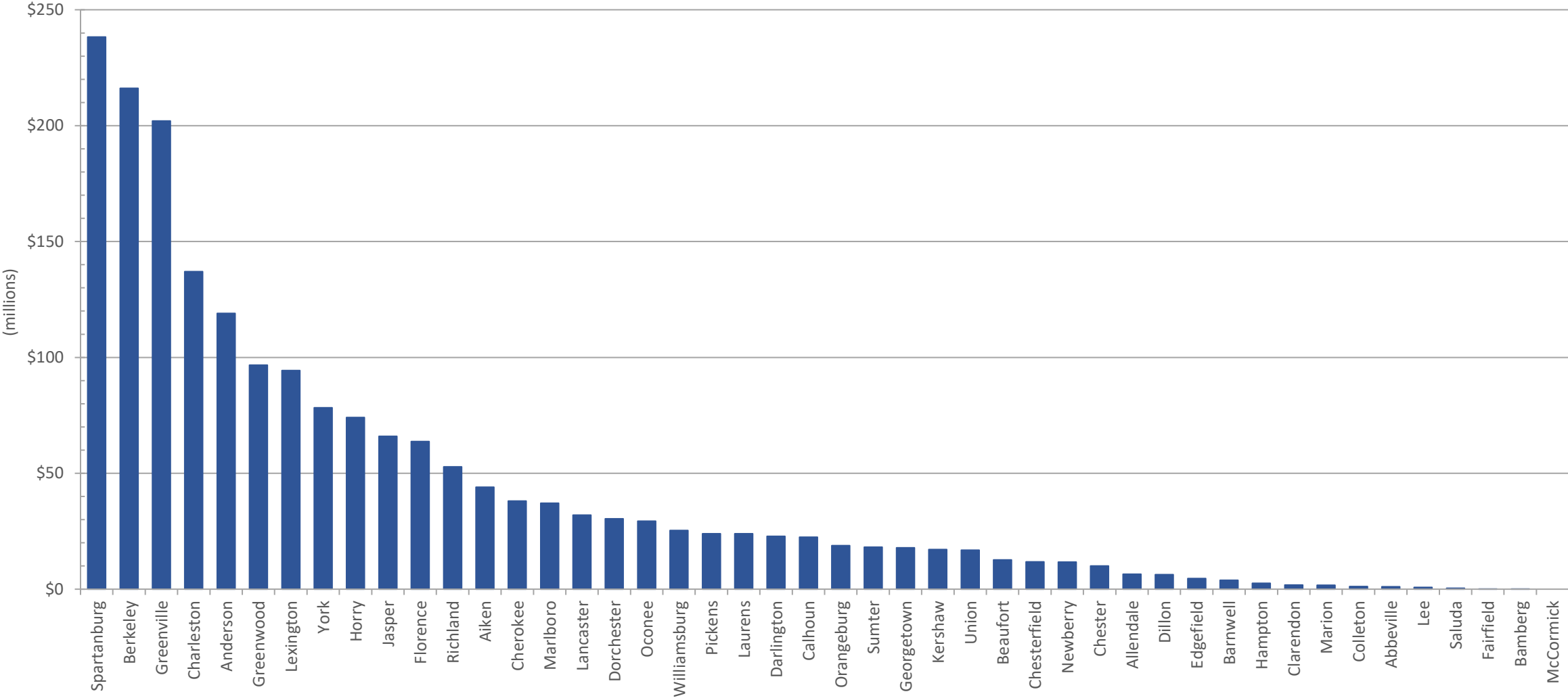
UTILITY PROPERTY VALUE

as a Percentage of Total County Assessed Value - Tax Year 2023



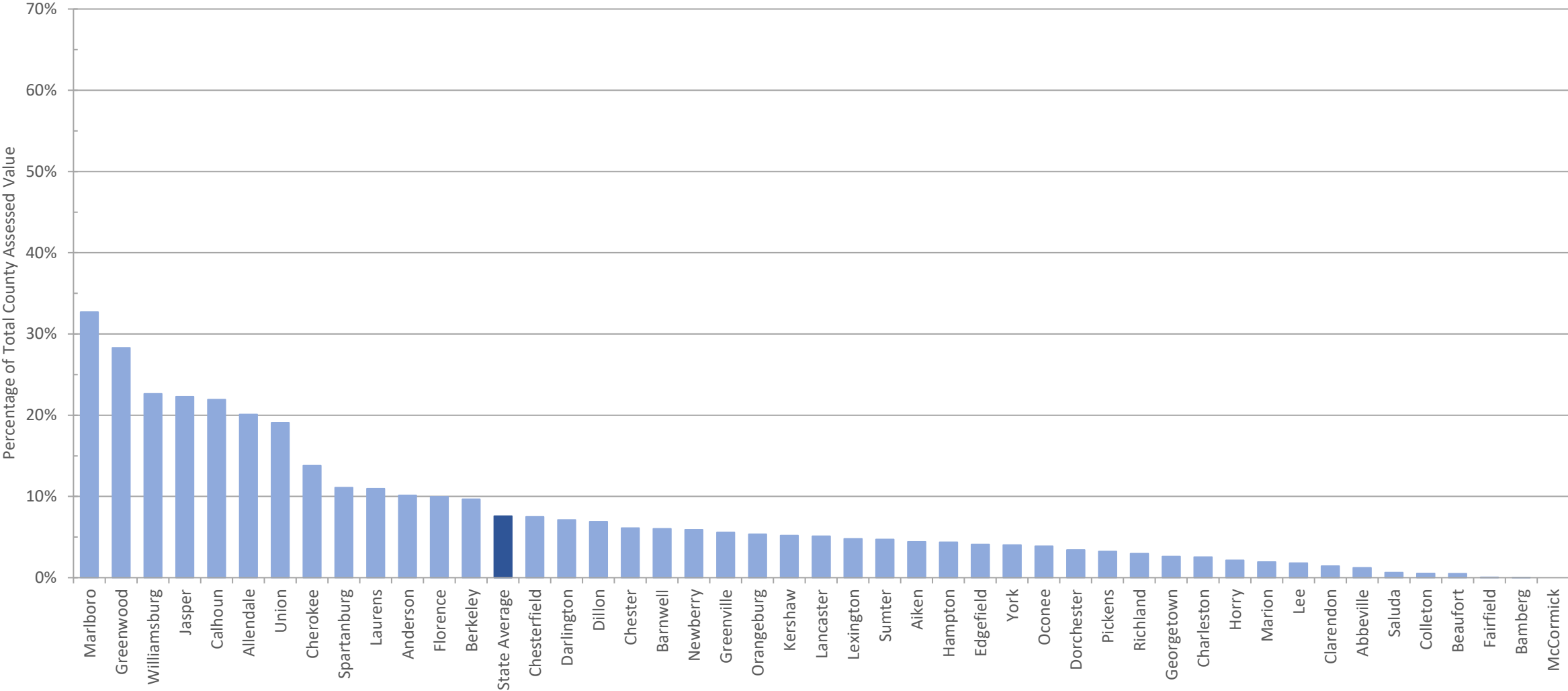
Data Source: Department of Revenue Index of Taxpaying Ability 2025 mkm-09/02/2025

FEE-IN-LIEU PROPERTY ASSESSED VALUE*
Tax Year 2023



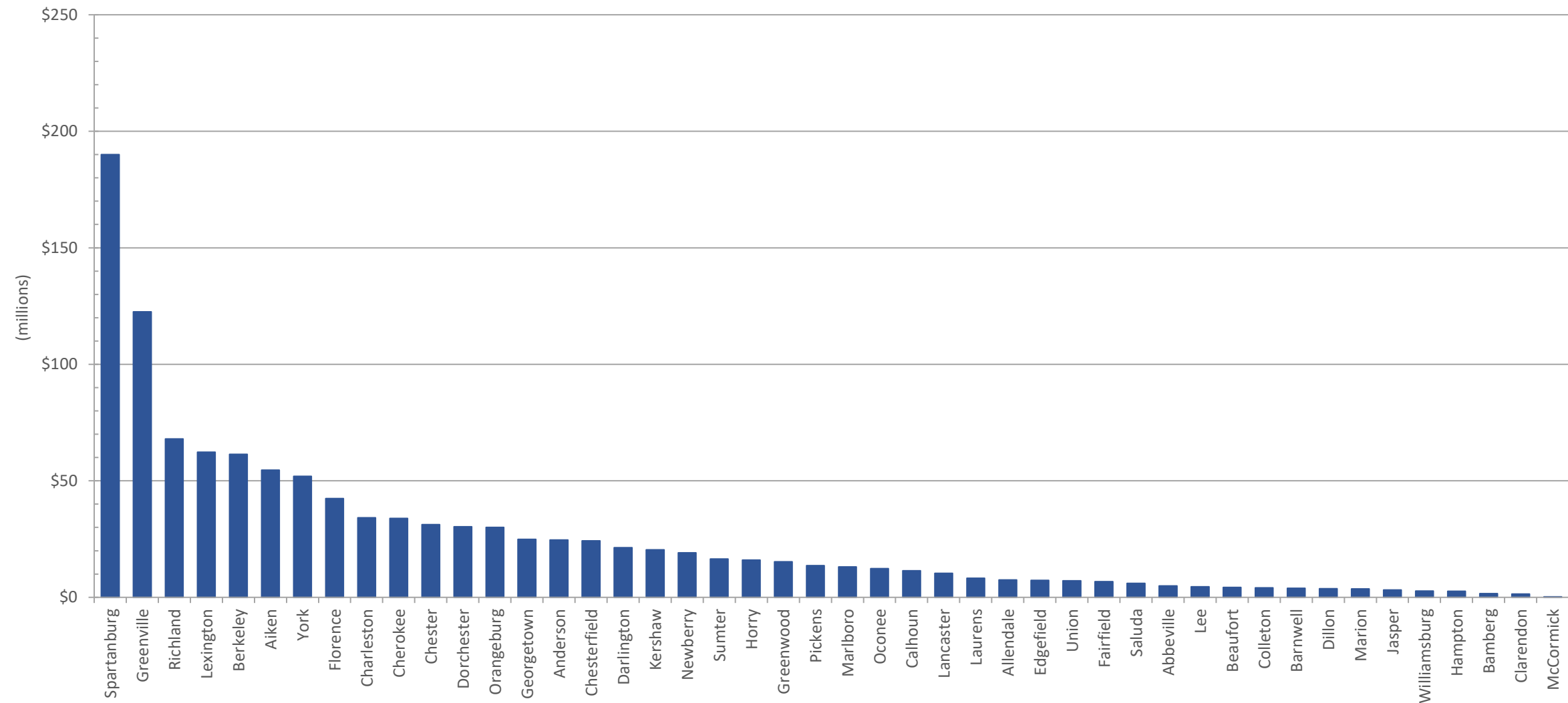
*Fee-in-lieu assessed values imputed by DOR based upon total fee-in-lieu revenue divided by total millage.
Data Source: Department of Revenue Index of Taxpaying Ability 2025 mkm-09/02/2025

FEE-IN-LIEU PROPERTY VALUE*
as a Percentage of Total County Assessed Value - Tax Year 2023



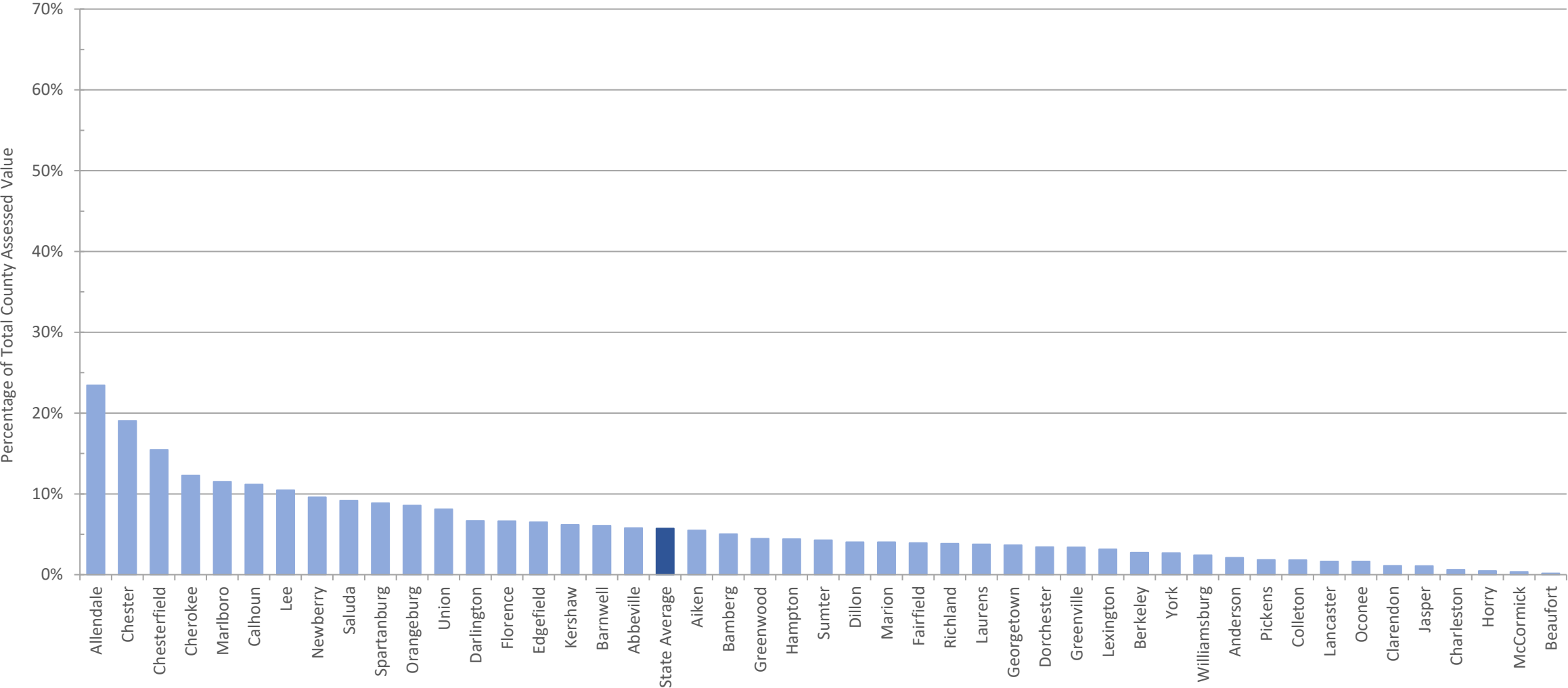
*Fee-in-lieu assessed values imputed by DOR based upon total fee-in-lieu revenue divided by total millage.
Data Source: Department of Revenue Index of Taxpaying Ability 2025 mkm-09/02/2025

MANUFACTURING PROPERTY ASSESSED VALUE
Tax Year 2023



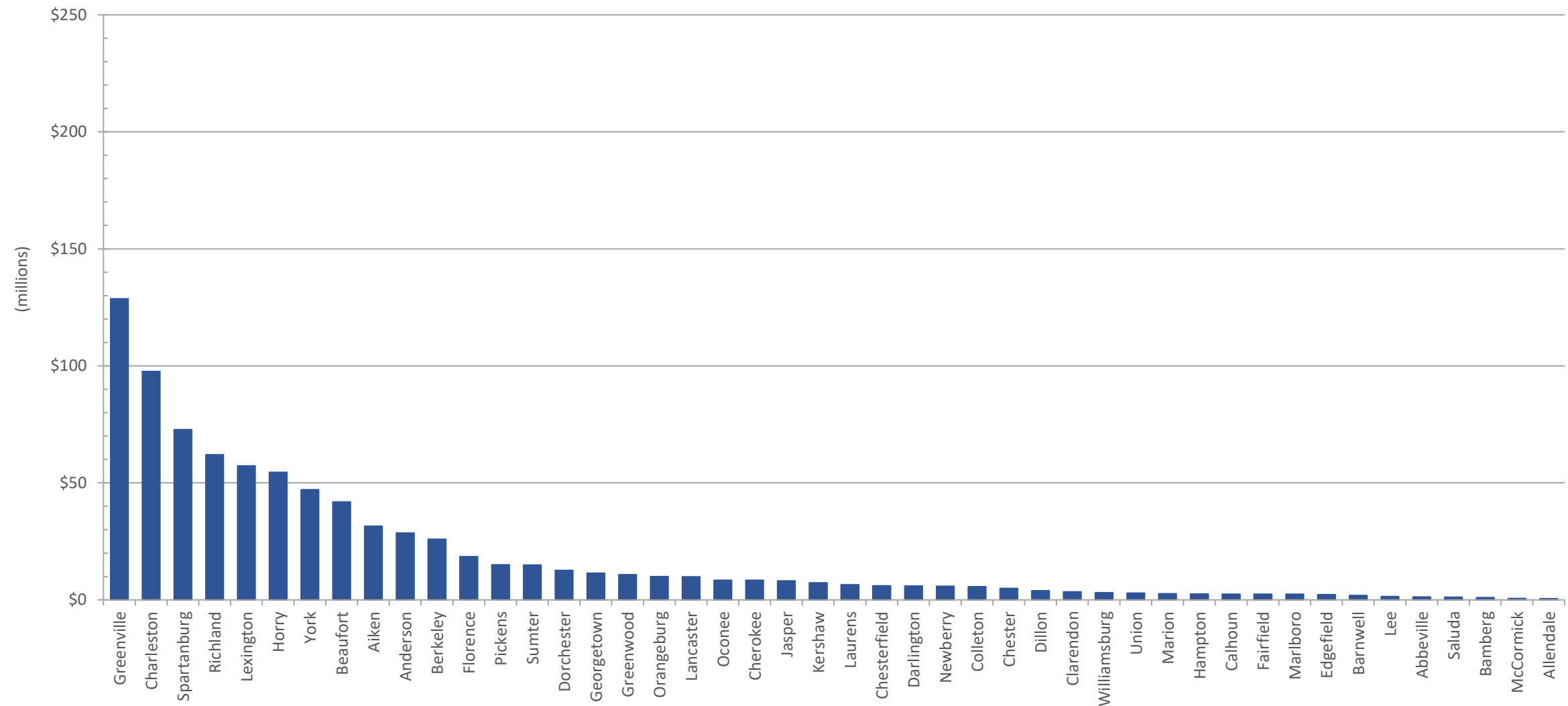
Data Source: Department of Revenue Index of Taxpaying Ability 2025 mkm 09/02/2025

MANUFACTURING PROPERTY VALUE
as a Percentage of Total County Assessed Value - Tax Year 2023



Data Source: Department of Revenue Index of Taxpaying Ability 2025 mkm-09/02/2025

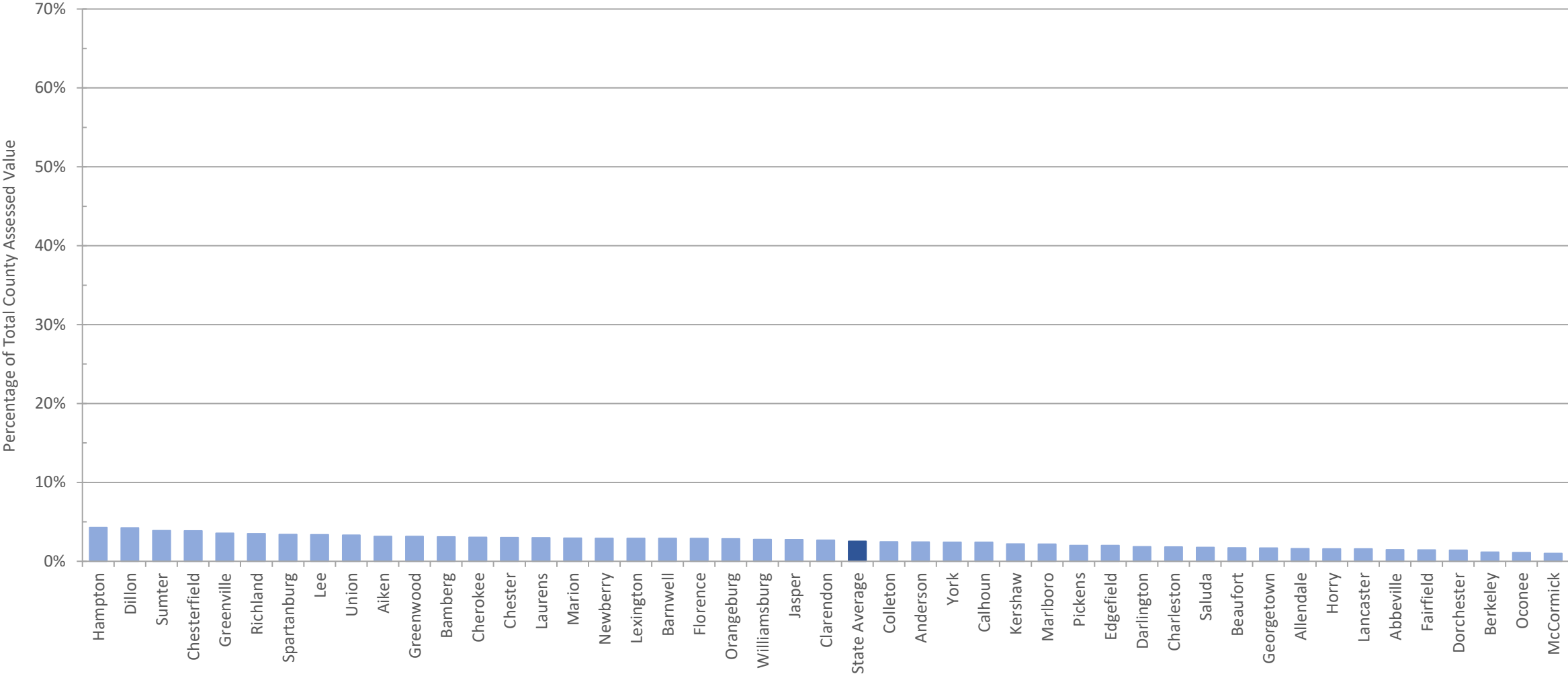
BUSINESS PERSONAL PROPERTY ASSESSED VALUE
Tax Year 2023



Data Source: Department of Revenue Index of Taxpaying Ability 2025 mkm-09/02/2025

BUSINESS PERSONAL PROPERTY VALUE

as a Percentage of Total County Assessed Value - Tax Year 2023



Data Source: Department of Revenue Index of Taxpaying Ability 2025 mkm-09/02/2025