

**Total Assessed Value by Class of Property  
Tax Year 2021**

<u>Class of Property</u>	<u>Dollars</u>	<u>Class of Property</u>	<u>% of Total</u>
Owner-Occupied	11,054,485,816	Owner-Occupied	35.3%
Agricultural (Private)	118,449,781	Agricultural (Private)	0.4%
Agricultural (Corporate)	29,521,254	Agricultural (Corporate)	0.1%
Commercial/Rental	11,160,746,878	Commercial/Rental	35.7%
Personal Property (Vehicles)	2,770,882,073	Personal Property (Vehicles)	8.9%
Other Personal Property	428,956,163	Other Personal Property	1.4%
Fee-in-Lieu	1,757,652,646	Fee-in-Lieu	5.6%
Manufacturing	945,372,744	Manufacturing	3.0%
Utility	2,083,019,852	Utility	6.7%
Business Personal	788,758,299	Business Personal	2.5%
Motor Carrier	140,689,727	Motor Carrier	0.4%
<b>Total</b>	<b>31,278,535,233</b>	<b>Total</b>	<b>100.0%</b>

Data Source: Department of Revenue Index of Taxpaying Ability 2023 MKM-02/28/2023



**Owner Occupied Property as a Percentage of Total County Assessed Value  
Tax Year 2021**

<b>County (Alphabetical)</b>	<b>% of Total</b>	<b>County (Ranked)</b>	<b>% of Total</b>
Abbeville	38%	Lancaster	51%
Aiken	36%	Dorchester	47%
Allendale	14%	McCormick	44%
Anderson	39%	Lexington	44%
Bamberg	28%	York	42%
Barnwell	28%	Edgefield	41%
Beaufort	35%	Greenville	40%
Berkeley	34%	Kershaw	40%
Calhoun	19%	Sumter	39%
Charleston	36%	Anderson	39%
Cherokee	25%	Abbeville	38%
Chester	28%	Aiken	36%
Chesterfield	26%	Charleston	36%
Clarendon	32%	Pickens	36%
Colleton	24%	Beaufort	35%
Darlington	23%	Richland	35%
Dillon	25%	Berkeley	34%
Dorchester	47%	Saluda	33%
Edgefield	41%	Spartanburg	33%
Fairfield	16%	Georgetown	32%
Florence	29%	Clarendon	32%
Georgetown	32%	Newberry	32%
Greenville	40%	Jasper	31%
Greenwood	24%	<b>State Average</b>	<b>31%</b>
Hampton	25%	Marion	30%
Horry	30%	Laurens	30%
Jasper	31%	Horry	30%
Kershaw	40%	Florence	29%
Lancaster	51%	Oconee	28%
Laurens	30%	Chester	28%
Lee	27%	Barnwell	28%
Lexington	44%	Bamberg	28%
Marion	30%	Lee	27%
Marlboro	19%	Chesterfield	26%
McCormick	44%	Orangeburg	25%
Newberry	32%	Dillon	25%
Oconee	28%	Cherokee	25%
Orangeburg	25%	Hampton	25%
Pickens	36%	Colleton	24%
Richland	35%	Greenwood	24%
Saluda	33%	Union	23%
Spartanburg	33%	Darlington	23%
Sumter	39%	Williamsburg	20%
Union	23%	Calhoun	19%
Williamsburg	20%	Marlboro	19%
York	42%	Fairfield	16%
<b>State Average</b>	<b>31%</b>	Allendale	14%

Data Source: Department of Revenue Index of Taxpaying Ability 2023 MKM-02/28/2023



**Owner Occupied Property Assessed Value by County  
Tax Year 2021**

<b>County (Alphabetical)</b>	<b>Dollars</b>	<b>County (Ranked)</b>	<b>Dollars</b>
Abbeville	27,542,940	Charleston	1,707,320,110
Aiken	321,585,204	Greenville	1,263,871,019
Allendale	3,659,680	Horry	848,634,620
Anderson	366,782,277	Lexington	778,079,480
Bamberg	9,211,380	Beaufort	772,900,860
Barnwell	18,007,050	York	733,508,630
Beaufort	772,900,860	Richland	564,289,770
Berkeley	517,275,660	Spartanburg	553,163,576
Calhoun	17,775,520	Berkeley	517,275,660
Charleston	1,707,320,110	Anderson	366,782,277
Cherokee	56,991,560	Dorchester	356,172,160
Chester	38,856,890	Aiken	321,585,204
Chesterfield	40,330,140	Lancaster	267,832,180
Clarendon	35,890,100	Pickens	228,820,065
Colleton	49,624,700	Georgetown	204,986,817
Darlington	69,081,110	Oconee	192,863,990
Dillon	20,367,340	Florence	177,568,214
Dorchester	356,172,160	Sumter	137,773,890
Edgefield	39,335,750	Kershaw	118,892,250
Fairfield	26,966,356	Orangeburg	84,209,910
Florence	177,568,214	Greenwood	76,516,182
Georgetown	204,986,817	Darlington	69,081,110
Greenville	1,263,871,019	Newberry	59,804,290
Greenwood	76,516,182	Jasper	59,761,240
Hampton	14,193,110	Laurens	57,893,430
Horry	848,634,620	Cherokee	56,991,560
Jasper	59,761,240	Colleton	49,624,700
Kershaw	118,892,250	Chesterfield	40,330,140
Lancaster	267,832,180	Edgefield	39,335,750
Laurens	57,893,430	Chester	38,856,890
Lee	11,841,750	Clarendon	35,890,100
Lexington	778,079,480	Abbeville	27,542,940
Marion	24,634,976	Fairfield	26,966,356
Marlboro	16,203,370	Marion	24,634,976
McCormick	22,563,500	McCormick	22,563,500
Newberry	59,804,290	Williamsburg	21,815,940
Oconee	192,863,990	Dillon	20,367,340
Orangeburg	84,209,910	Saluda	19,599,130
Pickens	228,820,065	Union	19,487,700
Richland	564,289,770	Barnwell	18,007,050
Saluda	19,599,130	Calhoun	17,775,520
Spartanburg	553,163,576	Marlboro	16,203,370
Sumter	137,773,890	Hampton	14,193,110
Union	19,487,700	Lee	11,841,750
Williamsburg	21,815,940	Bamberg	9,211,380
York	733,508,630	Allendale	3,659,680
<b>State Total</b>	<b>11,054,485,816</b>	<b>State Total</b>	<b>11,054,485,816</b>

Data Source: Department of Revenue Index of Taxpaying Ability 2023 MKM-02/28/2023



**Commercial & Rental Property as a Percentage of Total County Assessed Value  
Tax Year 2021**

<b>County (Alphabetical)</b>	<b>% of Total</b>	<b>County (Ranked)</b>	<b>% of Total</b>
Abbeville	21%	Beaufort	52%
Aiken	28%	Horry	52%
Allendale	12%	Charleston	49%
Anderson	27%	Colleton	48%
Bamberg	22%	Georgetown	47%
Barnwell	23%	Pickens	38%
Beaufort	52%	Clarendon	35%
Berkeley	33%	Richland	35%
Calhoun	16%	Berkeley	33%
Charleston	49%	Greenville	32%
Cherokee	23%	Orangeburg	29%
Chester	18%	Jasper	29%
Chesterfield	19%	Florence	28%
Clarendon	35%	Sumter	28%
Colleton	48%	Marion	28%
Darlington	15%	Dorchester	28%
Dillon	27%	Aiken	28%
Dorchester	28%	Saluda	27%
Edgefield	18%	<b>State Average</b>	<b>27%</b>
Fairfield	14%	Dillon	27%
Florence	28%	McCormick	27%
Georgetown	47%	Anderson	27%
Greenville	32%	Oconee	27%
Greenwood	23%	Spartanburg	27%
Hampton	25%	Lexington	25%
Horry	52%	Hampton	25%
Jasper	29%	York	25%
Kershaw	23%	Lancaster	24%
Lancaster	24%	Newberry	24%
Laurens	24%	Laurens	24%
Lee	21%	Cherokee	23%
Lexington	25%	Kershaw	23%
Marion	28%	Greenwood	23%
Marlboro	21%	Barnwell	23%
McCormick	27%	Williamsburg	22%
Newberry	24%	Bamberg	22%
Oconee	27%	Lee	21%
Orangeburg	29%	Abbeville	21%
Pickens	38%	Marlboro	21%
Richland	35%	Chesterfield	19%
Saluda	27%	Edgefield	18%
Spartanburg	27%	Chester	18%
Sumter	28%	Union	17%
Union	17%	Calhoun	16%
Williamsburg	22%	Darlington	15%
York	25%	Fairfield	14%
<b>State Average</b>	<b>27%</b>	Allendale	12%

Data Source: Department of Revenue Index of Taxpaying Ability 2023 MKM-02/28/2023



**Commercial & Rental Property Assessed Value by County  
Tax Year 2021**

<b>County (Alphabetical)</b>	<b>Dollars</b>	<b>County (Ranked)</b>	<b>Dollars</b>
Abbeville	15,651,613	Charleston	2,330,926,763
Aiken	247,304,614	Horry	1,499,399,534
Allendale	3,288,270	Beaufort	1,142,081,200
Anderson	258,815,950	Greenville	1,016,345,777
Bamberg	7,188,181	Richland	572,114,580
Barnwell	14,490,340	Berkeley	509,682,380
Beaufort	1,142,081,200	Spartanburg	452,282,690
Berkeley	509,682,380	Lexington	448,722,540
Calhoun	15,168,040	York	426,545,831
Charleston	2,330,926,763	Georgetown	294,726,178
Cherokee	52,695,230	Anderson	258,815,950
Chester	24,473,302	Aiken	247,304,614
Chesterfield	29,190,560	Pickens	244,959,536
Clarendon	39,458,760	Dorchester	214,644,470
Colleton	97,700,610	Oconee	183,133,080
Darlington	46,539,020	Florence	171,342,520
Dillon	22,318,130	Lancaster	125,445,900
Dorchester	214,644,470	Sumter	100,763,100
Edgefield	17,634,946	Colleton	97,700,610
Fairfield	22,620,051	Orangeburg	94,634,511
Florence	171,342,520	Greenwood	71,113,331
Georgetown	294,726,178	Kershaw	68,198,461
Greenville	1,016,345,777	Jasper	54,453,790
Greenwood	71,113,331	Cherokee	52,695,230
Hampton	14,543,160	Darlington	46,539,020
Horry	1,499,399,534	Laurens	45,968,690
Jasper	54,453,790	Newberry	44,305,670
Kershaw	68,198,461	Clarendon	39,458,760
Lancaster	125,445,900	Chesterfield	29,190,560
Laurens	45,968,690	Chester	24,473,302
Lee	9,347,810	Williamsburg	24,208,000
Lexington	448,722,540	Marion	23,193,954
Marion	23,193,954	Fairfield	22,620,051
Marlboro	18,333,590	Dillon	22,318,130
McCormick	13,845,310	Marlboro	18,333,590
Newberry	44,305,670	Edgefield	17,634,946
Oconee	183,133,080	Saluda	16,137,860
Orangeburg	94,634,511	Abbeville	15,651,613
Pickens	244,959,536	Calhoun	15,168,040
Richland	572,114,580	Union	14,809,045
Saluda	16,137,860	Hampton	14,543,160
Spartanburg	452,282,690	Barnwell	14,490,340
Sumter	100,763,100	McCormick	13,845,310
Union	14,809,045	Lee	9,347,810
Williamsburg	24,208,000	Bamberg	7,188,181
York	426,545,831	Allendale	3,288,270
<b>State Total</b>	<b>11,160,746,878</b>	<b>State Total</b>	<b>11,160,746,878</b>

Data Source: Department of Revenue Index of Taxpaying Ability 2023 MKM-02/28/2023



South Carolina Revenue and Fiscal Affairs Office

**Personal Property (Vehicles) as a Percentage of Total County Assessed Value  
Tax Year 2021**

<b>County (Alphabetical)</b>	<b>% of Total</b>	<b>County (Ranked)</b>	<b>% of Total</b>
Abbeville	13%	Edgefield	15%
Aiken	11%	Dillon	13%
Allendale	7%	Abbeville	13%
Anderson	11%	Marion	13%
Bamberg	12%	Clarendon	13%
Barnwell	13%	Barnwell	13%
Beaufort	6%	Lee	13%
Berkeley	9%	Laurens	13%
Calhoun	10%	Sumter	13%
Charleston	5%	Kershaw	13%
Cherokee	10%	Bamberg	12%
Chester	9%	Saluda	12%
Chesterfield	11%	Williamsburg	12%
Clarendon	13%	Chesterfield	11%
Colleton	10%	Hampton	11%
Darlington	10%	Anderson	11%
Dillon	13%	Florence	11%
Dorchester	11%	Union	11%
Edgefield	15%	Aiken	11%
Fairfield	6%	Lexington	11%
Florence	11%	Jasper	11%
Georgetown	7%	Dorchester	11%
Greenville	10%	Lancaster	10%
Greenwood	9%	<b>State Average</b>	<b>10%</b>
Hampton	11%	Greenville	10%
Horry	9%	Orangeburg	10%
Jasper	11%	Calhoun	10%
Kershaw	13%	McCormick	10%
Lancaster	10%	Marlboro	10%
Laurens	13%	Cherokee	10%
Lee	13%	Darlington	10%
Lexington	11%	Colleton	10%
Marion	13%	Richland	10%
Marlboro	10%	Newberry	10%
McCormick	10%	Chester	9%
Newberry	10%	Spartanburg	9%
Oconee	6%	York	9%
Orangeburg	10%	Pickens	9%
Pickens	9%	Horry	9%
Richland	10%	Greenwood	9%
Saluda	12%	Berkeley	9%
Spartanburg	9%	Allendale	7%
Sumter	13%	Georgetown	7%
Union	11%	Oconee	6%
Williamsburg	12%	Beaufort	6%
York	9%	Fairfield	6%
<b>State Average</b>	<b>10%</b>	Charleston	5%

Data Source: Department of Revenue Index of Taxpaying Ability 2023 MKM-02/28/2023



**Personal Property (Vehicles) Assessed Value by County  
Tax Year 2021**

<b>County (Alphabetical)</b>	<b>Dollars</b>	<b>County (Ranked)</b>	<b>Dollars</b>
Abbeville	9,731,805	Greenville	324,663,684
Aiken	97,156,956	Charleston	259,781,746
Allendale	1,958,511	Horry	250,461,927
Anderson	107,941,080	Lexington	193,003,002
Bamberg	4,091,622	York	158,458,580
Barnwell	8,318,261	Spartanburg	157,600,493
Beaufort	127,705,230	Richland	156,692,298
Berkeley	133,693,530	Berkeley	133,693,530
Calhoun	9,137,652	Beaufort	127,705,230
Charleston	259,781,746	Anderson	107,941,080
Cherokee	22,671,972	Aiken	97,156,956
Chester	13,030,265	Dorchester	81,212,694
Chesterfield	17,550,557	Florence	67,981,892
Clarendon	14,448,407	Pickens	57,197,697
Colleton	19,604,661	Lancaster	55,056,025
Darlington	29,412,372	Sumter	44,691,448
Dillon	11,013,228	Oconee	43,572,712
Dorchester	81,212,694	Georgetown	42,704,424
Edgefield	14,215,200	Kershaw	37,596,866
Fairfield	9,227,429	Orangeburg	33,396,684
Florence	67,981,892	Darlington	29,412,372
Georgetown	42,704,424	Greenwood	27,382,119
Greenville	324,663,684	Laurens	24,483,103
Greenwood	27,382,119	Cherokee	22,671,972
Hampton	6,602,183	Jasper	20,563,279
Horry	250,461,927	Colleton	19,604,661
Jasper	20,563,279	Newberry	17,802,180
Kershaw	37,596,866	Chesterfield	17,550,557
Lancaster	55,056,025	Clarendon	14,448,407
Laurens	24,483,103	Edgefield	14,215,200
Lee	5,608,270	Chester	13,030,265
Lexington	193,003,002	Williamsburg	12,709,548
Marion	10,683,955	Dillon	11,013,228
Marlboro	8,525,898	Marion	10,683,955
McCormick	5,030,168	Abbeville	9,731,805
Newberry	17,802,180	Union	9,484,187
Oconee	43,572,712	Fairfield	9,227,429
Orangeburg	33,396,684	Calhoun	9,137,652
Pickens	57,197,697	Marlboro	8,525,898
Richland	156,692,298	Barnwell	8,318,261
Saluda	7,026,273	Saluda	7,026,273
Spartanburg	157,600,493	Hampton	6,602,183
Sumter	44,691,448	Lee	5,608,270
Union	9,484,187	McCormick	5,030,168
Williamsburg	12,709,548	Bamberg	4,091,622
York	158,458,580	Allendale	1,958,511
<b>State Total</b>	<b>2,770,882,073</b>	<b>State Total</b>	<b>2,770,882,073</b>

Data Source: Department of Revenue Index of Taxpaying Ability 2023 MKM-02/28/2023



**Business Personal Property as a Percentage of Total County Assessed Value  
Tax Year 2021**

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

Data Source: Department of Revenue Index of Taxpaying Ability 2023 MKM-02/28/2023



**Business Personal Property Assessed Value by County  
Tax Year 2021**

<b>County (Alphabetical)</b>	<b>Dollars</b>	<b>County (Ranked)</b>	<b>Dollars</b>
Abbeville	1,545,894	Greenville	111,043,870
Aiken	28,207,150	Charleston	94,853,250
Allendale	567,323	Richland	62,055,930
Anderson	20,755,287	Spartanburg	59,194,550
Bamberg	762,390	Lexington	57,418,911
Barnwell	2,363,441	Horry	54,563,769
Beaufort	30,158,660	York	42,035,040
Berkeley	28,779,150	Beaufort	30,158,660
Calhoun	1,633,390	Berkeley	28,779,150
Charleston	94,853,250	Aiken	28,207,150
Cherokee	8,358,150	Anderson	20,755,287
Chester	4,221,840	Florence	18,094,831
Chesterfield	4,923,360	Sumter	15,671,632
Clarendon	3,159,635	Pickens	14,906,500
Colleton	4,690,300	Dorchester	13,745,920
Darlington	5,507,300	Lancaster	12,642,425
Dillon	3,230,241	Greenwood	10,908,776
Dorchester	13,745,920	Orangeburg	9,769,423
Edgefield	2,313,140	Cherokee	8,358,150
Fairfield	2,452,560	Georgetown	8,243,940
Florence	18,094,831	Oconee	8,243,653
Georgetown	8,243,940	Jasper	6,961,052
Greenville	111,043,870	Laurens	6,406,440
Greenwood	10,908,776	Darlington	5,507,300
Hampton	2,741,280	Kershaw	5,448,760
Horry	54,563,769	Chesterfield	4,923,360
Jasper	6,961,052	Newberry	4,749,290
Kershaw	5,448,760	Colleton	4,690,300
Lancaster	12,642,425	Chester	4,221,840
Laurens	6,406,440	Williamsburg	3,353,130
Lee	2,005,167	Dillon	3,230,241
Lexington	57,418,911	Clarendon	3,159,635
Marion	2,723,862	Marlboro	2,871,240
Marlboro	2,871,240	Hampton	2,741,280
McCormick	899,690	Marion	2,723,862
Newberry	4,749,290	Union	2,640,517
Oconee	8,243,653	Fairfield	2,452,560
Orangeburg	9,769,423	Barnwell	2,363,441
Pickens	14,906,500	Edgefield	2,313,140
Richland	62,055,930	Lee	2,005,167
Saluda	936,240	Calhoun	1,633,390
Spartanburg	59,194,550	Abbeville	1,545,894
Sumter	15,671,632	Saluda	936,240
Union	2,640,517	McCormick	899,690
Williamsburg	3,353,130	Bamberg	762,390
York	42,035,040	Allendale	567,323
<b>State Total</b>	<b>788,758,299</b>	<b>State Total</b>	<b>788,758,299</b>

Data Source: Department of Revenue Index of Taxpaying Ability 2023 MKM-02/28/2023

**Manufacturing Property as a Percentage of Total County Assessed Value  
Tax Year 2021**

<b>County (Alphabetical)</b>	<b>% of Total</b>	<b>County (Ranked)</b>	<b>% of Total</b>
Abbeville	6%	Allendale	29%
Aiken	6%	Chester	16%
Allendale	29%	Marlboro	14%
Anderson	3%	Cherokee	13%
Bamberg	6%	Calhoun	12%
Barnwell	7%	Chesterfield	11%
Beaufort	0%	Newberry	11%
Berkeley	2%	Lee	10%
Calhoun	12%	Saluda	8%
Charleston	1%	Spartanburg	8%
Cherokee	13%	Union	8%
Chester	16%	Dillon	8%
Chesterfield	11%	Orangeburg	7%
Clarendon	1%	Barnwell	7%
Colleton	2%	Laurens	7%
Darlington	7%	Darlington	7%
Dillon	8%	Florence	6%
Dorchester	3%	Aiken	6%
Edgefield	6%	Abbeville	6%
Fairfield	4%	Kershaw	6%
Florence	6%	<b>State Average</b>	<b>6%</b>
Georgetown	4%	Bamberg	6%
Greenville	3%	Edgefield	6%
Greenwood	5%	Marion	5%
Hampton	5%	Greenwood	5%
Horry	1%	Hampton	5%
Jasper	2%	Richland	4%
Kershaw	6%	Fairfield	4%
Lancaster	1%	Georgetown	4%
Laurens	7%	Sumter	3%
Lee	10%	Dorchester	3%
Lexington	3%	Lexington	3%
Marion	5%	York	3%
Marlboro	14%	Anderson	3%
McCormick	0%	Greenville	3%
Newberry	11%	Colleton	2%
Oconee	1%	Berkeley	2%
Orangeburg	7%	Williamsburg	2%
Pickens	2%	Jasper	2%
Richland	4%	Pickens	2%
Saluda	8%	Oconee	1%
Spartanburg	8%	Lancaster	1%
Sumter	3%	Clarendon	1%
Union	8%	Charleston	1%
Williamsburg	2%	Horry	1%
York	3%	McCormick	0%
<b>State Average</b>	<b>6%</b>	Beaufort	0%

Data Source: Department of Revenue Index of Taxpaying Ability 2023 MKM-02/28/2023

**Manufacturing Property Assessed Value by County  
Tax Year 2021**

<b>County (Alphabetical)</b>	<b>Dollars</b>	<b>County (Ranked)</b>	<b>Dollars</b>
Abbeville	4,356,470	Spartanburg	134,623,120
Aiken	53,806,672	Greenville	87,656,389
Allendale	7,747,840	Richland	66,773,190
Anderson	26,366,292	Aiken	53,806,672
Bamberg	1,898,310	Lexington	52,905,604
Barnwell	4,801,200	York	50,764,716
Beaufort	2,558,750	Florence	38,790,346
Berkeley	29,150,390	Cherokee	30,673,290
Calhoun	10,884,715	Berkeley	29,150,390
Charleston	27,956,983	Charleston	27,956,983
Cherokee	30,673,290	Anderson	26,366,292
Chester	21,490,050	Orangeburg	24,778,250
Chesterfield	17,320,059	Dorchester	24,464,900
Clarendon	799,240	Georgetown	24,338,440
Colleton	4,815,800	Chester	21,490,050
Darlington	19,715,660	Darlington	19,715,660
Dillon	6,203,690	Newberry	19,598,730
Dorchester	24,464,900	Kershaw	17,662,490
Edgefield	5,392,850	Chesterfield	17,320,059
Fairfield	6,408,440	Greenwood	15,232,980
Florence	38,790,346	Horry	14,859,801
Georgetown	24,338,440	Laurens	13,759,966
Greenville	87,656,389	Marlboro	12,316,070
Greenwood	15,232,980	Sumter	11,802,650
Hampton	2,782,170	Calhoun	10,884,715
Horry	14,859,801	Pickens	9,859,500
Jasper	3,136,390	Oconee	8,562,680
Kershaw	17,662,490	Allendale	7,747,840
Lancaster	6,300,660	Union	6,560,070
Laurens	13,759,966	Fairfield	6,408,440
Lee	4,215,316	Lancaster	6,300,660
Lexington	52,905,604	Dillon	6,203,690
Marion	4,299,324	Edgefield	5,392,850
Marlboro	12,316,070	Colleton	4,815,800
McCormick	206,360	Barnwell	4,801,200
Newberry	19,598,730	Saluda	4,742,510
Oconee	8,562,680	Abbeville	4,356,470
Orangeburg	24,778,250	Marion	4,299,324
Pickens	9,859,500	Lee	4,215,316
Richland	66,773,190	Jasper	3,136,390
Saluda	4,742,510	Hampton	2,782,170
Spartanburg	134,623,120	Beaufort	2,558,750
Sumter	11,802,650	Williamsburg	2,033,421
Union	6,560,070	Bamberg	1,898,310
Williamsburg	2,033,421	Clarendon	799,240
York	50,764,716	McCormick	206,360
<b>State Total</b>	<b>945,372,744</b>	<b>State Total</b>	<b>945,372,744</b>

Data Source: Department of Revenue Index of Taxpaying Ability 2023 MKM-02/28/2023

**Fee-in-Lieu Property as a Percentage of Total County Assessed Value  
Tax Year 2021**

<b>County (Alphabetical)</b>	<b>% of Total</b>	<b>County (Ranked)</b>	<b>% of Total</b>
Abbeville	2%	Greenwood	27%
Aiken	5%	Calhoun	26%
Allendale	7%	Union	22%
Anderson	9%	Williamsburg	22%
Bamberg	0%	Marlboro	15%
Barnwell	6%	Berkeley	14%
Beaufort	0%	Spartanburg	13%
Berkeley	14%	Cherokee	13%
Calhoun	26%	Florence	12%
Charleston	3%	Chesterfield	12%
Cherokee	13%	Laurens	10%
Chester	8%	Jasper	9%
Chesterfield	12%	Anderson	9%
Clarendon	1%	Darlington	8%
Colleton	1%	Chester	8%
Darlington	8%	Orangeburg	7%
Dillon	4%	<b>State Average</b>	<b>7%</b>
Dorchester	3%	Allendale	7%
Edgefield	2%	Greenville	7%
Fairfield	0%	Lancaster	6%
Florence	12%	Newberry	6%
Georgetown	3%	Barnwell	6%
Greenville	7%	Kershaw	6%
Greenwood	27%	York	5%
Hampton	4%	Aiken	5%
Horry	2%	Lexington	4%
Jasper	9%	Hampton	4%
Kershaw	6%	Sumter	4%
Lancaster	6%	Oconee	4%
Laurens	10%	Dillon	4%
Lee	3%	Dorchester	3%
Lexington	4%	Pickens	3%
Marion	2%	Georgetown	3%
Marlboro	15%	Charleston	3%
McCormick	0%	Richland	3%
Newberry	6%	Lee	3%
Oconee	4%	Abbeville	2%
Orangeburg	7%	Horry	2%
Pickens	3%	Marion	2%
Richland	3%	Edgefield	2%
Saluda	1%	Clarendon	1%
Spartanburg	13%	Saluda	1%
Sumter	4%	Colleton	1%
Union	22%	Beaufort	0%
Williamsburg	22%	Bamberg	0%
York	5%	Fairfield	0%
<b>State Average</b>	<b>7%</b>	McCormick	0%

Data Source: Department of Revenue Index of Taxpaying Ability 2023 MKM-02/28/2023



**Fee-in-Lieu Property Assessed Value by County  
Tax Year 2021**

<b>County (Alphabetical)</b>	<b>Dollars</b>	<b>County (Ranked)</b>	<b>Dollars</b>
Abbeville	1,426,060	Spartanburg	220,394,550
Aiken	46,726,584	Greenville	210,900,701
Allendale	1,861,731	Berkeley	209,759,431
Anderson	83,292,100	Charleston	139,931,200
Bamberg	108,800	York	92,467,194
Barnwell	3,808,898	Greenwood	84,612,173
Beaufort	9,494,595	Anderson	83,292,100
Berkeley	209,759,431	Lexington	74,924,550
Calhoun	24,088,778	Florence	74,514,122
Charleston	139,931,200	Horry	52,106,303
Cherokee	29,956,831	Richland	47,015,779
Chester	11,230,044	Aiken	46,726,584
Chesterfield	18,758,419	Lancaster	32,541,916
Clarendon	1,449,596	Cherokee	29,956,831
Colleton	1,285,888	Oconee	26,649,612
Darlington	24,852,833	Dorchester	25,735,346
Dillon	2,958,537	Darlington	24,852,833
Dorchester	25,735,346	Calhoun	24,088,778
Edgefield	1,495,810	Williamsburg	23,732,647
Fairfield	87,518	Orangeburg	23,534,523
Florence	74,514,122	Pickens	21,032,680
Georgetown	18,420,295	Laurens	19,736,213
Greenville	210,900,701	Chesterfield	18,758,419
Greenwood	84,612,173	Union	18,588,253
Hampton	2,430,431	Georgetown	18,420,295
Horry	52,106,303	Jasper	17,216,431
Jasper	17,216,431	Kershaw	17,049,109
Kershaw	17,049,109	Sumter	14,280,683
Lancaster	32,541,916	Marlboro	13,000,797
Laurens	19,736,213	Chester	11,230,044
Lee	1,240,424	Newberry	11,213,379
Lexington	74,924,550	Beaufort	9,494,595
Marion	1,342,673	Barnwell	3,808,898
Marlboro	13,000,797	Dillon	2,958,537
McCormick	0	Hampton	2,430,431
Newberry	11,213,379	Allendale	1,861,731
Oconee	26,649,612	Edgefield	1,495,810
Orangeburg	23,534,523	Clarendon	1,449,596
Pickens	21,032,680	Abbeville	1,426,060
Richland	47,015,779	Marion	1,342,673
Saluda	398,209	Colleton	1,285,888
Spartanburg	220,394,550	Lee	1,240,424
Sumter	14,280,683	Saluda	398,209
Union	18,588,253	Bamberg	108,800
Williamsburg	23,732,647	Fairfield	87,518
York	92,467,194	McCormick	0
<b>State Total</b>	<b>1,757,652,646</b>	<b>State Total</b>	<b>1,757,652,646</b>

Data Source: Department of Revenue Index of Taxpaying Ability 2023 MKM-02/28/2023



**Utility Property as a Percentage of Total County Assessed Value  
Tax Year 2021**

<b>County (Alphabetical)</b>	<b>% of Total</b>	<b>County (Ranked)</b>	<b>% of Total</b>
Abbeville	12%	Fairfield	55%
Aiken	8%	Darlington	34%
Allendale	20%	Oconee	28%
Anderson	8%	Allendale	20%
Bamberg	19%	Bamberg	19%
Barnwell	13%	Hampton	18%
Beaufort	3%	Orangeburg	15%
Berkeley	5%	Chester	15%
Calhoun	10%	Barnwell	13%
Charleston	3%	Marion	13%
Cherokee	11%	Dillon	12%
Chester	15%	York	12%
Chesterfield	9%	Abbeville	12%
Clarendon	8%	Williamsburg	12%
Colleton	8%	Marlboro	12%
Darlington	34%	Lee	11%
Dillon	12%	Cherokee	11%
Dorchester	5%	Union	11%
Edgefield	11%	<b>State Average</b>	<b>11%</b>
Fairfield	55%	Jasper	11%
Florence	6%	Edgefield	11%
Georgetown	2%	Newberry	11%
Greenville	4%	McCormick	10%
Greenwood	7%	Laurens	10%
Hampton	18%	Calhoun	10%
Horry	2%	Chesterfield	9%
Jasper	11%	Saluda	9%
Kershaw	7%	Colleton	8%
Lancaster	4%	Pickens	8%
Laurens	10%	Richland	8%
Lee	11%	Aiken	8%
Lexington	8%	Lexington	8%
Marion	13%	Anderson	8%
Marlboro	12%	Clarendon	8%
McCormick	10%	Kershaw	7%
Newberry	11%	Sumter	7%
Oconee	28%	Greenwood	7%
Orangeburg	15%	Florence	6%
Pickens	8%	Spartanburg	5%
Richland	8%	Berkeley	5%
Saluda	9%	Dorchester	5%
Spartanburg	5%	Lancaster	4%
Sumter	7%	Greenville	4%
Union	11%	Beaufort	3%
Williamsburg	12%	Charleston	3%
York	12%	Georgetown	2%
<b>State Average</b>	<b>11%</b>	Horry	2%

Data Source: Department of Revenue Index of Taxpaying Ability 2023 MKM-02/28/2023



**Utility Property Assessed Value by County  
Tax Year 2021**

<b>County (Alphabetical)</b>	<b>Dollars</b>	<b>County (Ranked)</b>	<b>Dollars</b>
Abbeville	8,607,599	York	213,343,300
Aiken	68,772,095	Oconee	192,570,732
Allendale	5,514,865	Charleston	134,227,360
Anderson	71,766,738	Lexington	133,355,470
Bamberg	6,352,886	Richland	127,837,180
Barnwell	8,460,351	Greenville	114,719,401
Beaufort	61,176,020	Darlington	102,067,670
Berkeley	82,295,500	Spartanburg	92,917,502
Calhoun	8,871,877	Fairfield	90,672,225
Charleston	134,227,360	Berkeley	82,295,500
Cherokee	26,345,600	Anderson	71,766,738
Chester	19,983,019	Aiken	68,772,095
Chesterfield	14,294,181	Beaufort	61,176,020
Clarendon	8,376,594	Pickens	50,727,900
Colleton	16,561,590	Orangeburg	50,241,296
Darlington	102,067,670	Horry	48,878,270
Dillon	10,082,372	Dorchester	37,526,790
Dorchester	37,526,790	Florence	36,805,562
Edgefield	10,389,740	Cherokee	26,345,600
Fairfield	90,672,225	Sumter	24,140,850
Florence	36,805,562	Kershaw	21,418,028
Georgetown	11,827,960	Jasper	21,380,538
Greenville	114,719,401	Greenwood	21,170,823
Greenwood	21,170,823	Lancaster	20,861,667
Hampton	10,475,430	Laurens	20,118,017
Horry	48,878,270	Chester	19,983,019
Jasper	21,380,538	Newberry	19,855,800
Kershaw	21,418,028	Colleton	16,561,590
Lancaster	20,861,667	Chesterfield	14,294,181
Laurens	20,118,017	Williamsburg	12,623,760
Lee	4,973,220	Georgetown	11,827,960
Lexington	133,355,470	Hampton	10,475,430
Marion	10,472,216	Marion	10,472,216
Marlboro	9,975,538	Edgefield	10,389,740
McCormick	5,307,917	Dillon	10,082,372
Newberry	19,855,800	Marlboro	9,975,538
Oconee	192,570,732	Union	9,571,393
Orangeburg	50,241,296	Calhoun	8,871,877
Pickens	50,727,900	Abbeville	8,607,599
Richland	127,837,180	Barnwell	8,460,351
Saluda	5,105,010	Clarendon	8,376,594
Spartanburg	92,917,502	Bamberg	6,352,886
Sumter	24,140,850	Allendale	5,514,865
Union	9,571,393	McCormick	5,307,917
Williamsburg	12,623,760	Saluda	5,105,010
York	213,343,300	Lee	4,973,220
<b>State Total</b>	<b>2,083,019,852</b>	<b>State Total</b>	<b>2,083,019,852</b>

Data Source: Department of Revenue Index of Taxpaying Ability 2023 MKM-02/28/2023



South Carolina Revenue and Fiscal Affairs Office

**Total Assessed Value by Class of Property**  
**Tax Year 2021**

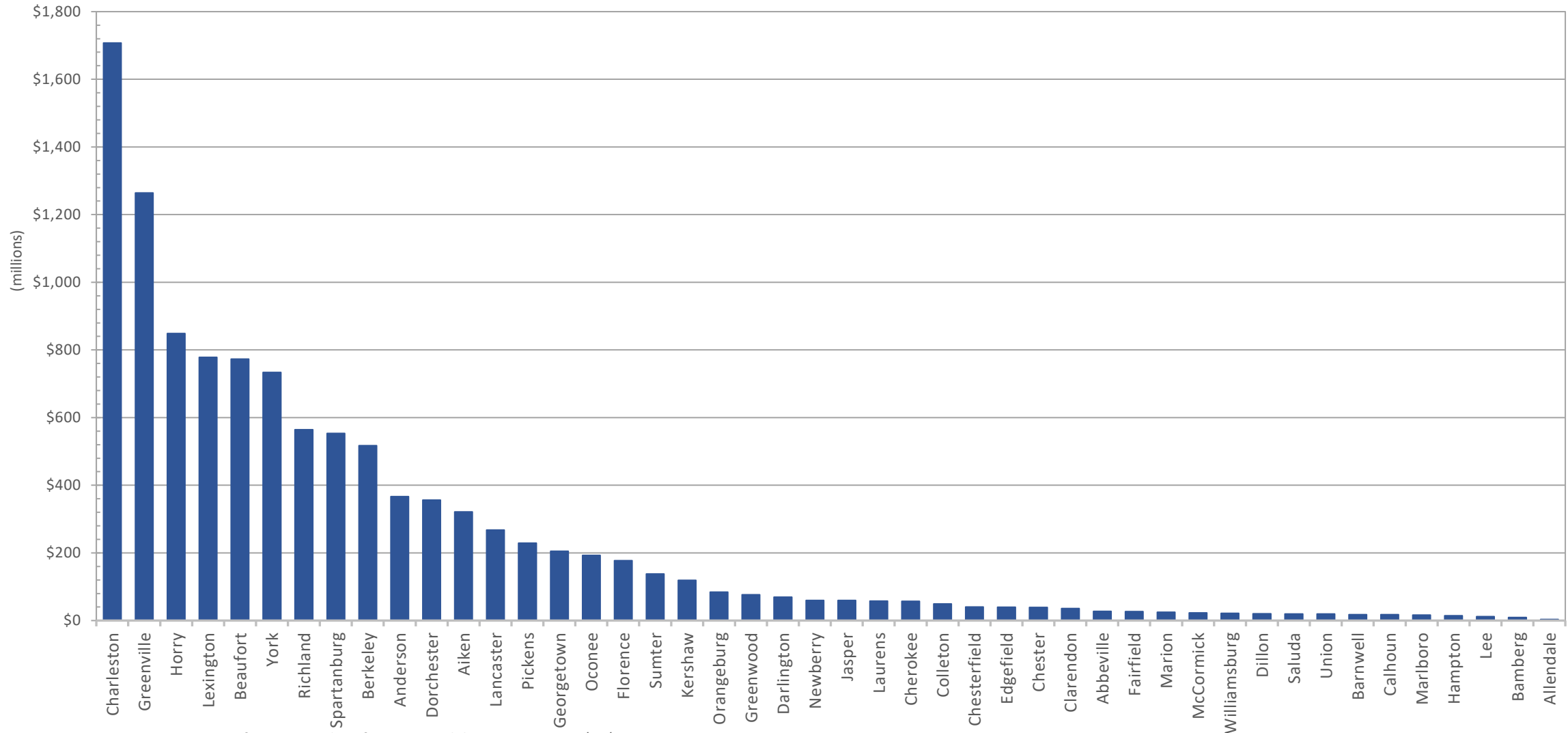
<b>Property Classification</b>	<b>Assessment Ratio</b>	<b>Total Assessed Value</b>
Owner-Occupied	4.0%	11,054,485,816
Agricultural (Private)	4.0%	118,449,781
Agricultural (Corporate)	6.0%	29,521,254
Commercial/Rental	6.0%	11,160,746,878
Personal Property (Vehicles)	6.0%	2,770,882,073
Other Personal Property	10.5%	428,956,163
Fee-in-Lieu	N/A*	1,757,652,646
Manufacturing	10.5%	945,372,744
Utility	10.5%	2,083,019,852
Business Personal	10.5%	788,758,299
Motor Carrier	9.5%	140,689,727
<b>Total</b>		<b>31,278,535,233</b>

\*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.





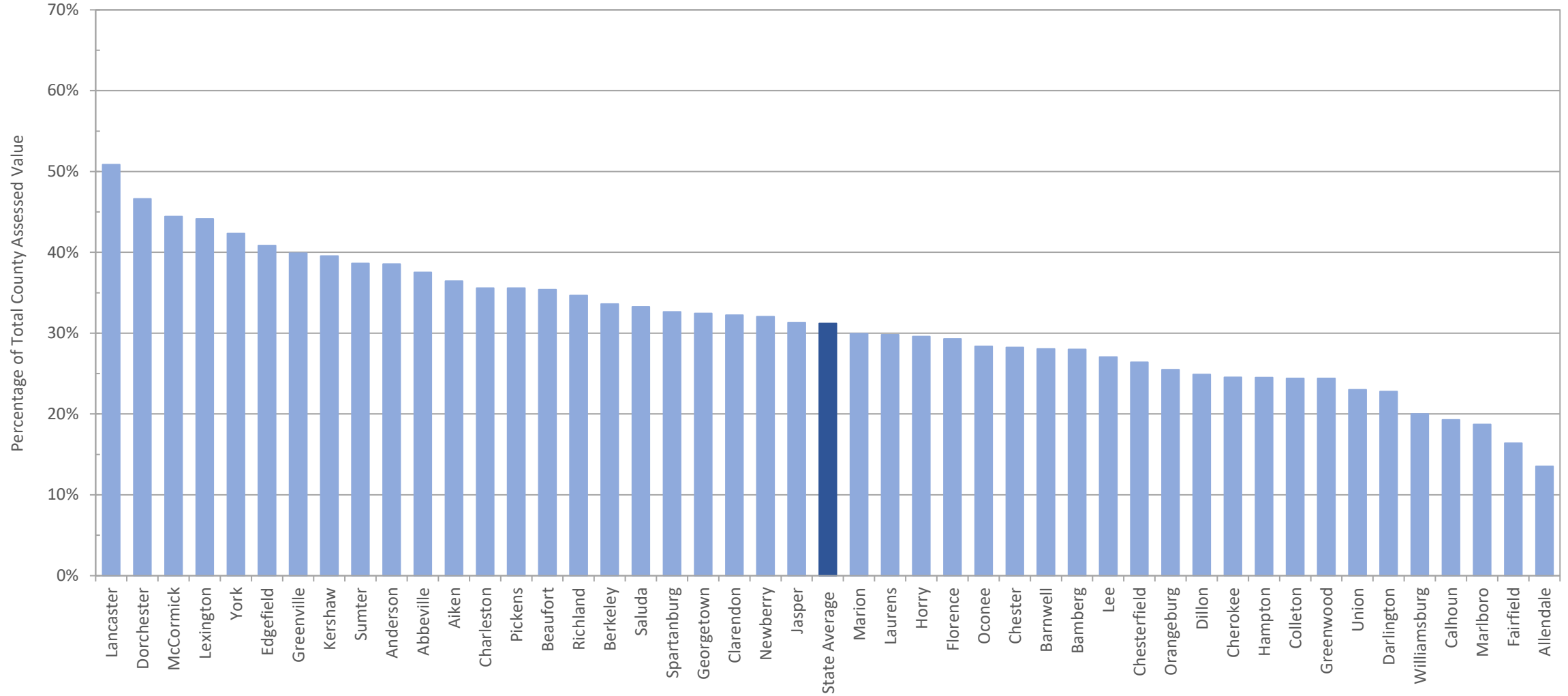
## OWNER-OCCUPIED PROPERTY ASSESSED VALUE By County - Tax Year 2021



Data Source: Department of Revenue Index of Taxpaying Ability 2023 MKM-02/28/2023

# OWNER-OCCUPIED PROPERTY VALUE

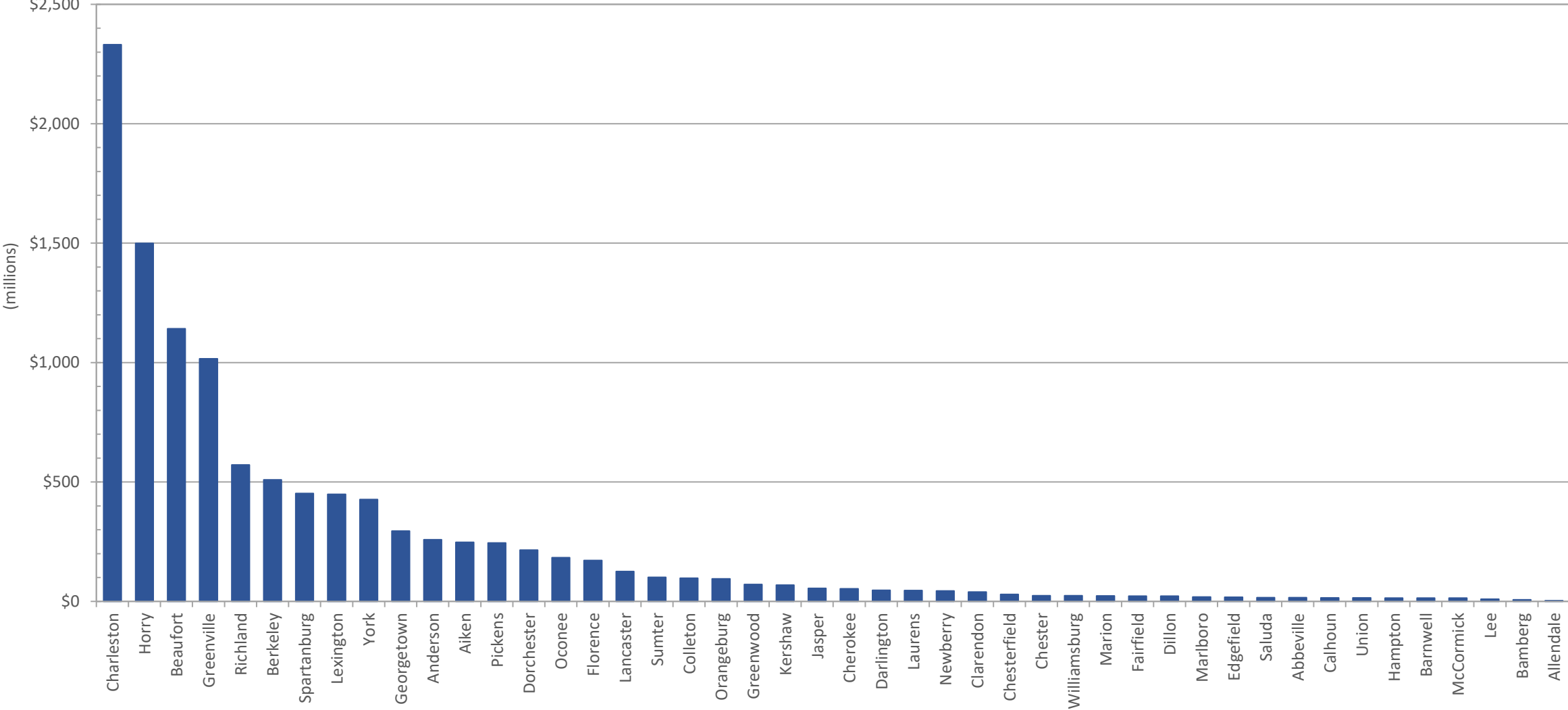
## As a Percentage of Total County Assessed Value -Tax Year 2021



Data Source: Department of Revenue Index of Taxpaying Ability 2023 MKM-02/28/2023

# COMMERCIAL & RENTAL PROPERTY ASSESSED VALUE

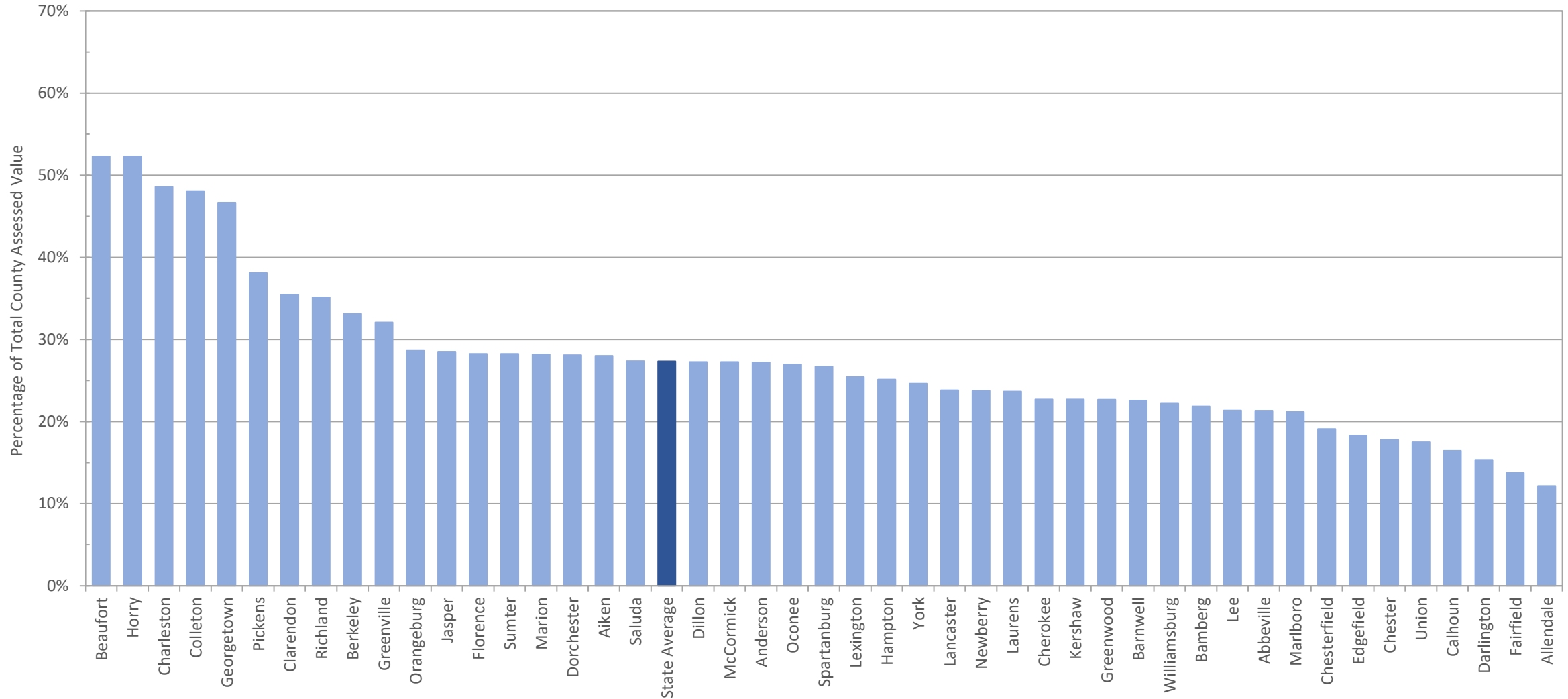
## Tax Year 2021



Data Source: Department of Revenue Index of Taxpaying Ability 2023 MKM-02/28/2023

# COMMERCIAL & RENTAL PROPERTY VALUE

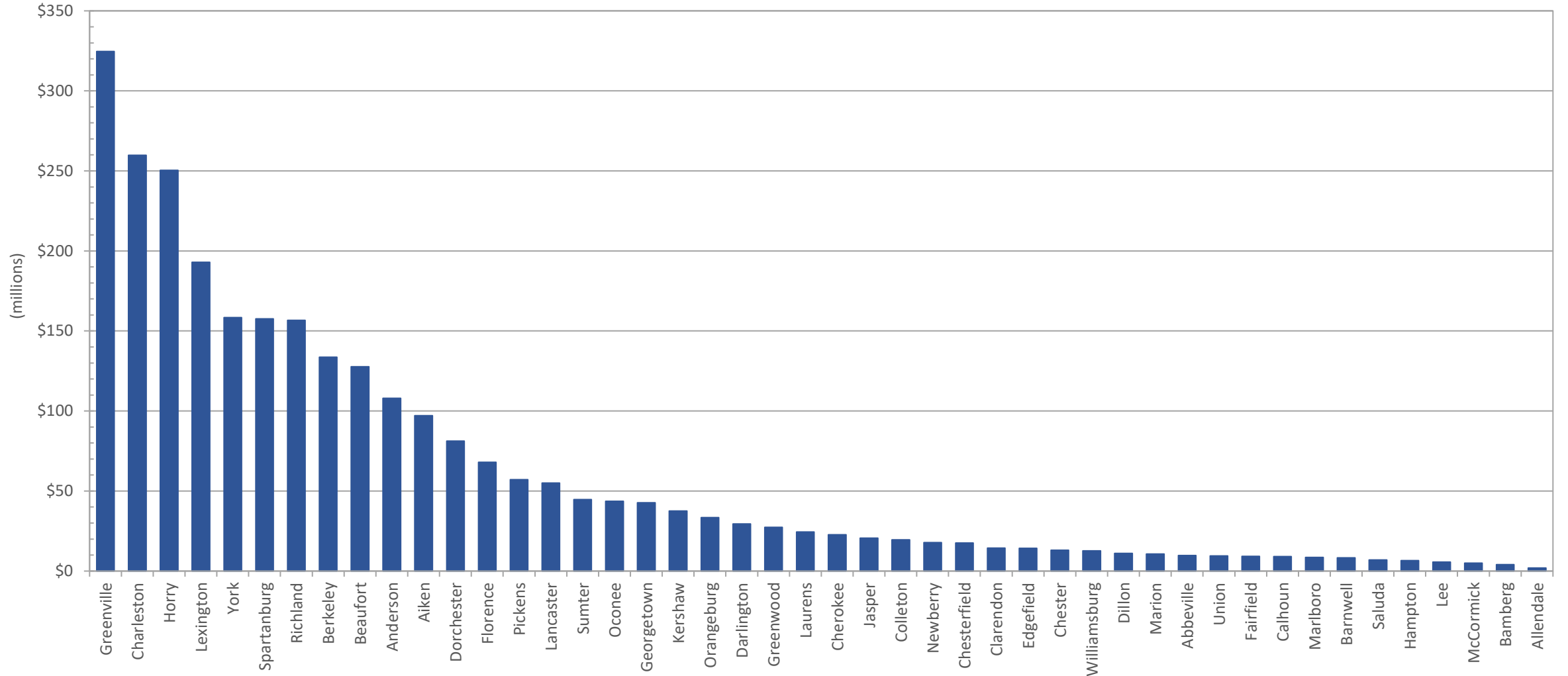
## As a Percentage of Total County Assessed Value - Tax Year 2021



Data Source: Department of Revenue Index of Taxpaying Ability 2023 MKM-02/28/2023

# PERSONAL PROPERTY ASSESSED VALUE

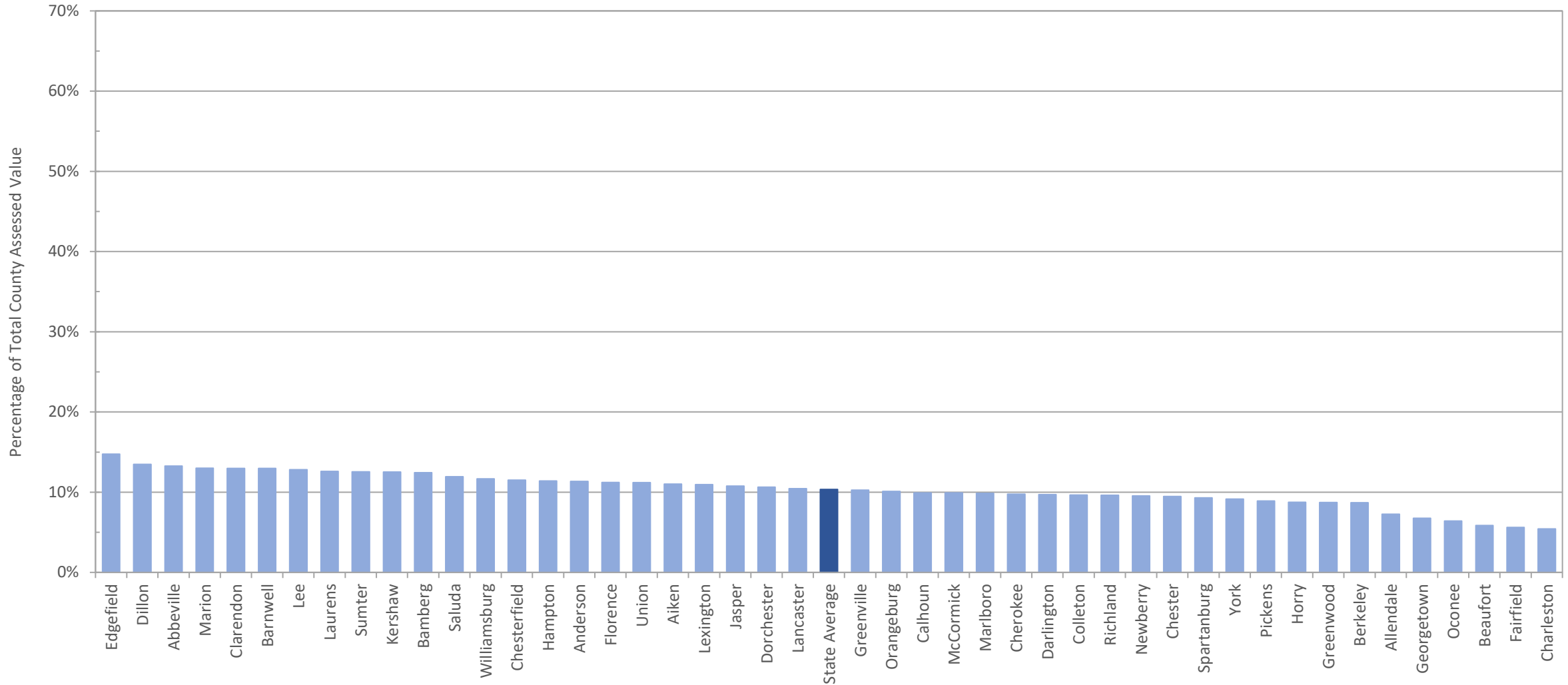
## Tax Year 2021



Data Source: Department of Revenue Index of Taxpaying Ability 2023 MKM-02/28/2023

# PERSONAL PROPERTY VALUE (VEHICLES)

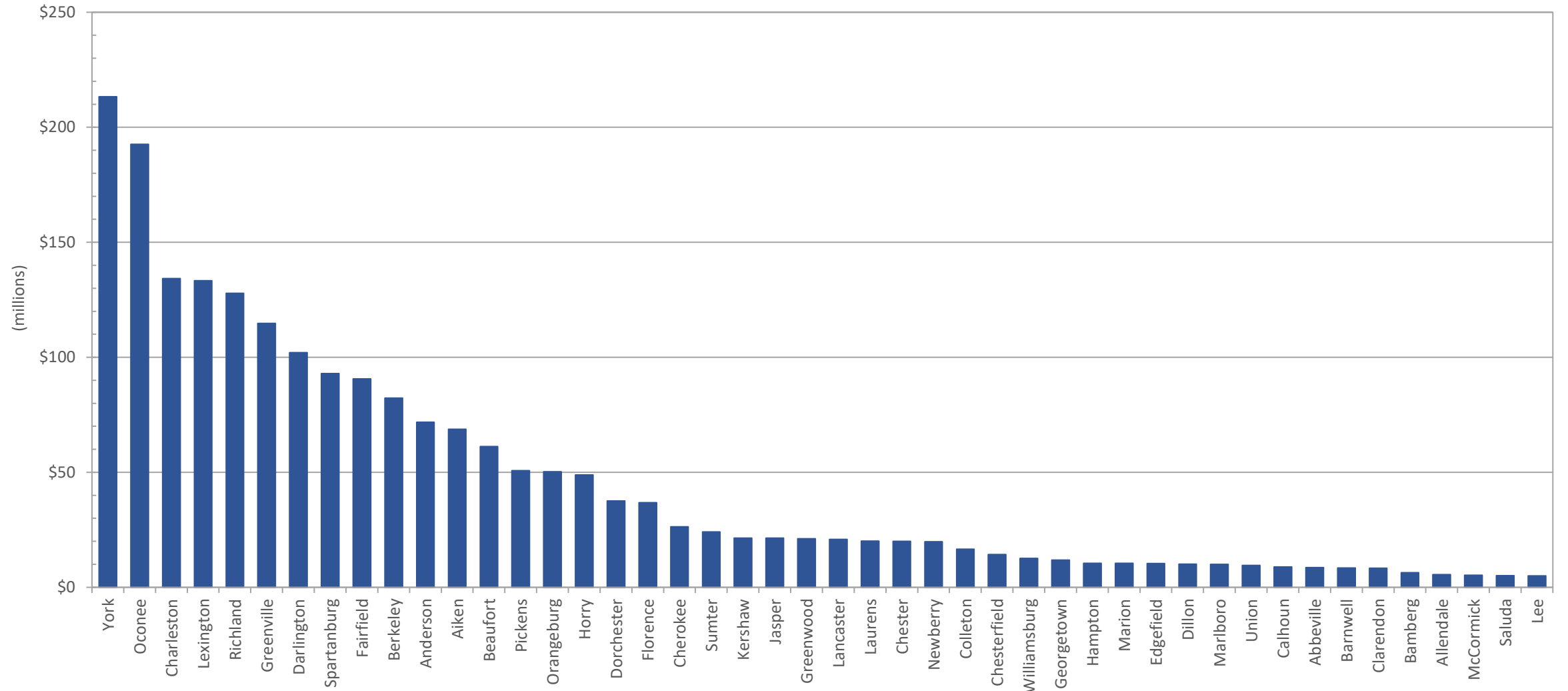
## As a Percentage of Total County Assessed Value - Tax Year 2021



Data Source: Department of Revenue Index of Taxpaying Ability 2023 MKM-02/28/2023

# UTILITY PROPERTY ASSESSED VALUE

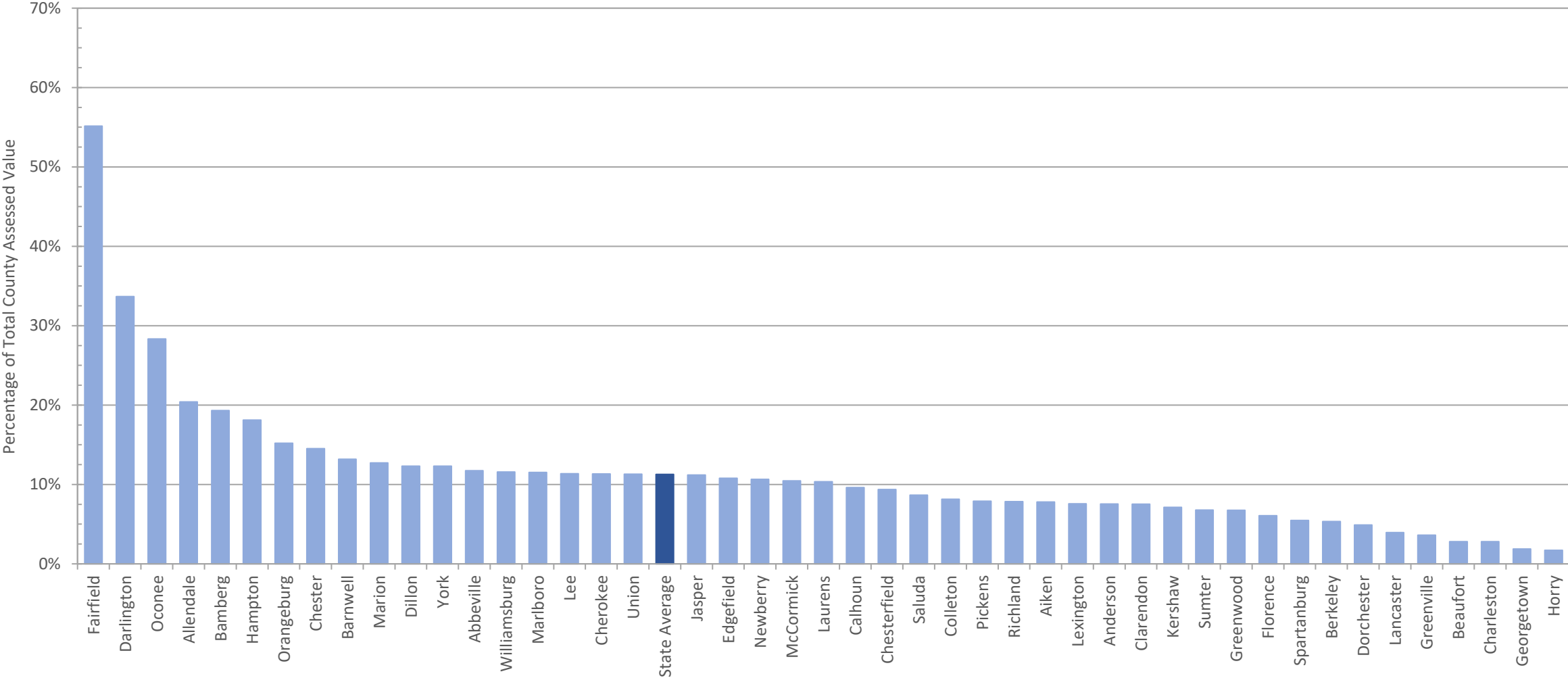
## Tax Year 2021



Data Source: Department of Revenue Index of Taxpaying Ability 2023 MKM-02/28/2023

# UTILITY PROPERTY VALUE

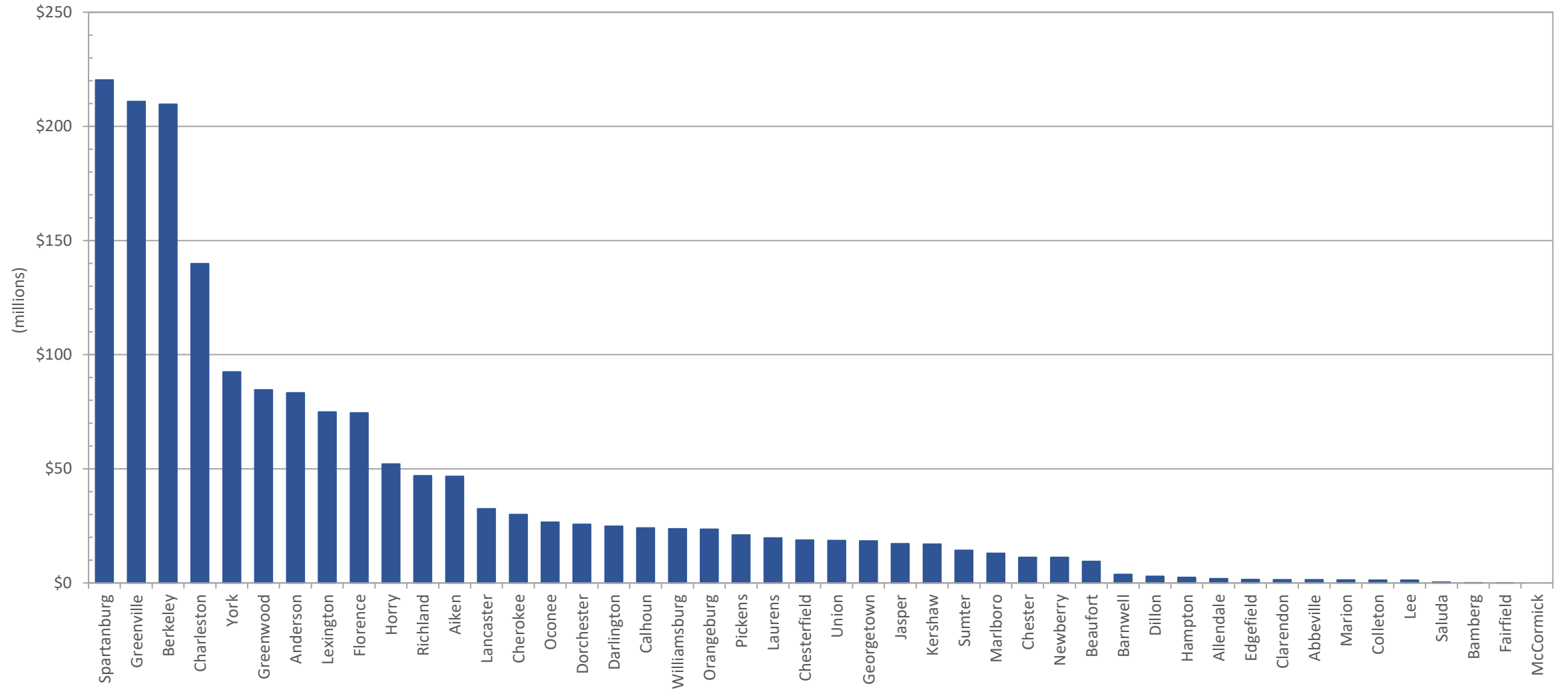
## As a Percentage of Total County Assessed Value - Tax Year 2021



Data Source: Department of Revenue Index of Taxpaying Ability 2023 MKM-02/28/2023



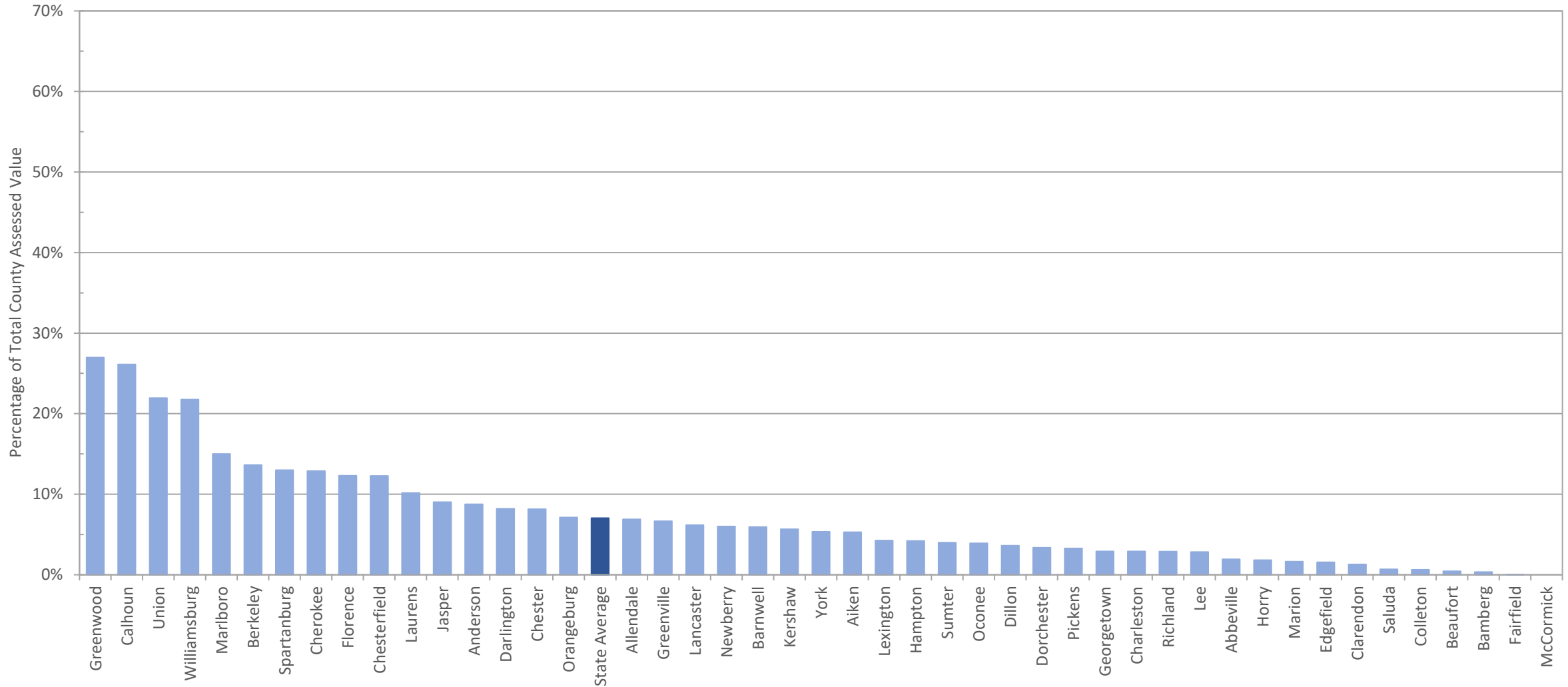
## FEE-IN-LIEU PROPERTY ASSESSED VALUE\* Tax Year 2021



\*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 2023 MKM-02/28/2023

## FEE-IN-LIEU PROPERTY VALUE\*

### As a Percentage of Total County Assessed Value - Tax Year 2021

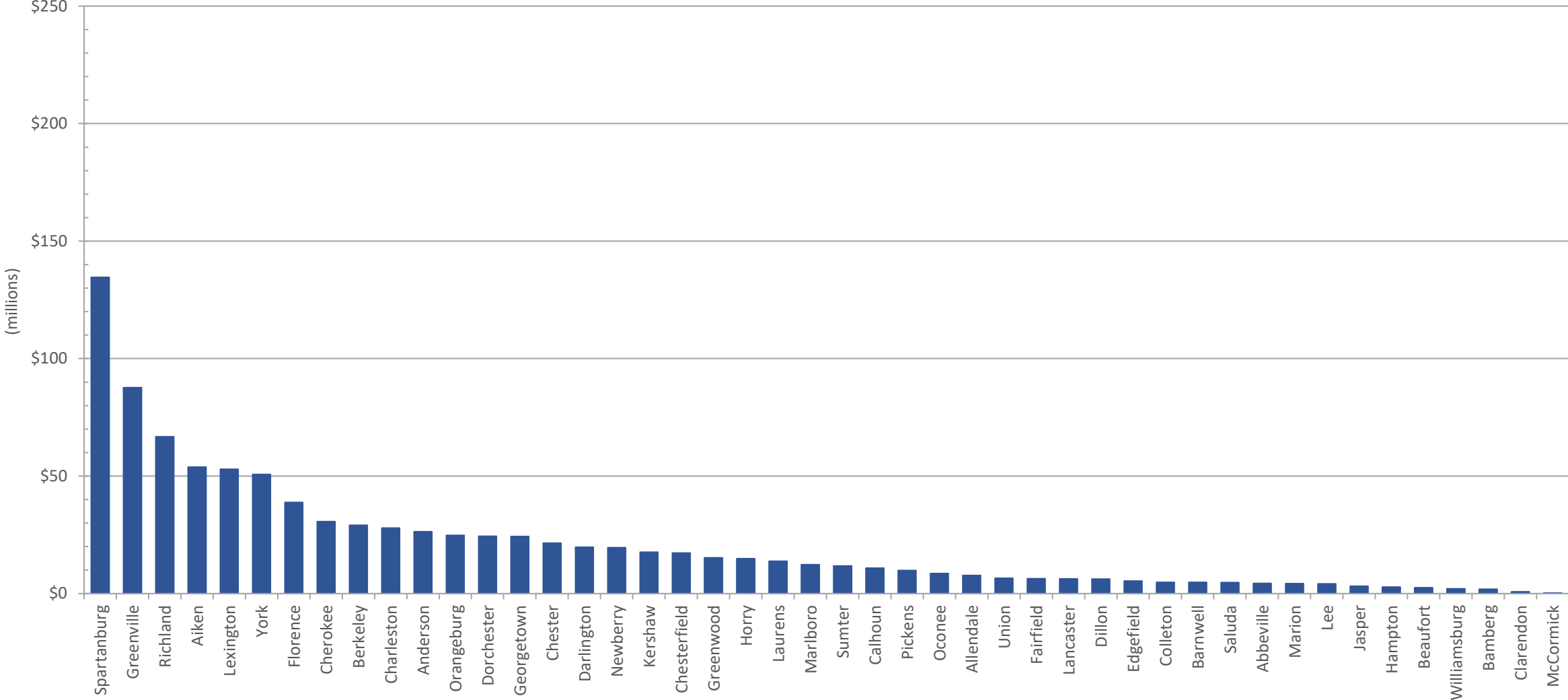


\*Fee-in-lieu assessed values imputed by DOR based upon total fee-in-lieu revenue divided by total millage.

Data Source: Department of Revenue Index of Taxpaying Ability 2023 MKM-02/28/2023

# MANUFACTURING PROPERTY ASSESSED VALUE

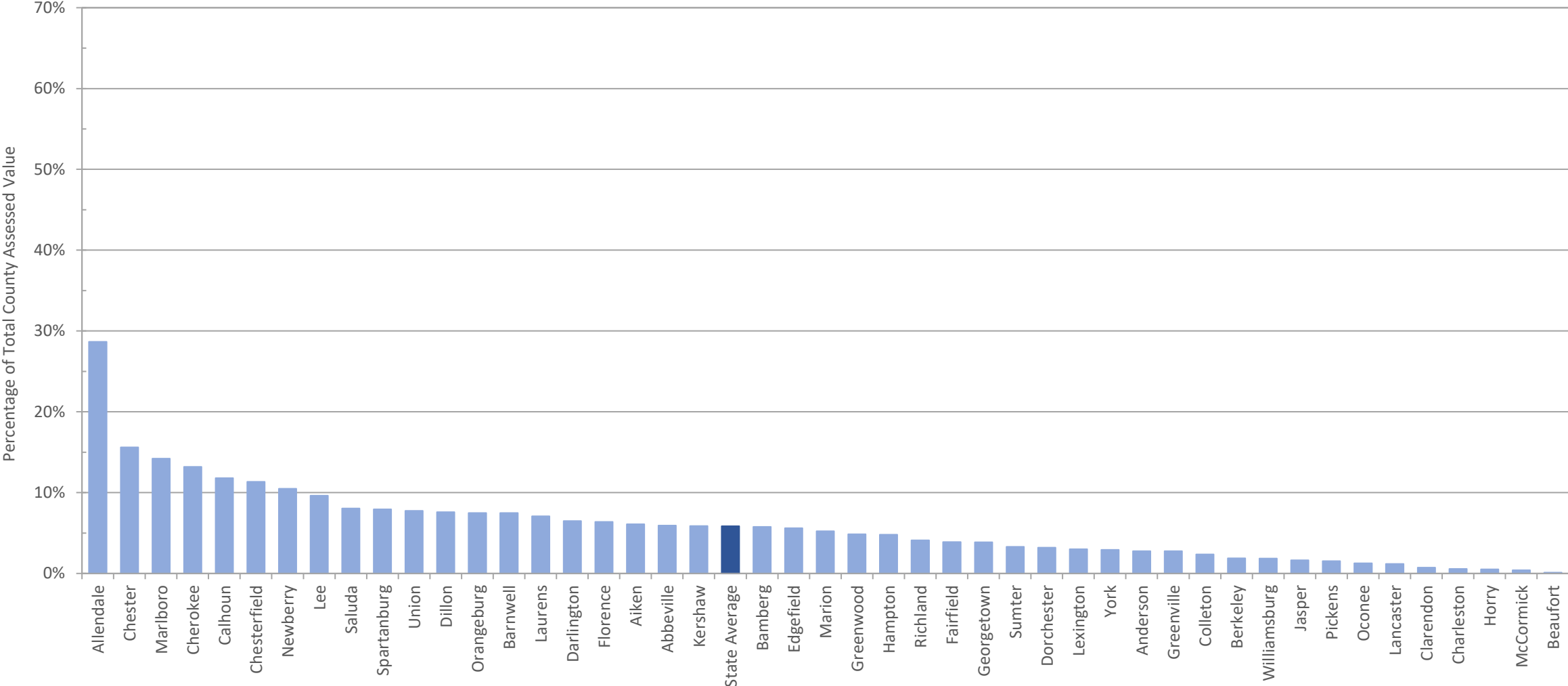
## Tax Year 2021



Data Source: Department of Revenue Index of Taxpaying Ability 2023 MKM-02/28/2023

# MANUFACTURING PROPERTY VALUE

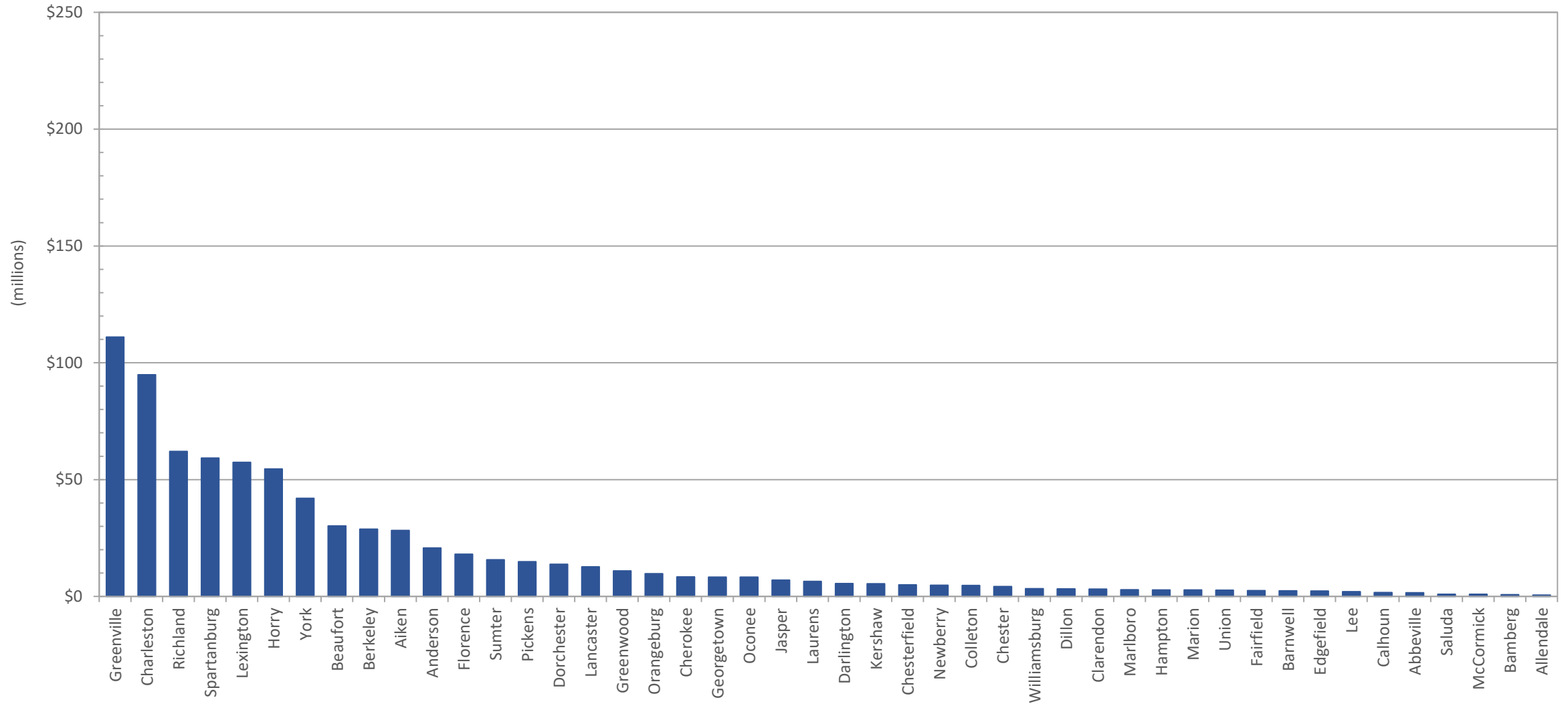
## As a Percentage of Total County Assessed Value - Tax Year 2021



Data Source: Department of Revenue Index of Taxpaying Ability 2023 MKM-02/28/2023

# BUSINESS PERSONAL PROPERTY ASSESSED VALUE

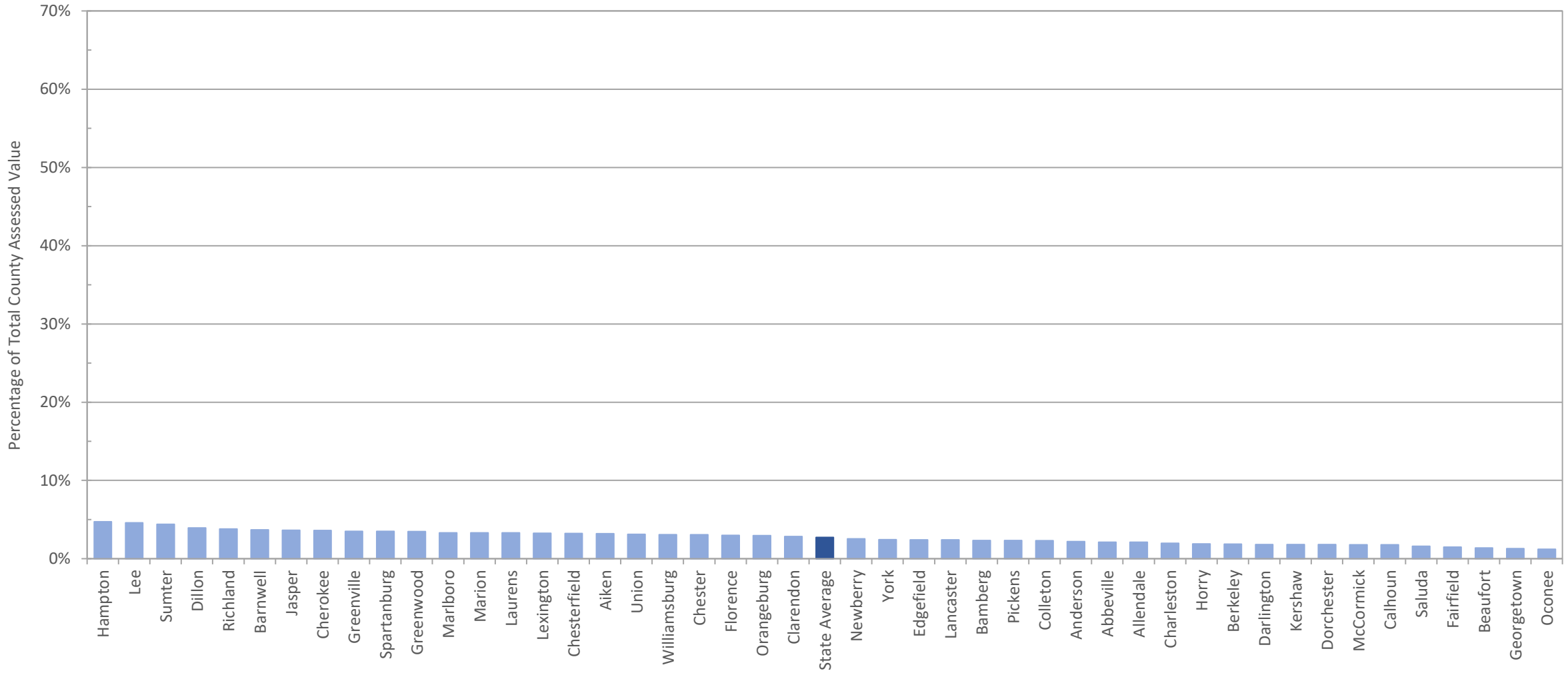
## Tax Year 2021



Data Source: Department of Revenue Index of Taxpaying Ability 2023 MKM-02/28/2023

# BUSINESS PERSONAL PROPERTY VALUE

## As a Percentage of Total County Assessed Value - Tax Year 2021



Data Source: Department of Revenue Index of Taxpaying Ability 2023 MKM-02/28/2023