

PROPERTY TAX REVIEW & ANALYSIS

REQUESTED BY HOUSE TAX POLICY REVIEW COMMITTEE

September 27, 2016



South Carolina Revenue and Fiscal Affairs Office

1000 Assembly Street

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(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

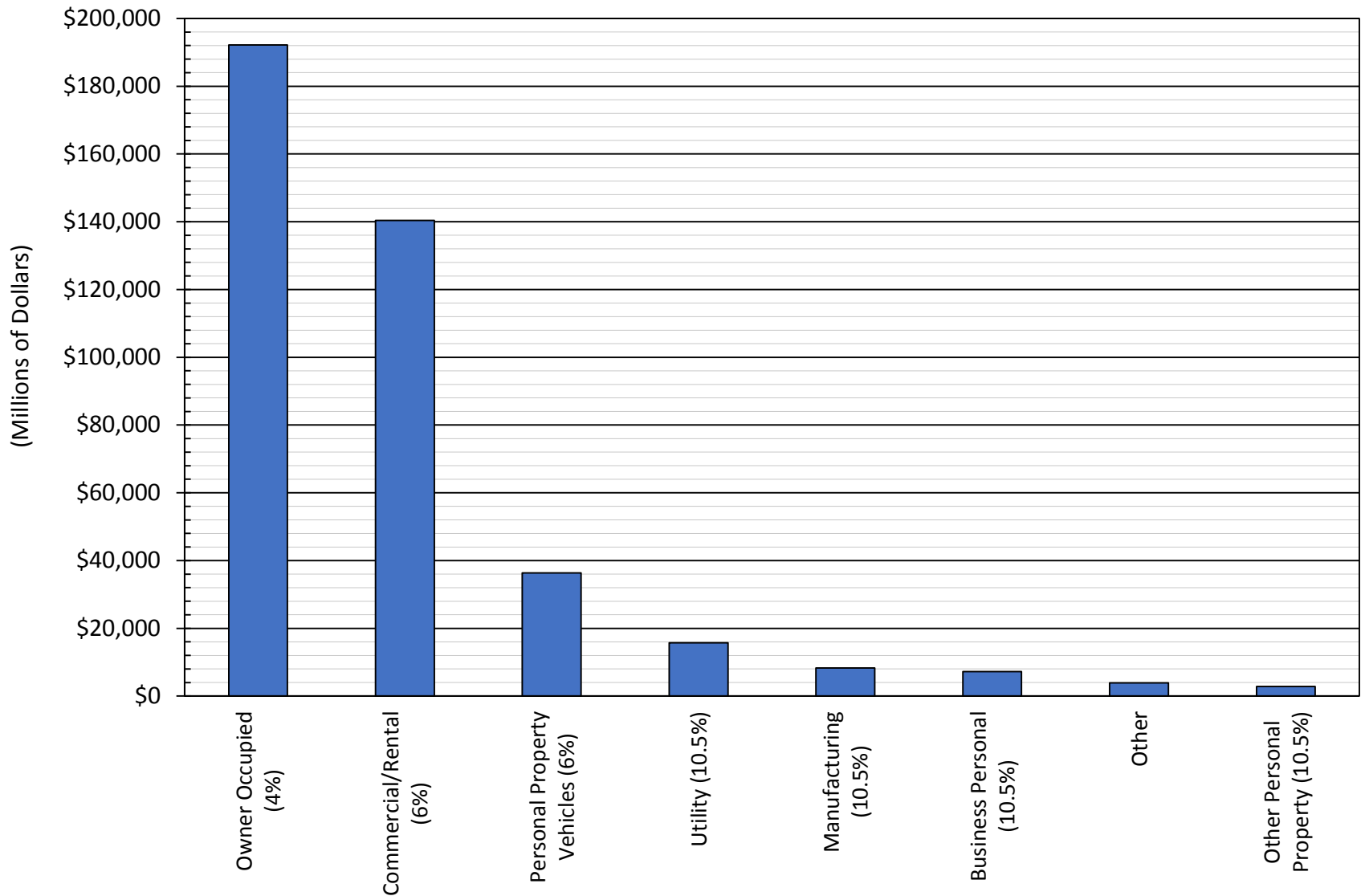
Manufacturing	10.5%
Transportation Companies	9.5%
Legal Residences	4.0%
Agriculture	4.0 or 6.0%
Commercial	6.0%
Farm Machinery	5.0%
Vehicles	6.0%
Other Personal Property	10.5%



PROPERTY TAX APPRAISED & ASSESSED VALUE

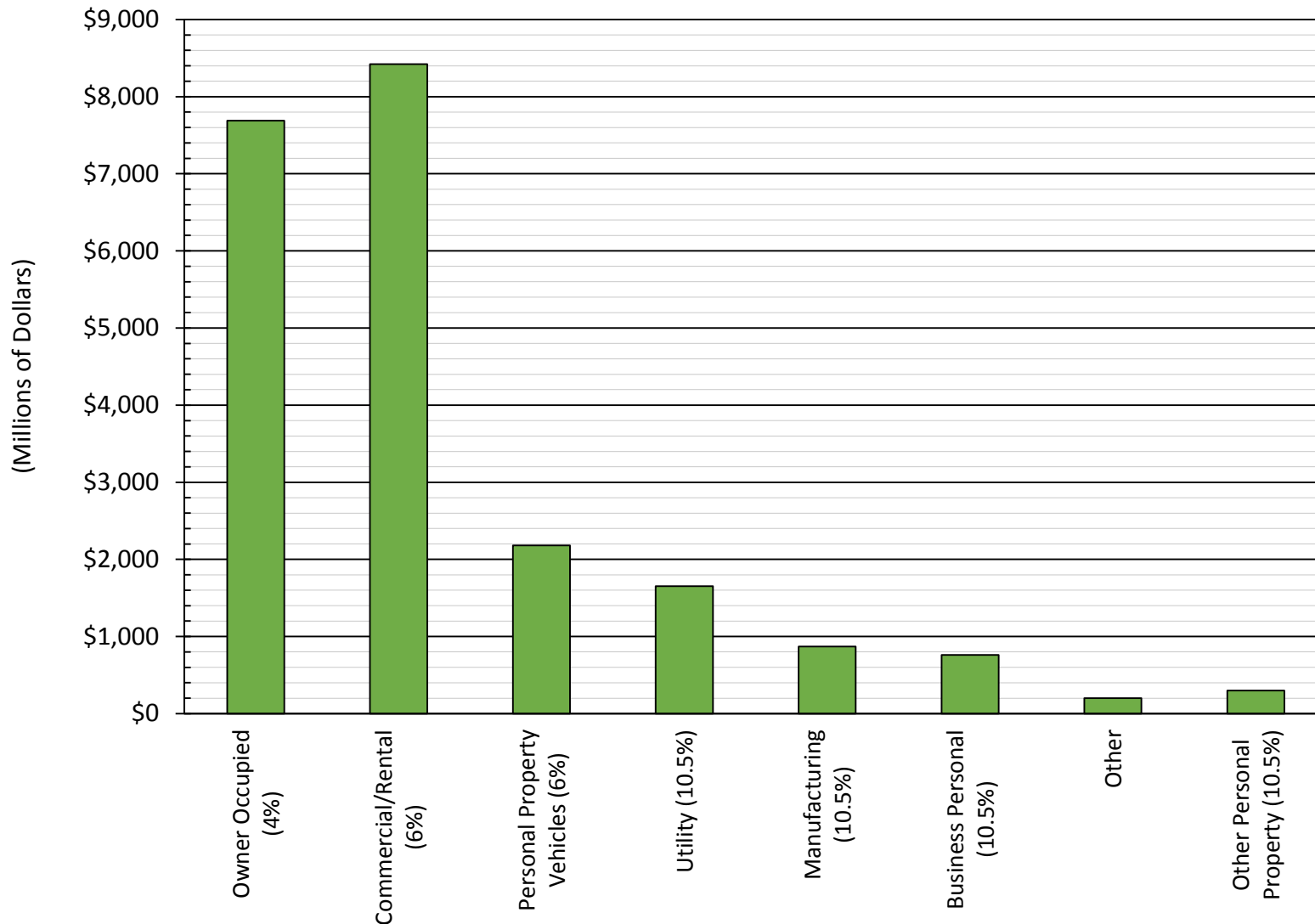


APPRAISED VALUE BY PROPERTY CLASSIFICATION TAX YEAR 2014



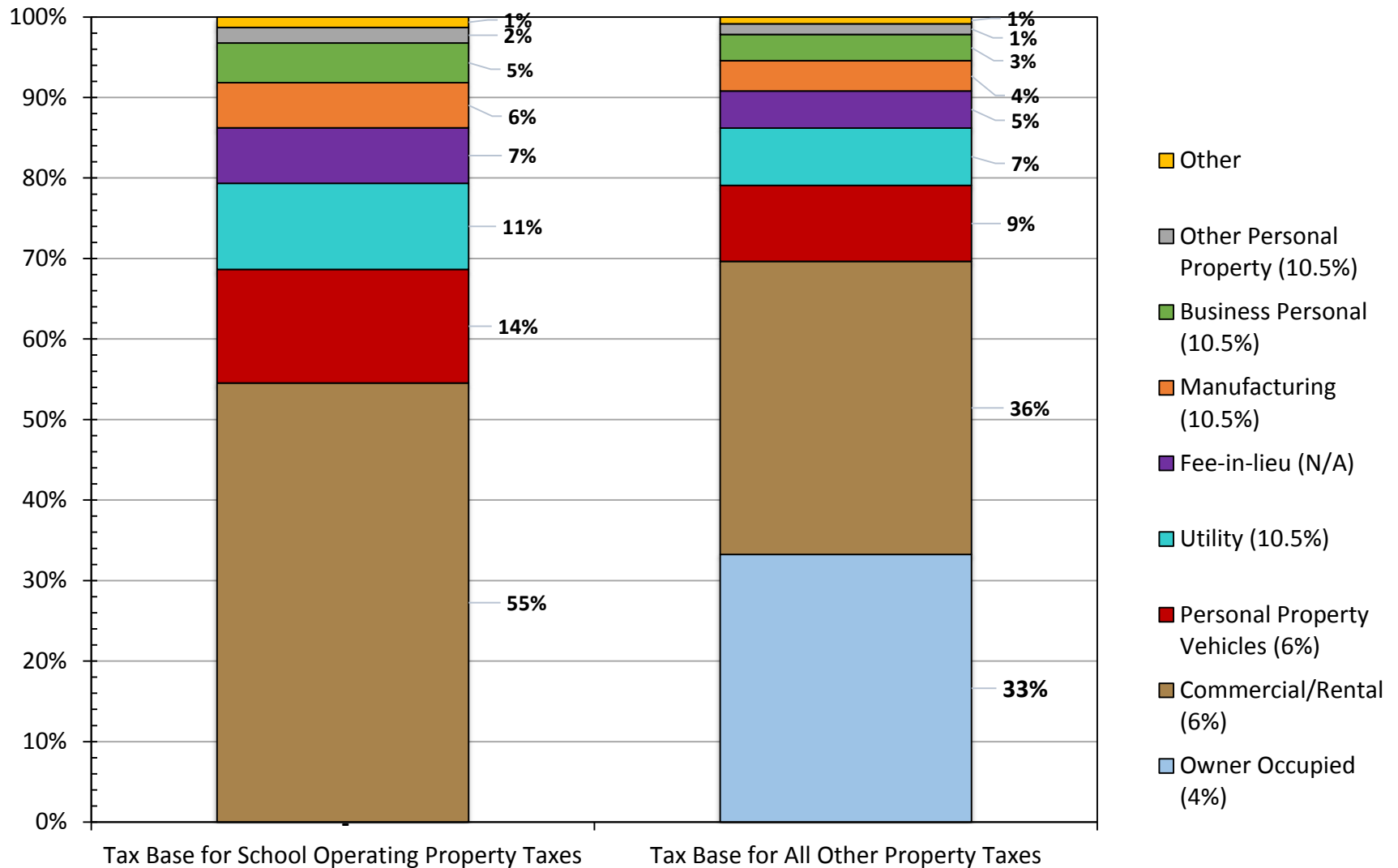
Note: Assessment ratio noted in parentheses. Other includes agricultural real property and motor carrier property.

ASSESSED VALUE BY PROPERTY CLASSIFICATION TAX YEAR 2014



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

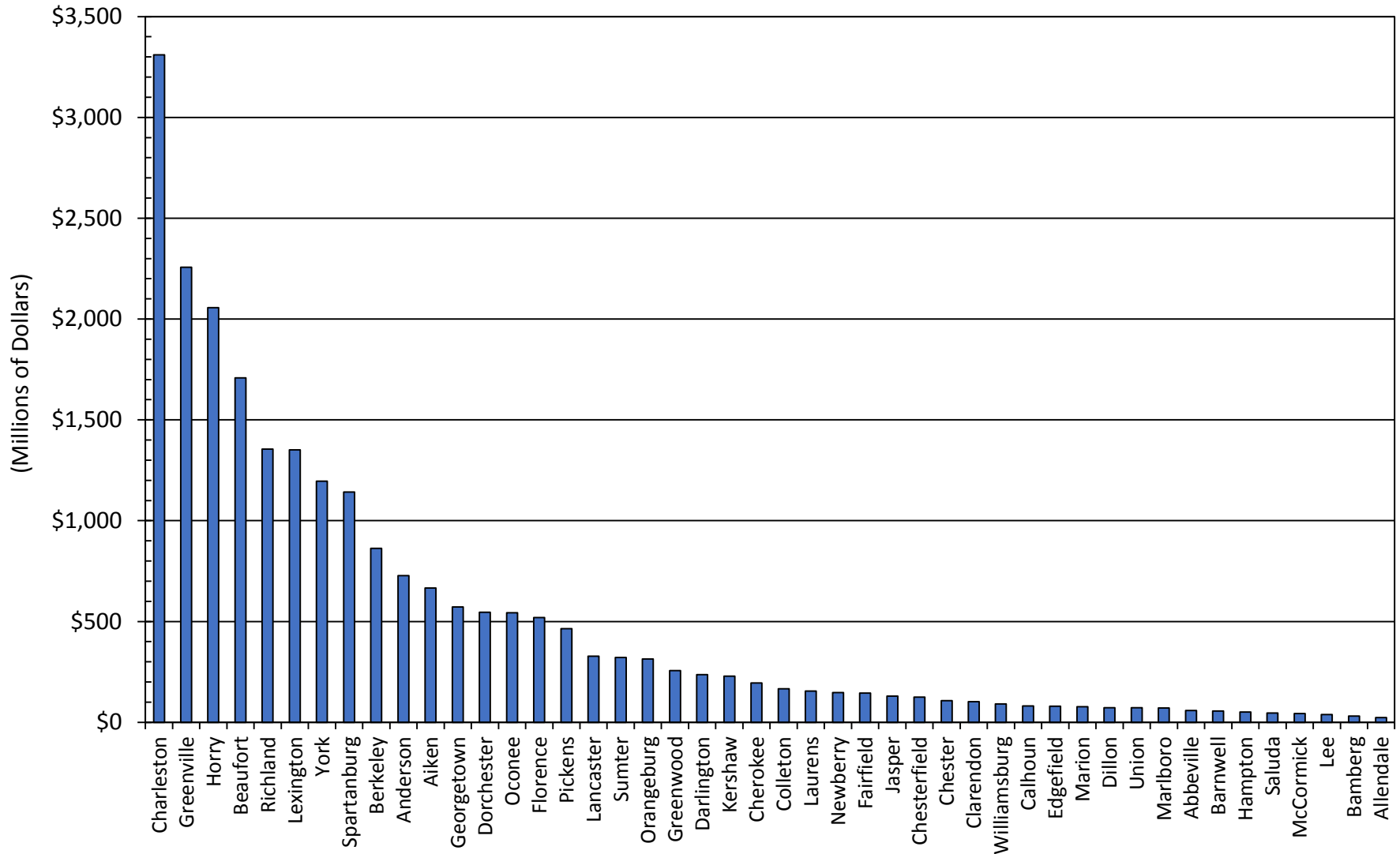
TAX YEAR 2014 ASSESSED VALUE BY CLASSIFICATION As a Percentage of Total Tax Base



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

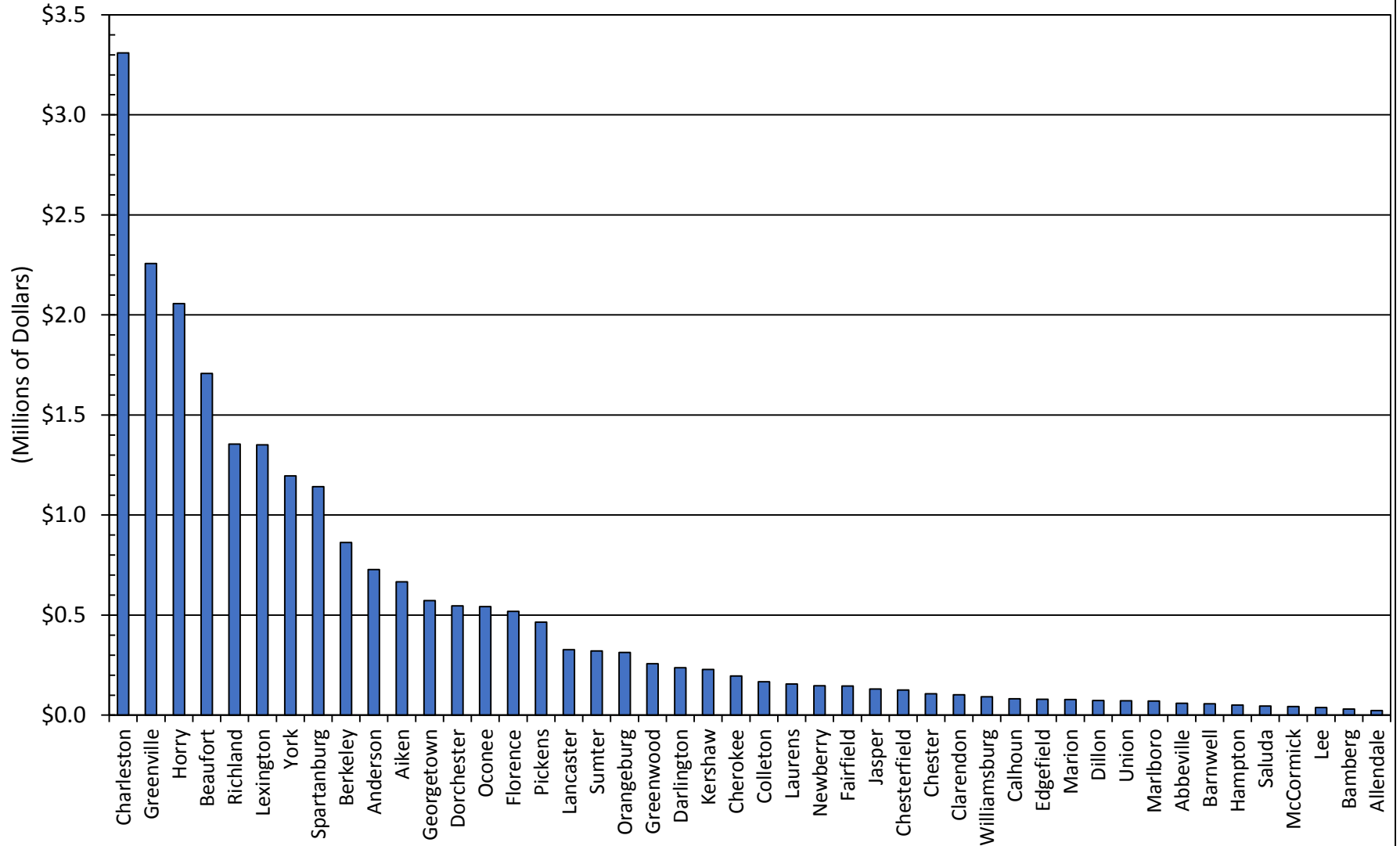
TOTAL ASSESSED PROPERTY VALUE - TAX YEAR 2014

By County



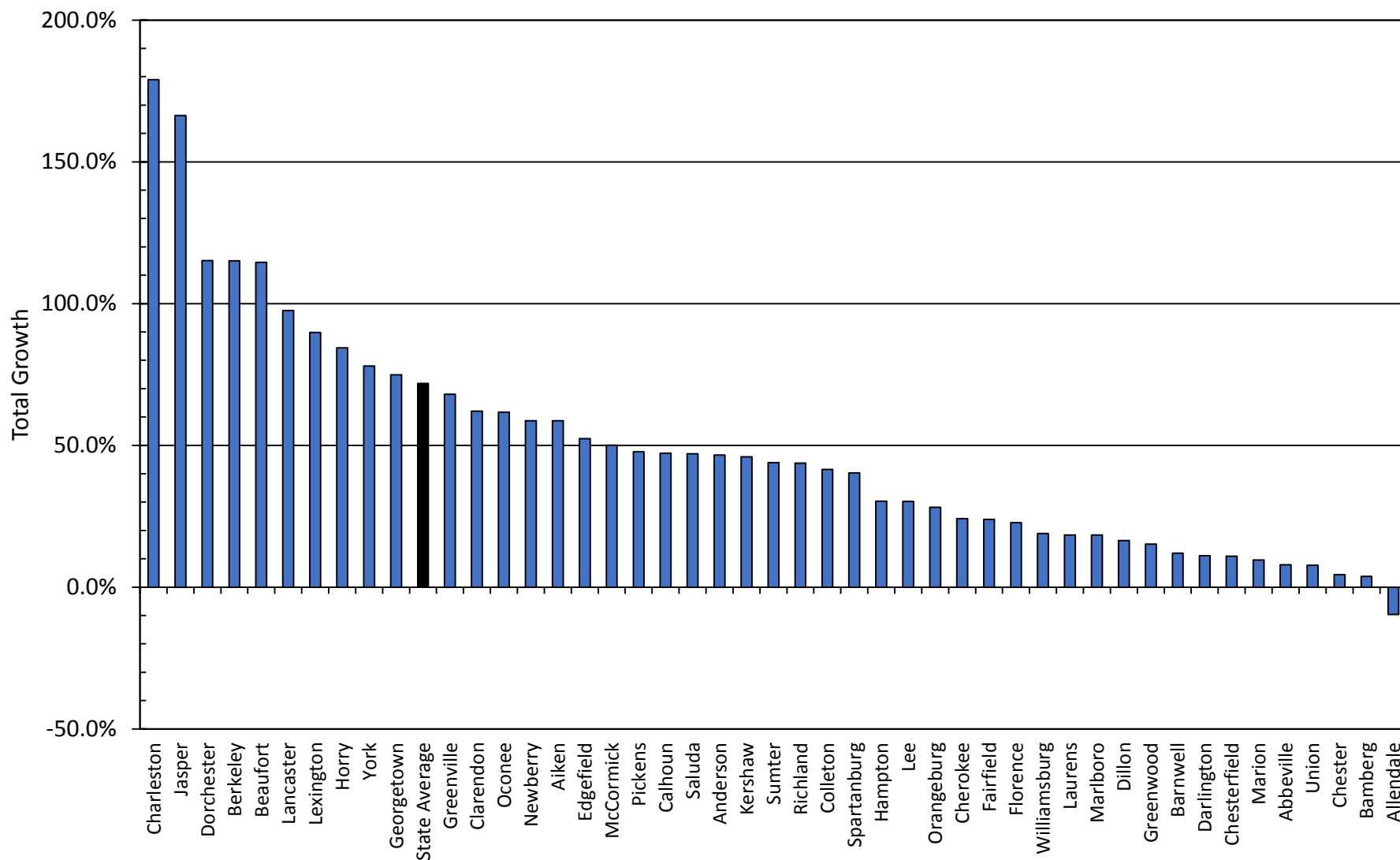
Note: Assessed value is reported by school district and attributed to the county encompassing the majority of the district.

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.

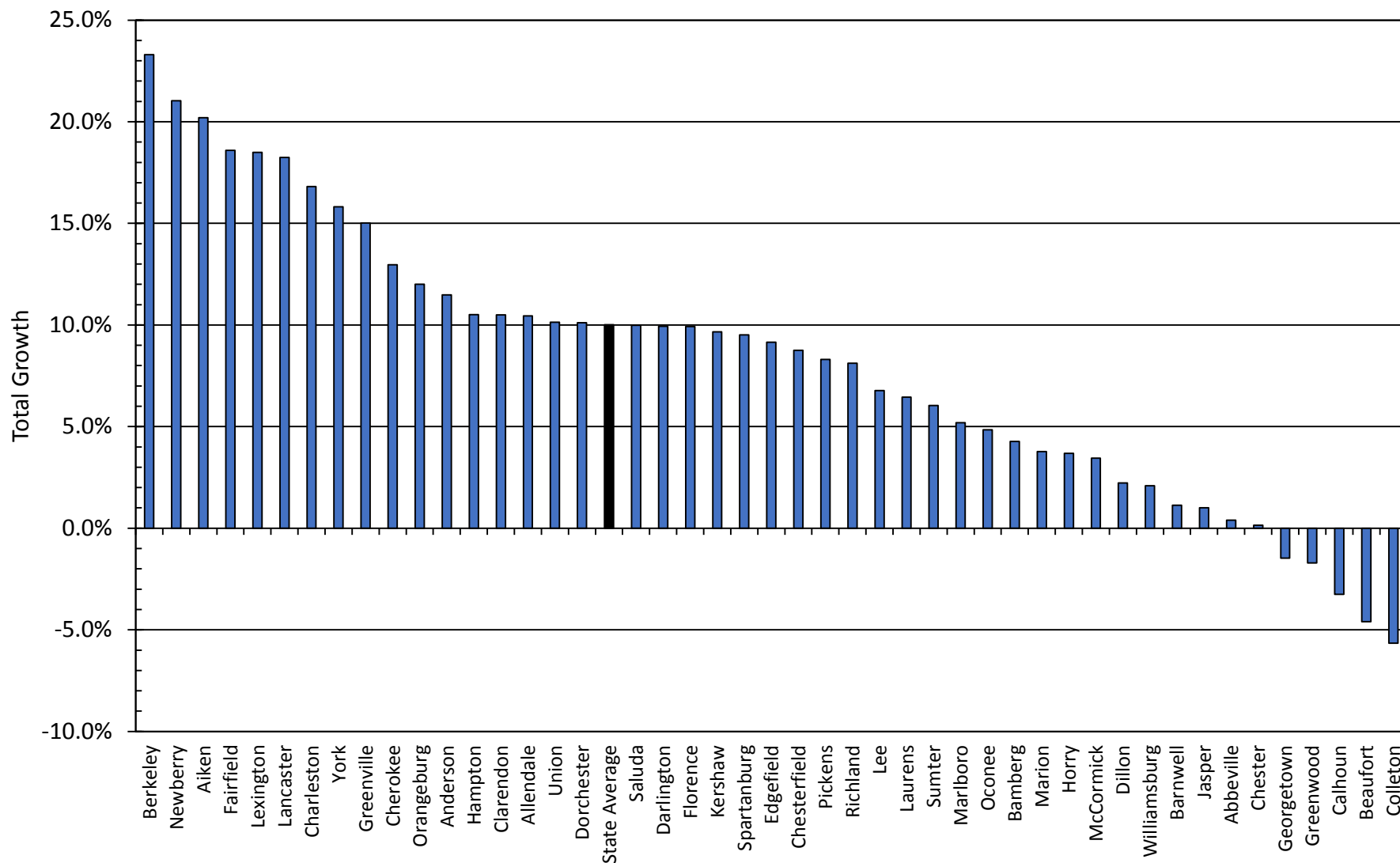
PROPERTY TAX ASSESSED VALUE GROWTH BY COUNTY 2000 to 2014



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

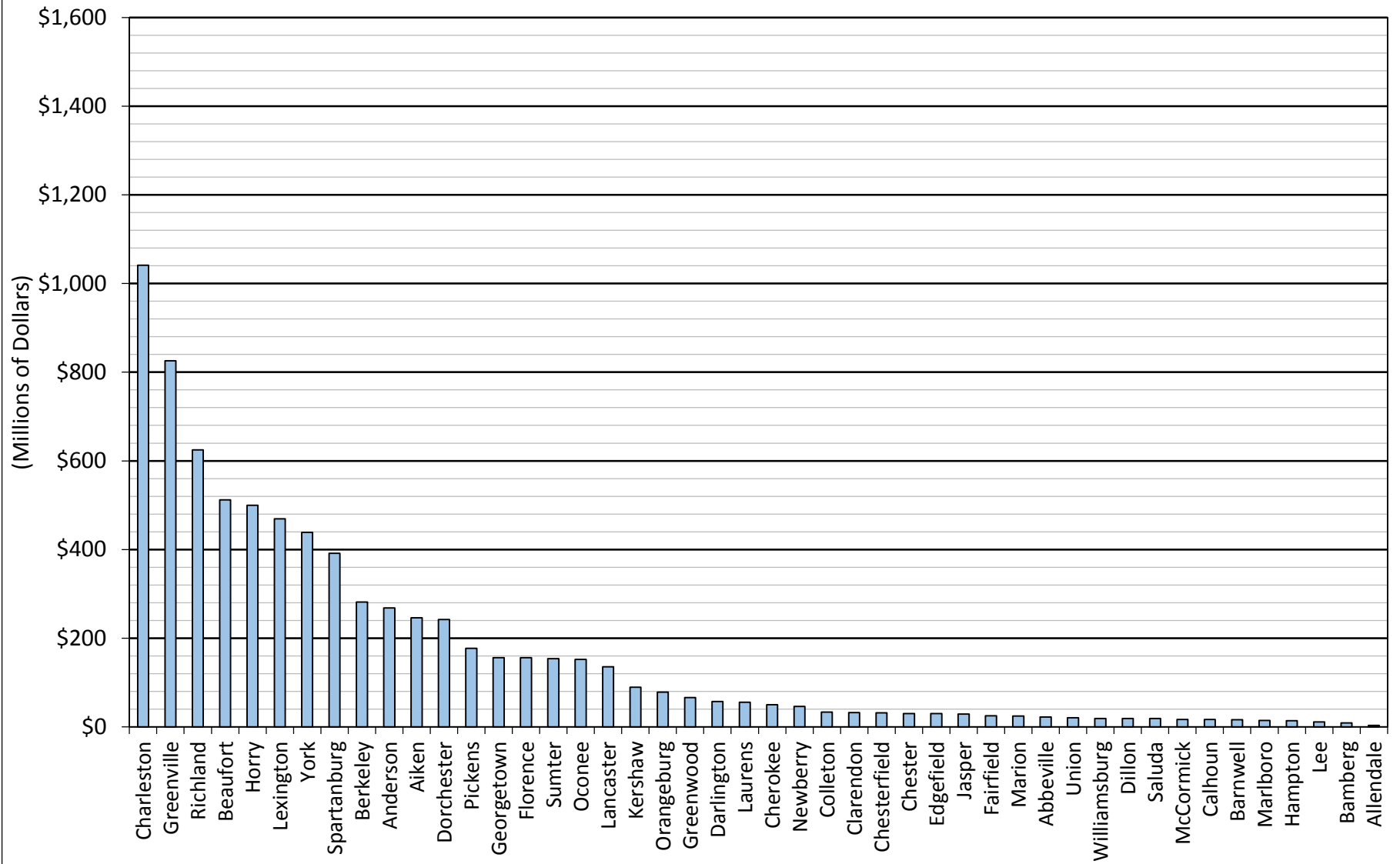
PROPERTY TAX ASSESSED VALUE GROWTH BY COUNTY

Post Act 388 and Recession, 2008 to 2014

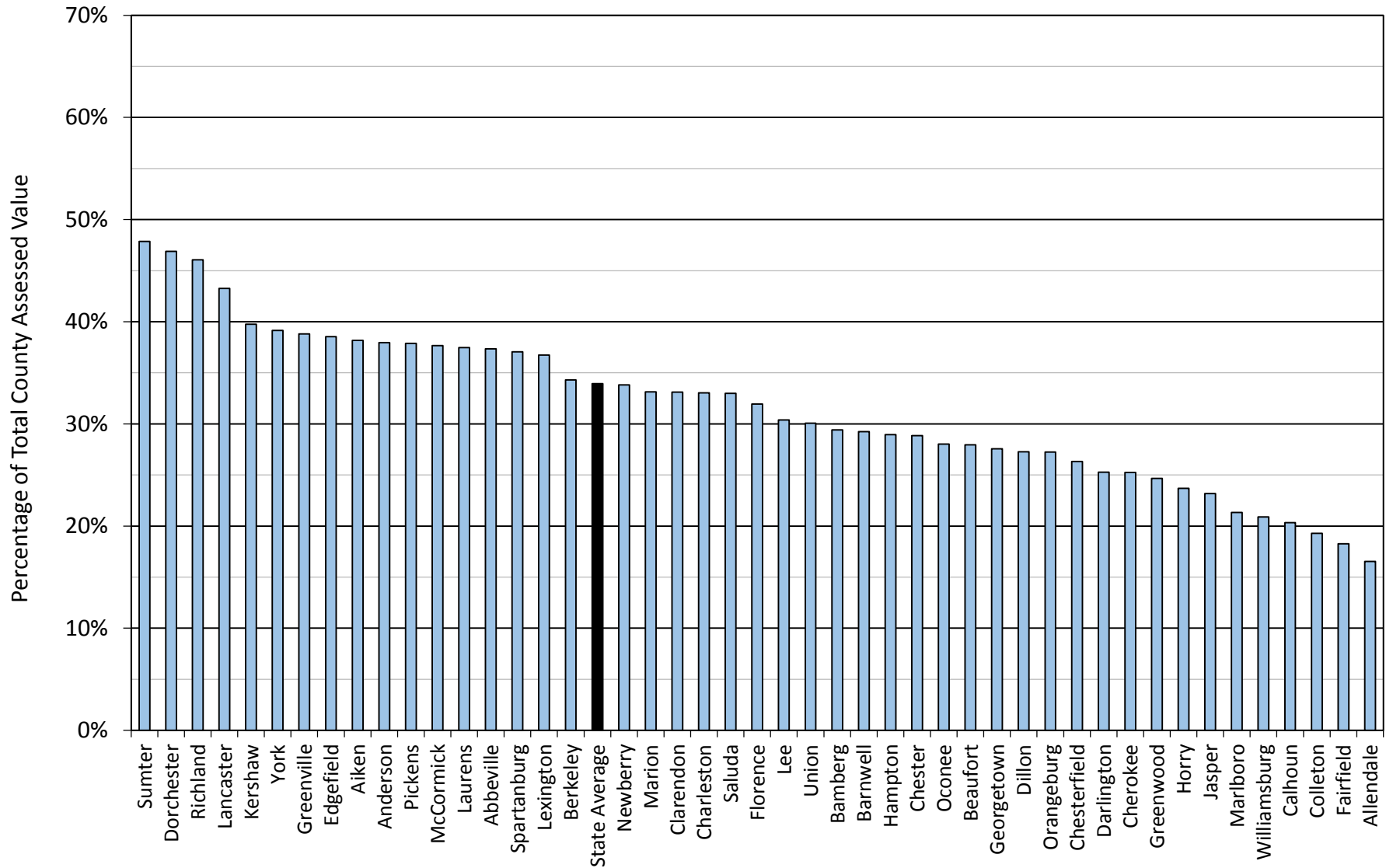


Note: Assessed value is reported by school district and attributed to the county encompassing the majority of the district.

OWNER-OCCUPIED PROPERTY ASSESSED VALUE By County - Tax Year 2013

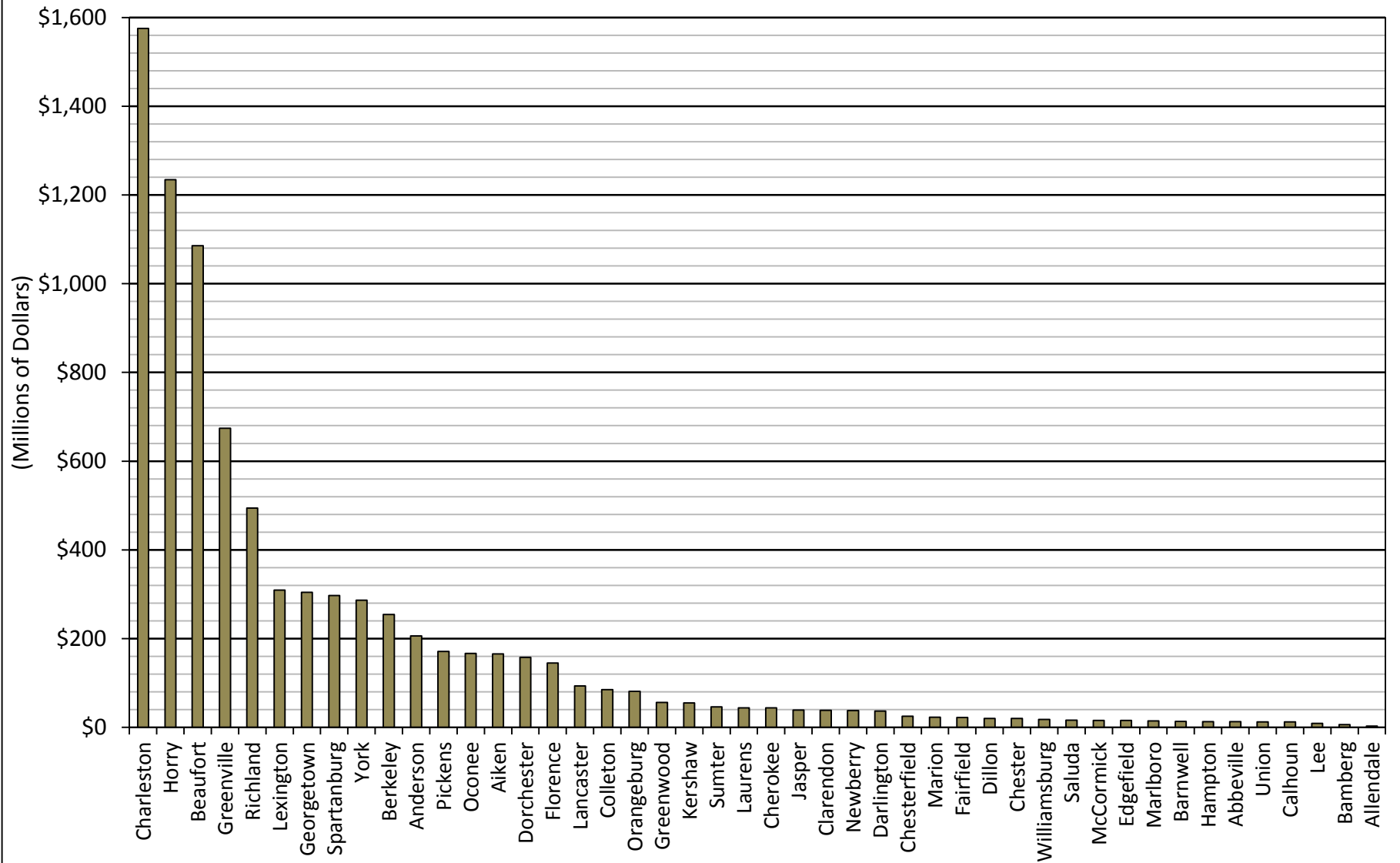


OWNER-OCCUPIED PROPERTY VALUE As a Percentage of Total County Assessed Value - Tax Year 2013



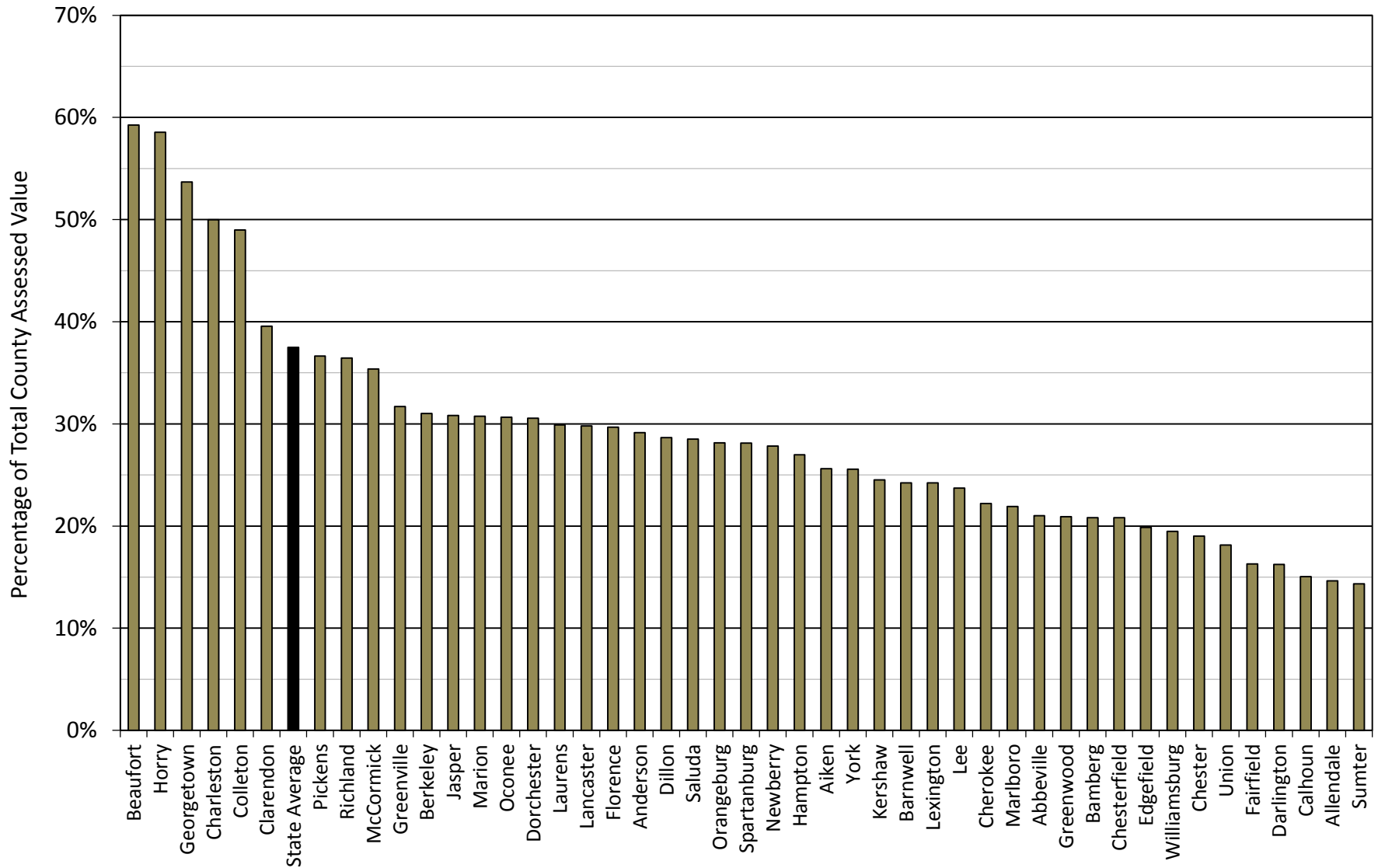
COMMERCIAL & RENTAL PROPERTY ASSESSED VALUE

Tax Year 2013

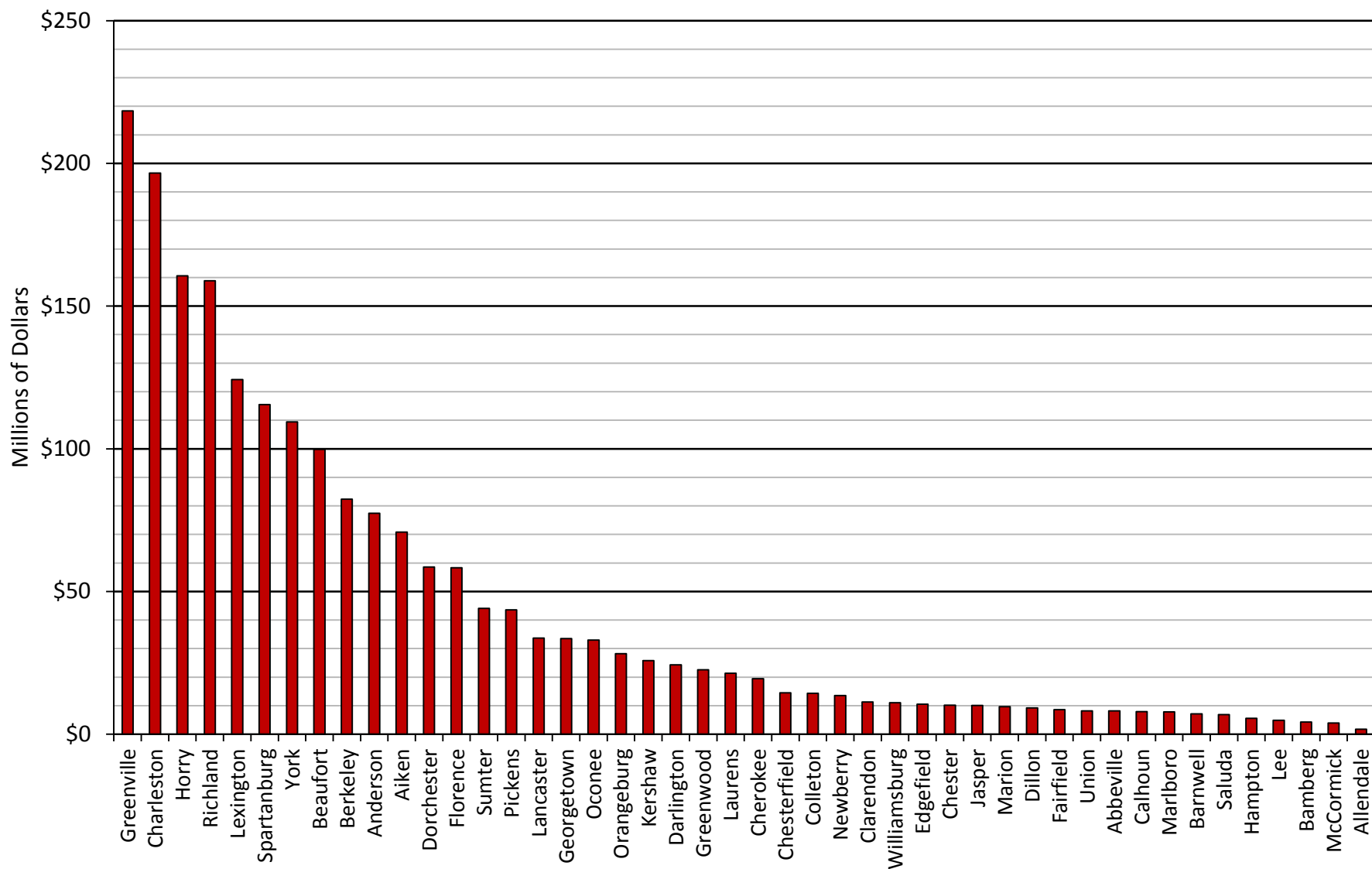


COMMERCIAL & RENTAL PROPERTY VALUE

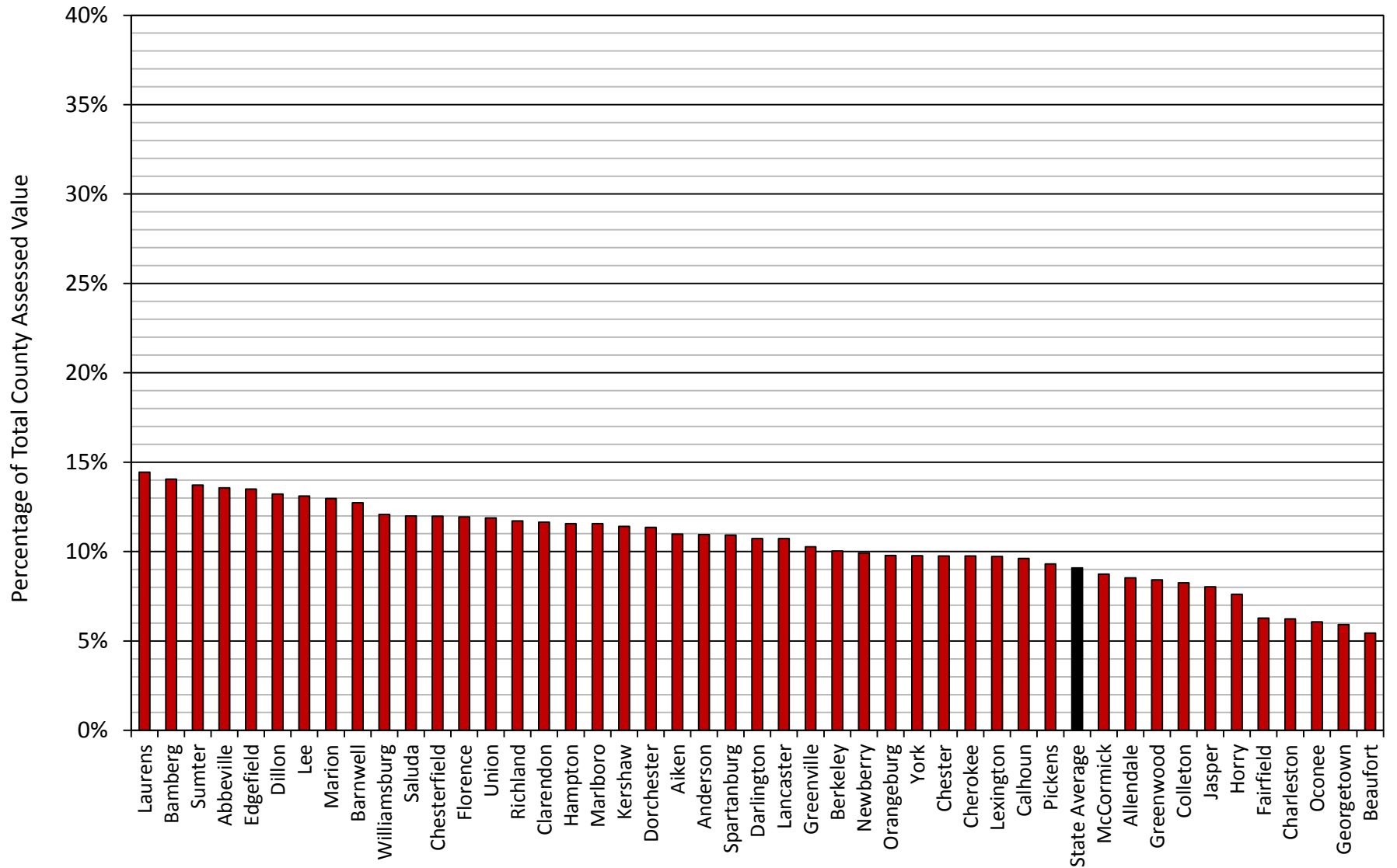
As a Percentage of Total County Assessed Value - Tax Year 2013



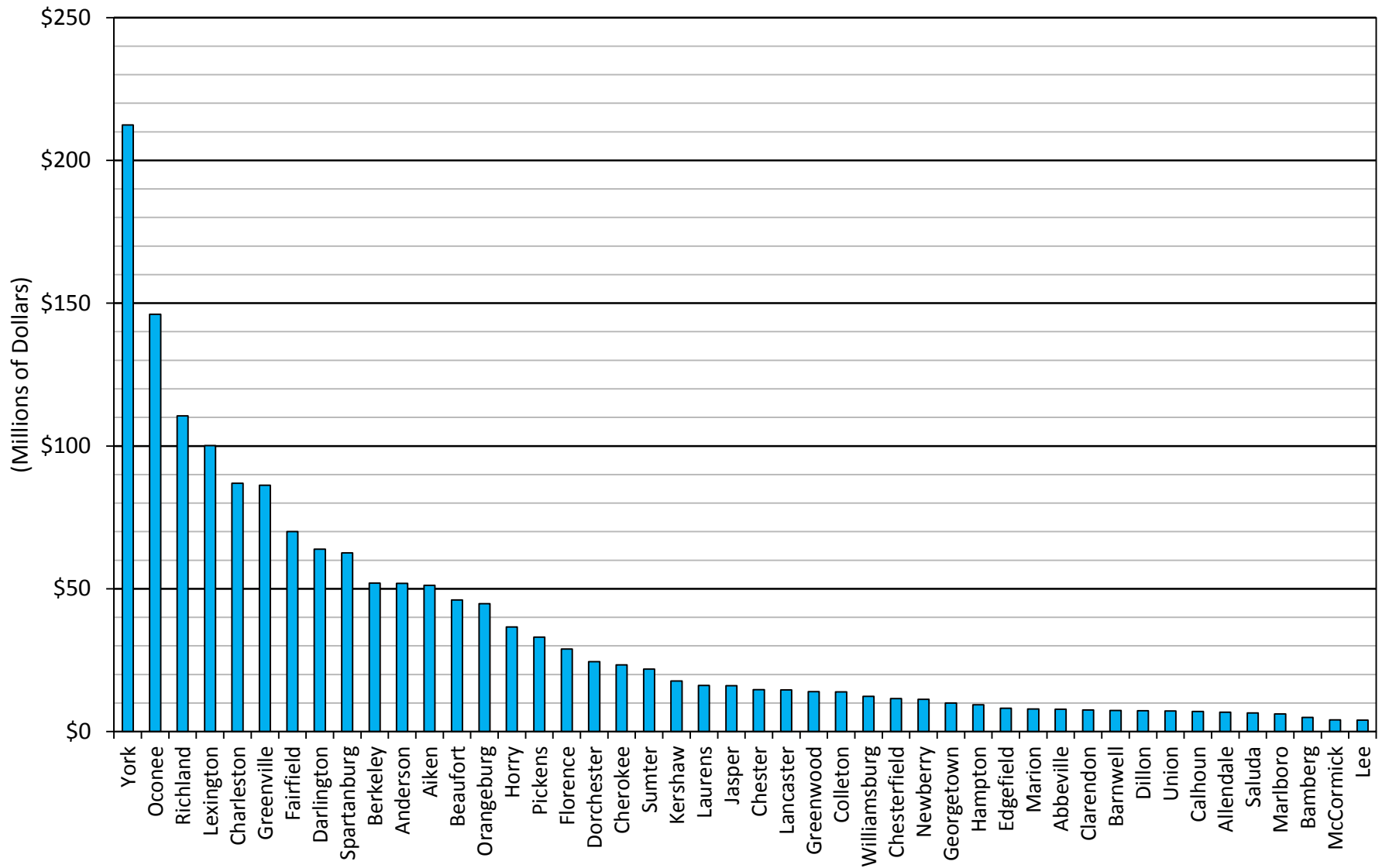
PERSONAL PROPERTY ASSESSED VALUE (VEHICLES) Tax Year 2013



PERSONAL PROPERTY VALUE (VEHICLES) As a Percentage of Total County Assessed Value - Tax Year 2013

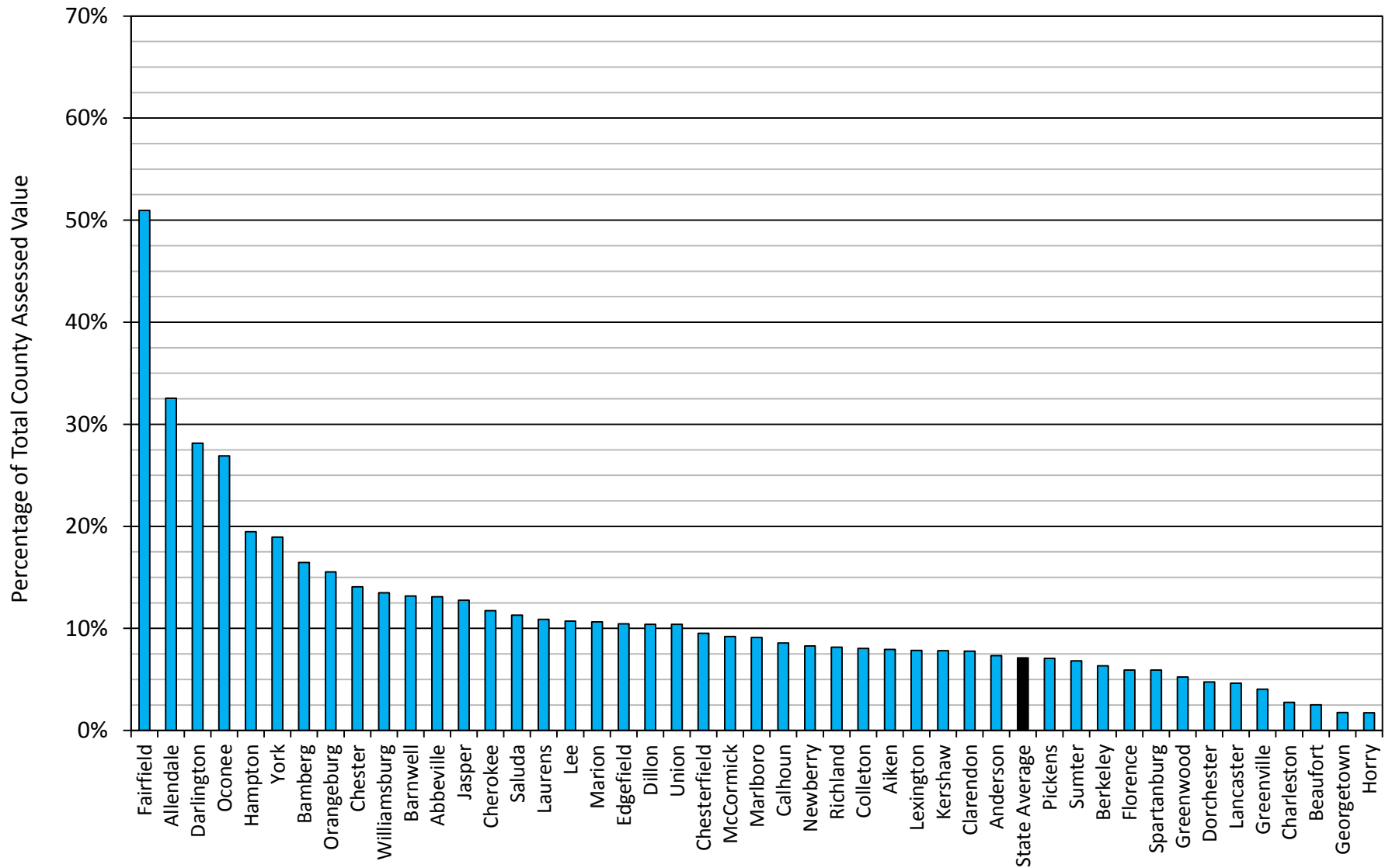


UTILITY PROPERTY ASSESSED VALUE Tax Year 2013



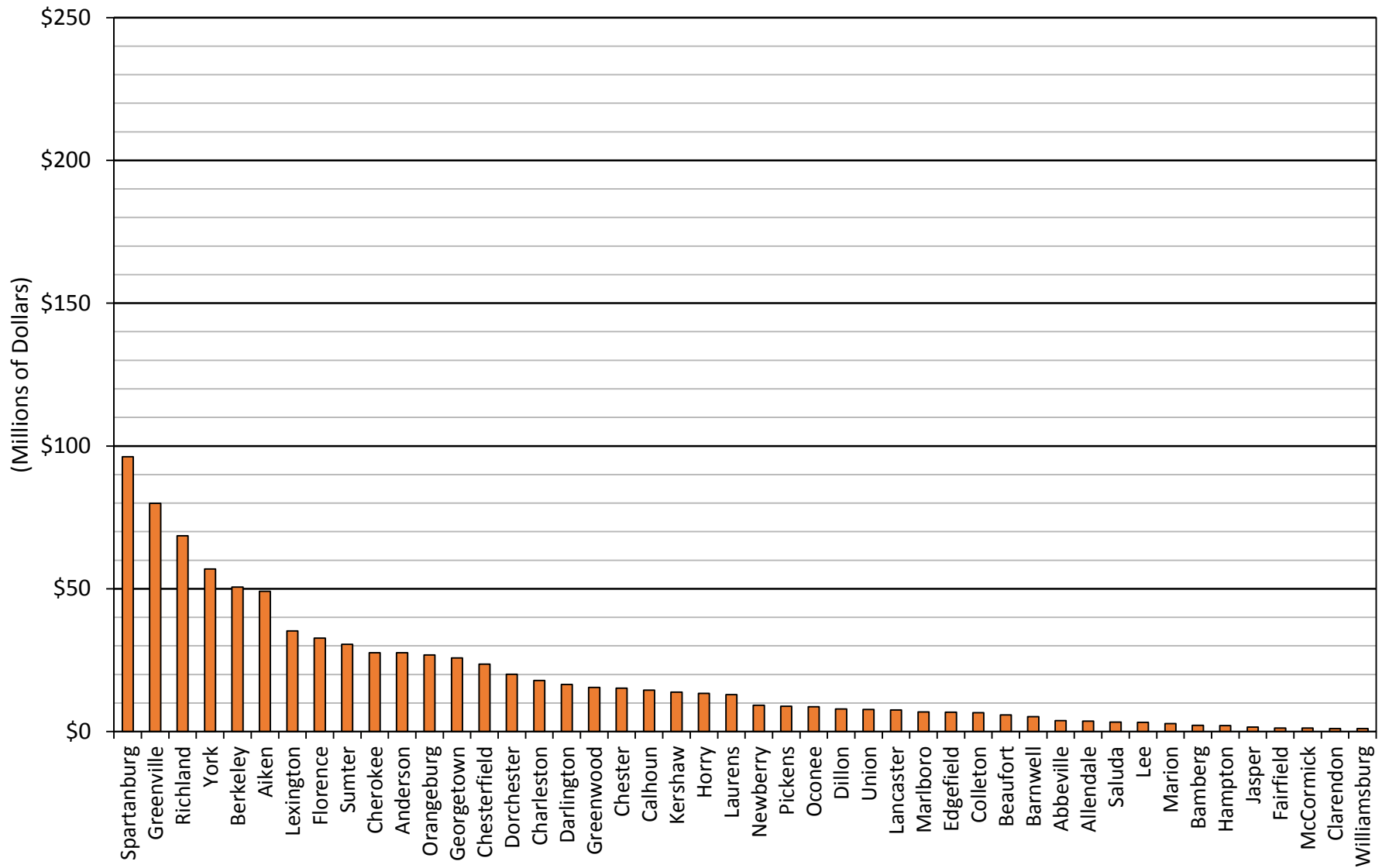
UTILITY PROPERTY VALUE

As a Percentage of Total County Assessed Value - Tax Year 2013



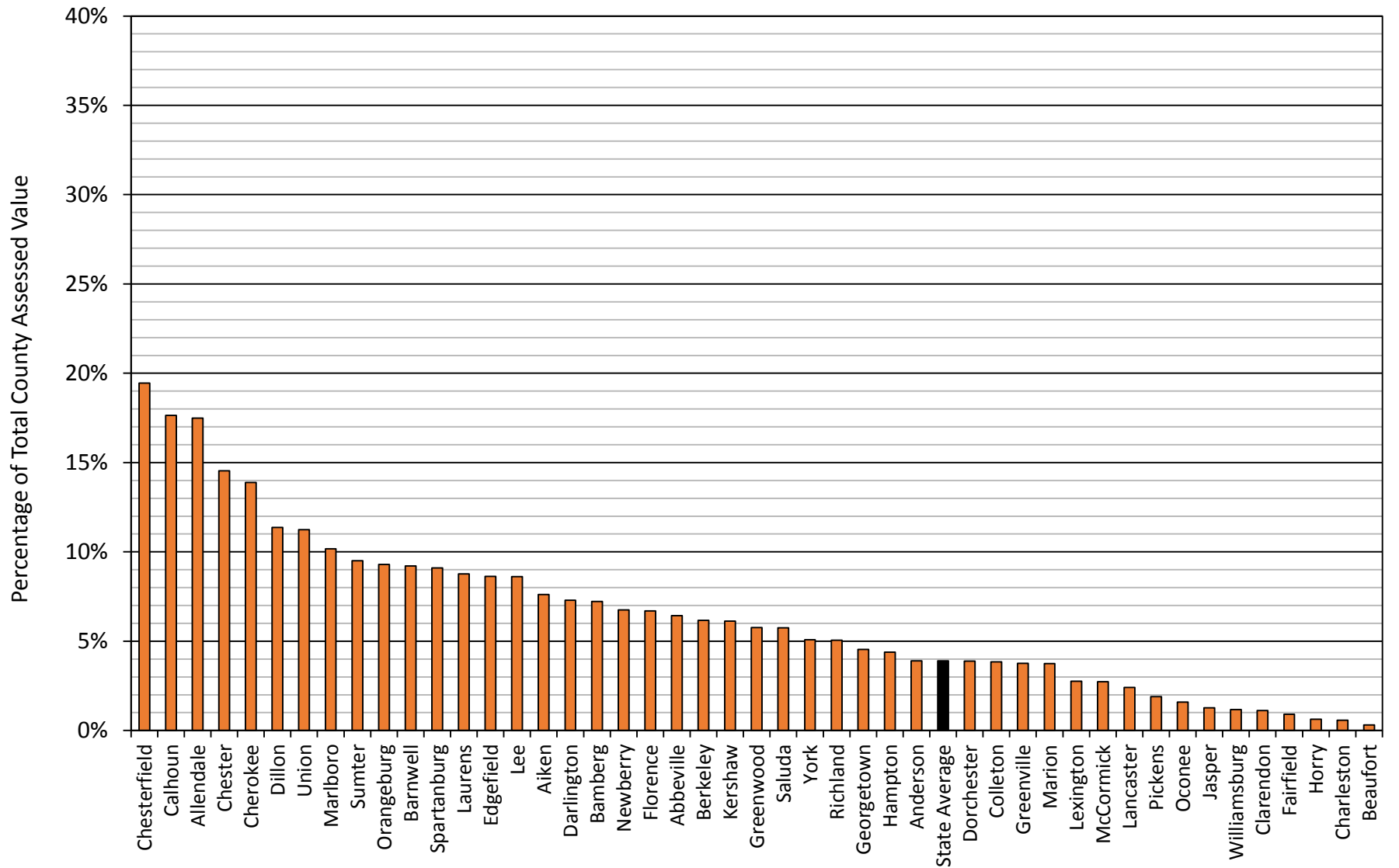
MANUFACTURING PROPERTY ASSESSED VALUE

Tax Year 2013

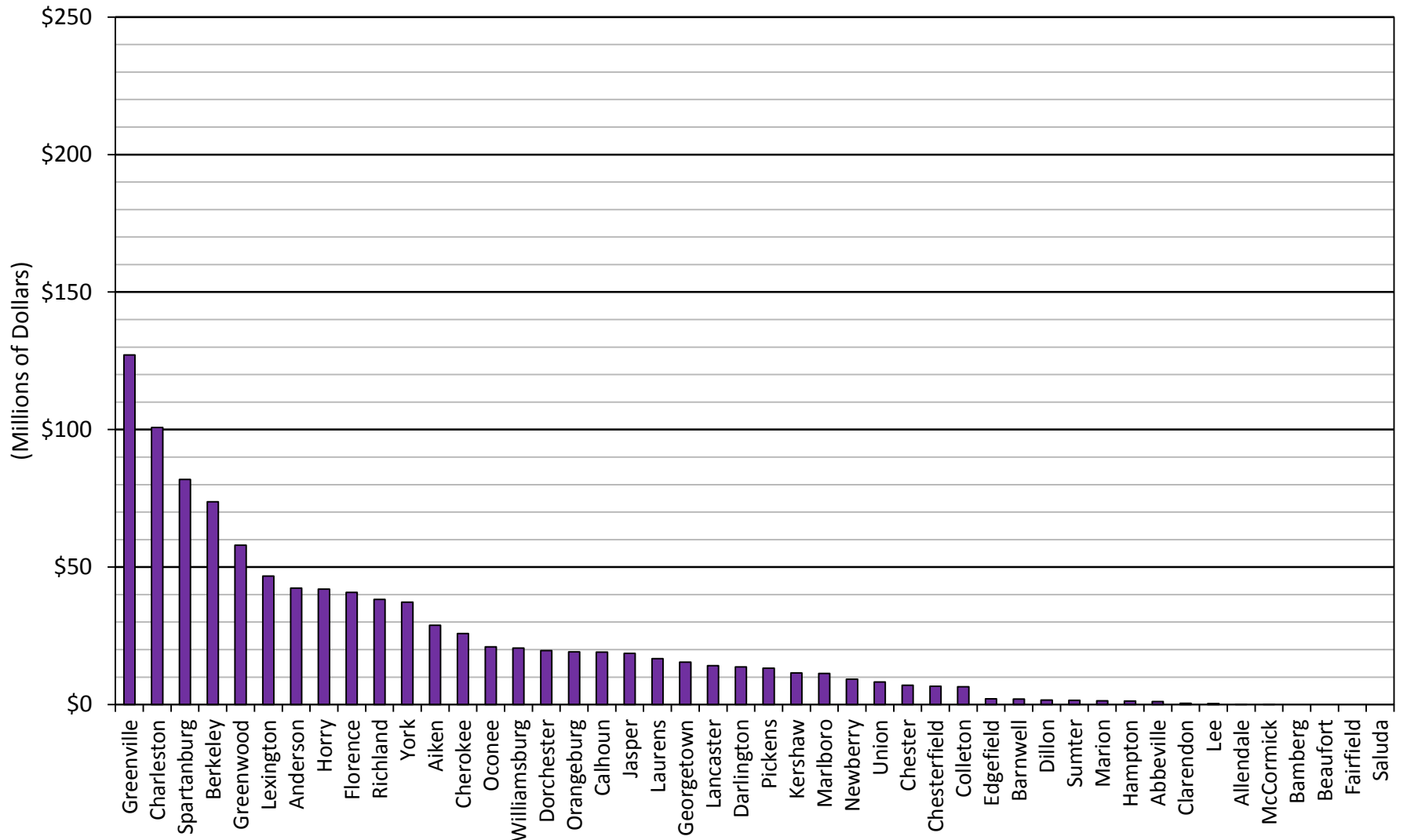


MANUFACTURING PROPERTY VALUE

As a Percentage of Total County Assessed Value - Tax Year 2013

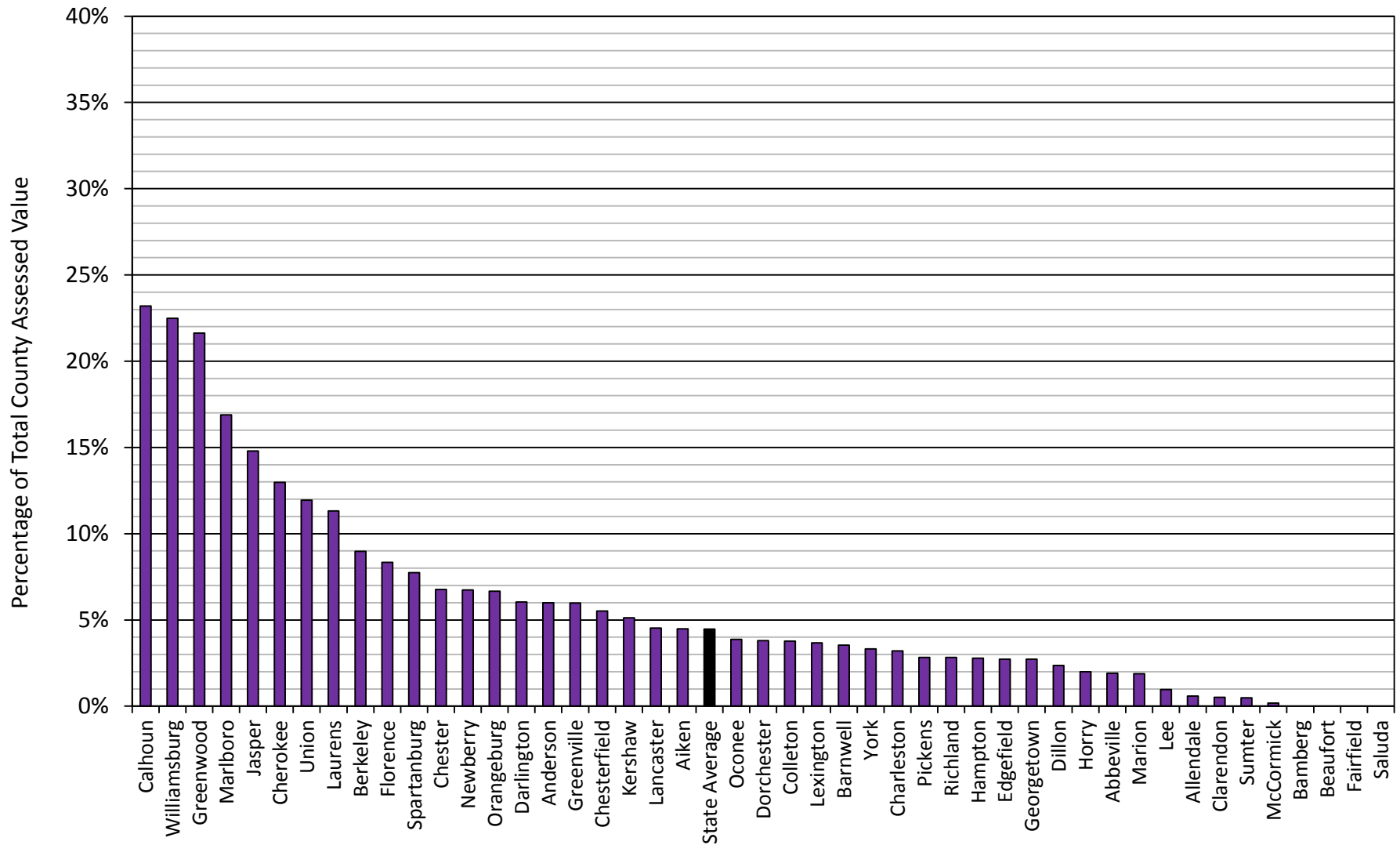


FEE-IN-LIEU PROPERTY ASSESSED VALUE Tax Year 2013



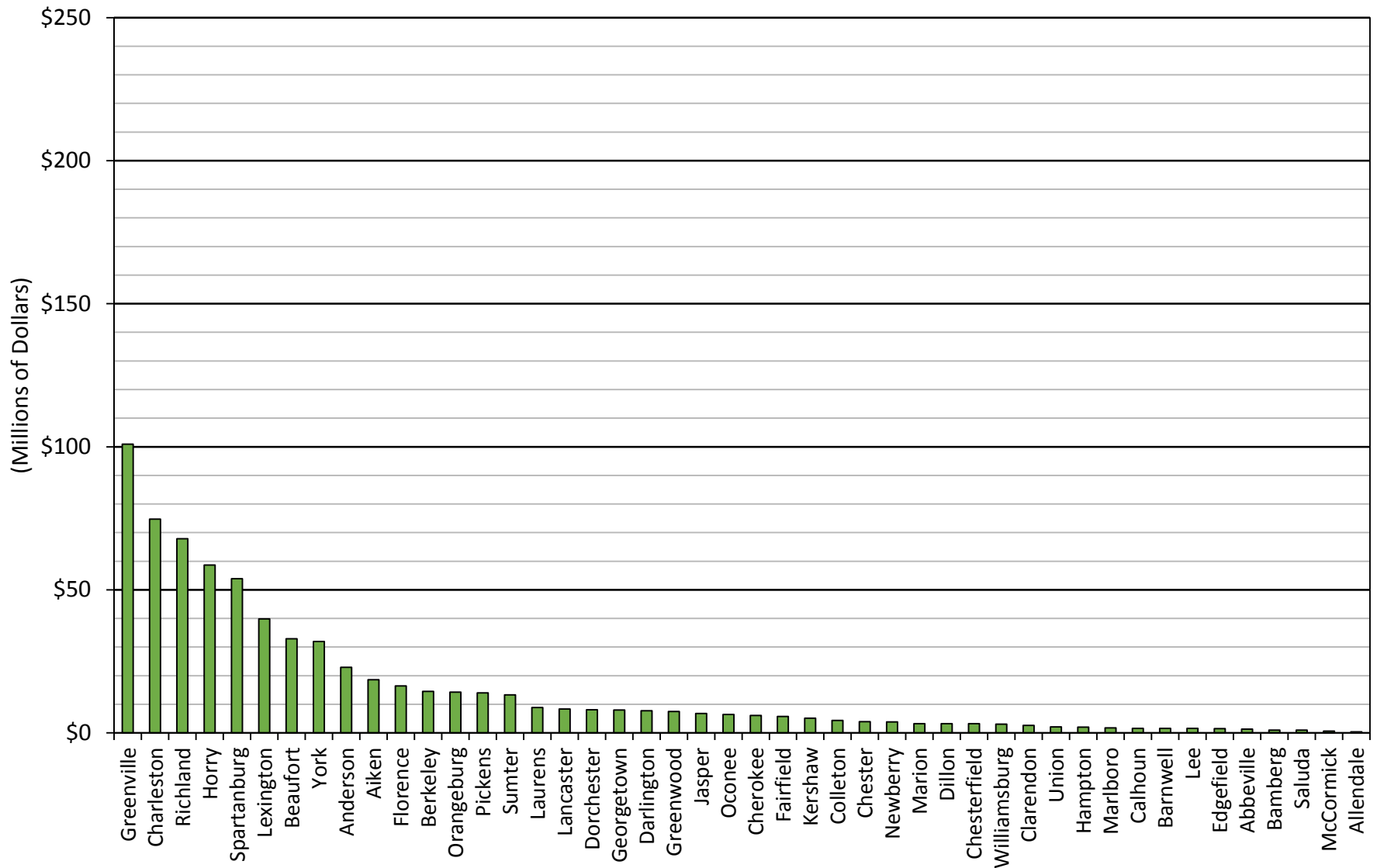
*Fee-in-lieu assessed values imputed by DOR based upon total fee-in-lieu revenue divided by total millage.

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

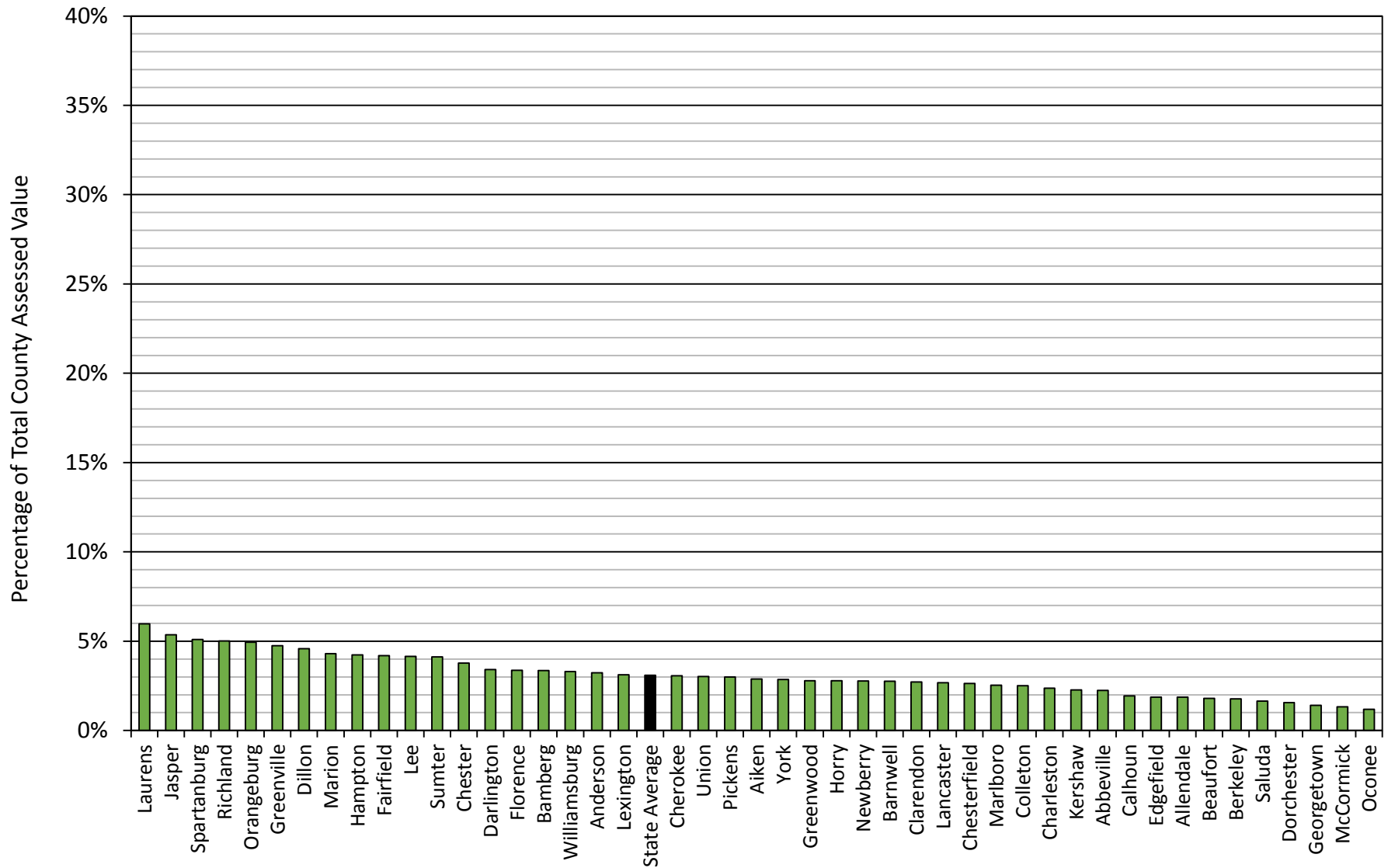


*Fee-in-lieu assessed values imputed by DOR based upon total fee-in-lieu revenue divided by total millage.

BUSINESS PERSONAL PROPERTY ASSESSED VALUE Tax Year 2013

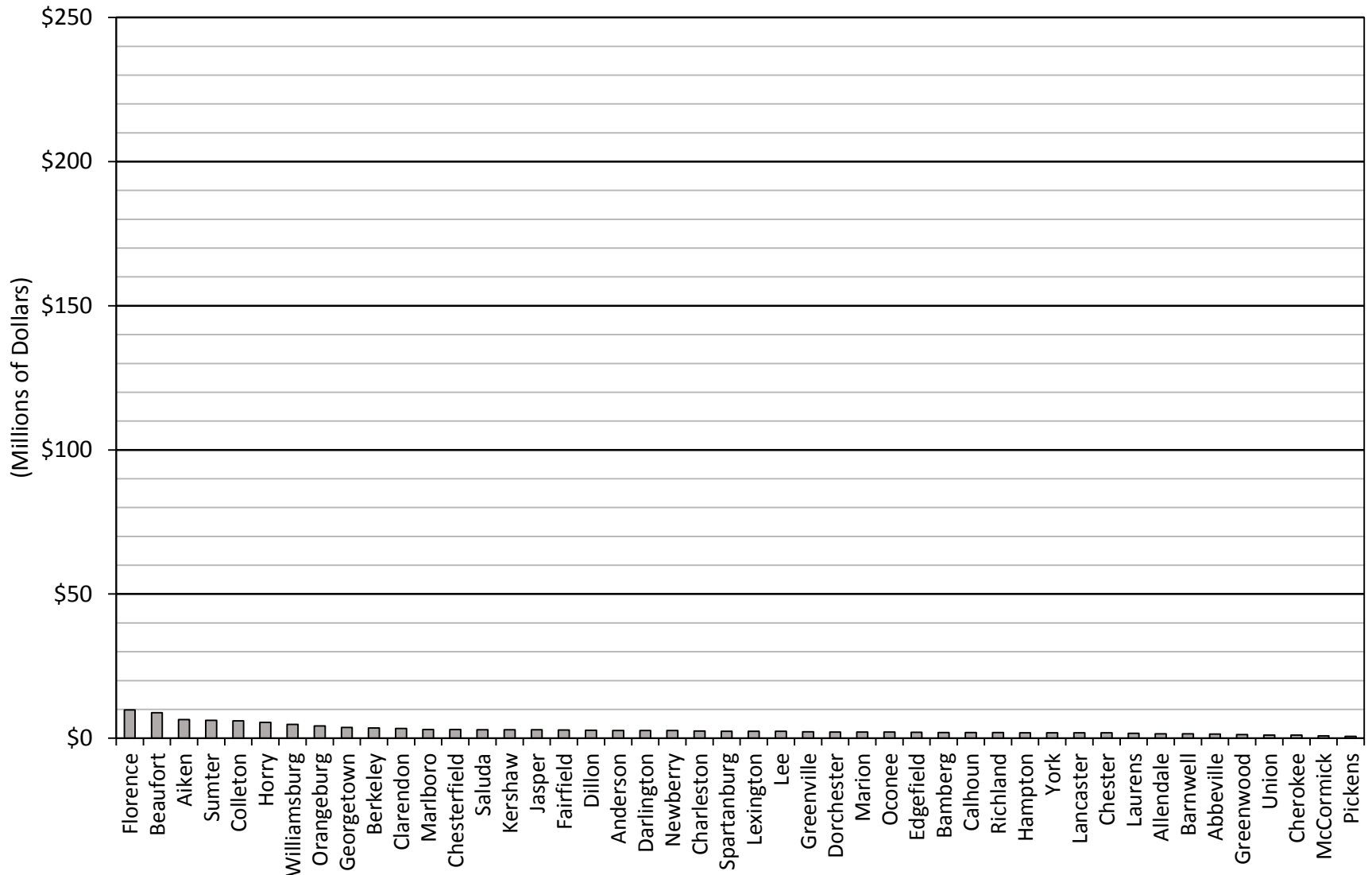


BUSINESS PERSONAL PROPERTY VALUE As a Percent of Total County Assessed Value - Tax Year 2013



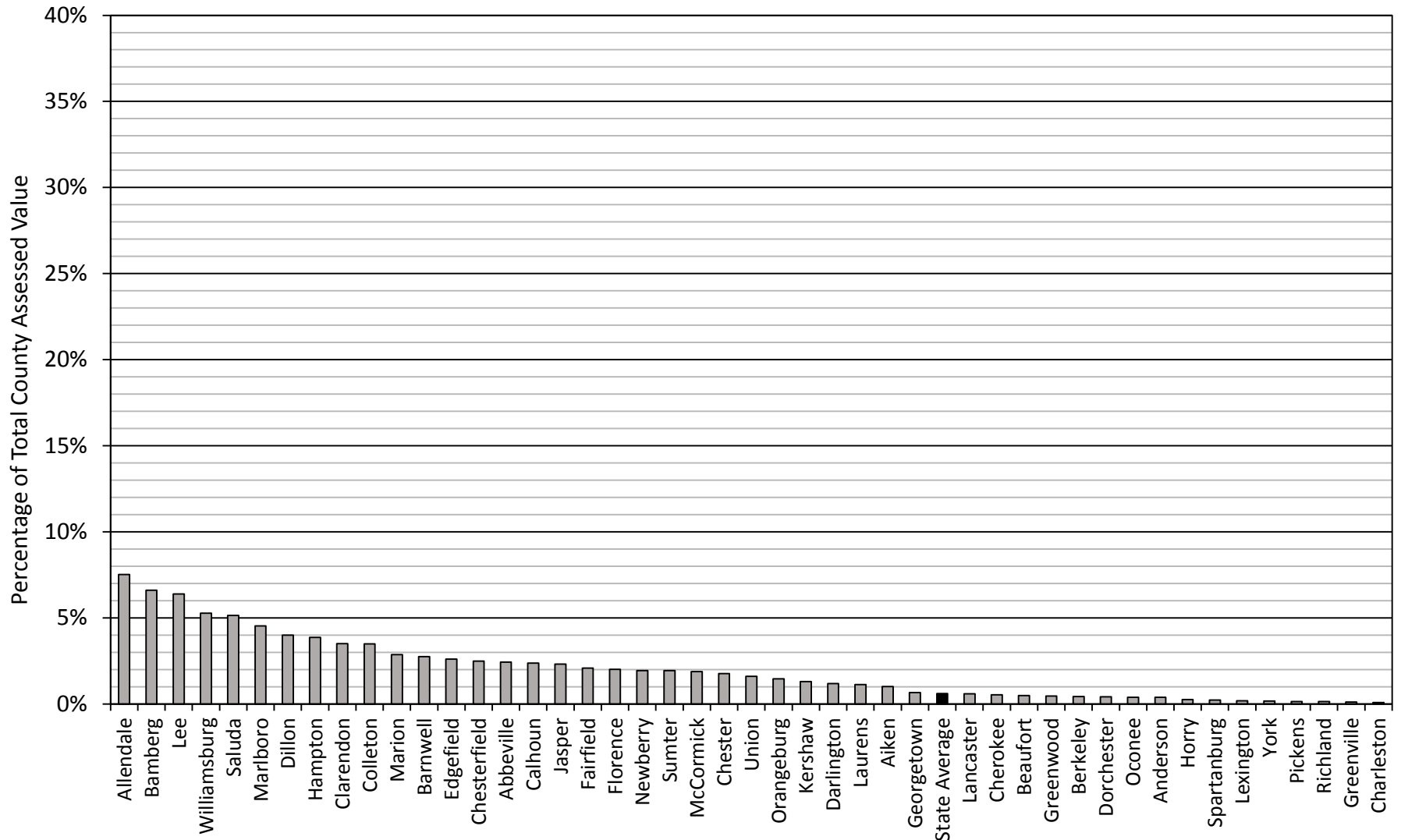
AGRICULTURAL PROPERTY ASSESSED VALUE

Tax Year 2013



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

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

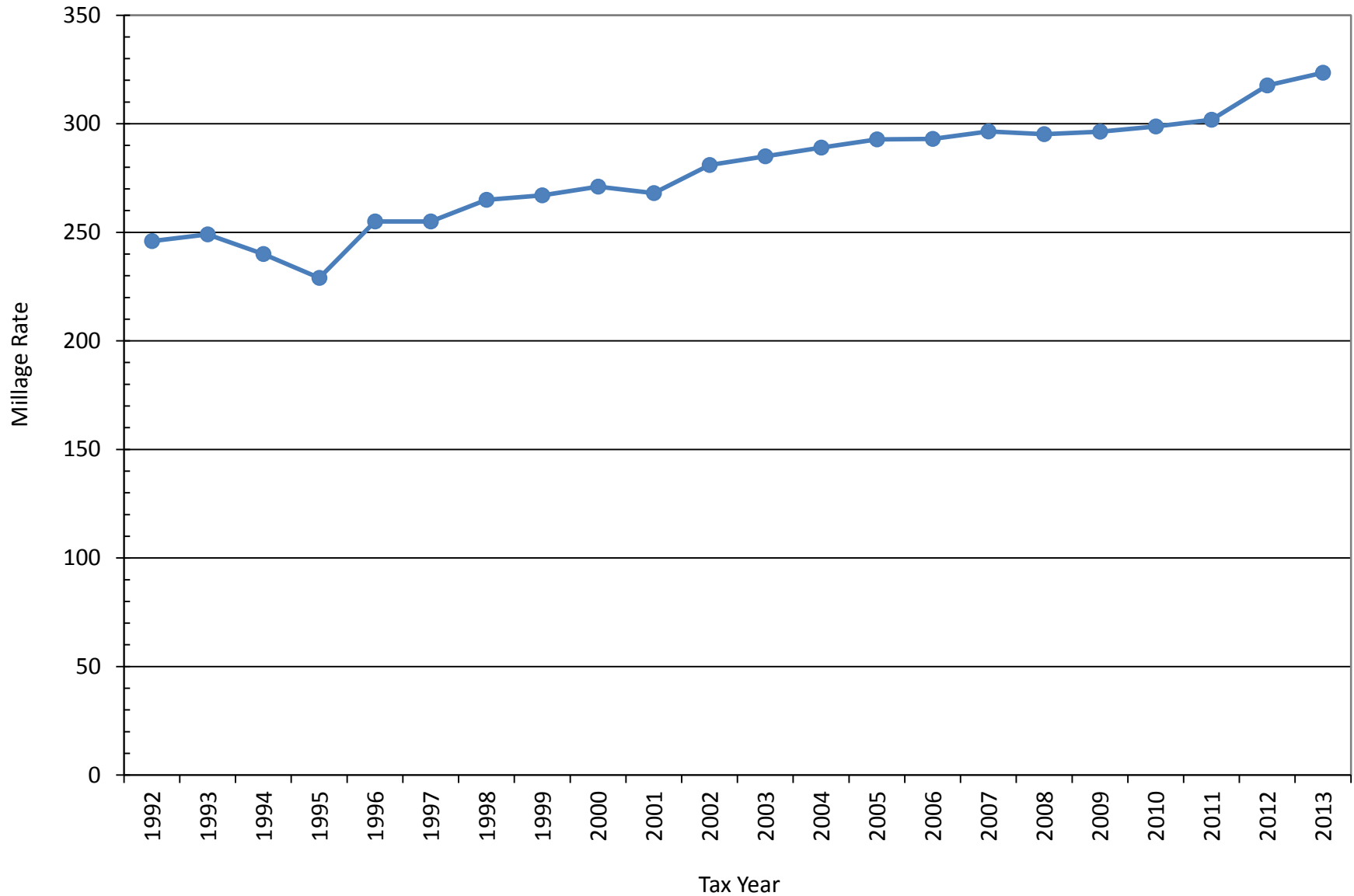


*Includes corporate (6%) and private (4%) agricultural use property.

PROPERTY TAX MILLAGE RATES

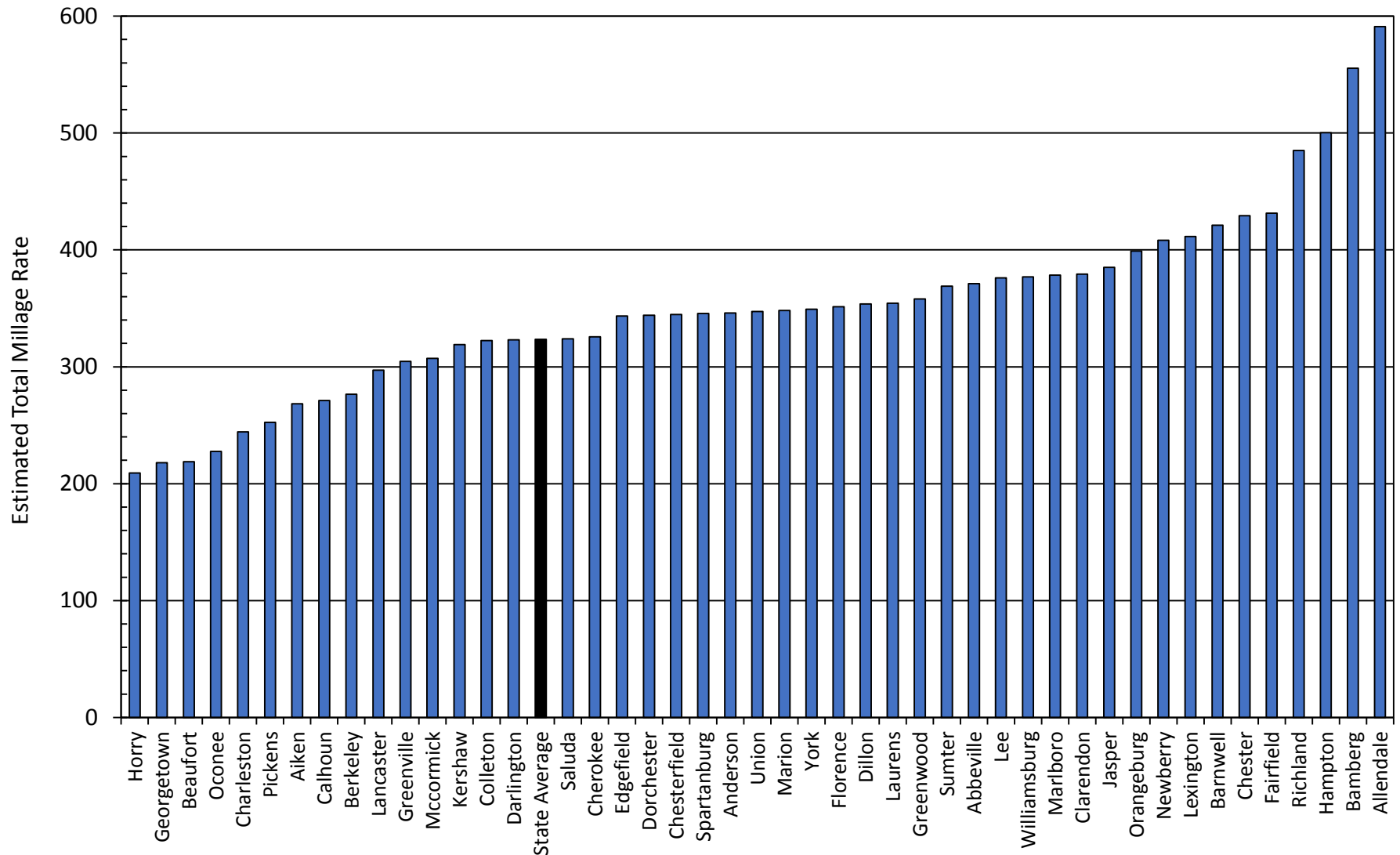


STATEWIDE AVERAGE MILLAGE RATE ESTIMATES

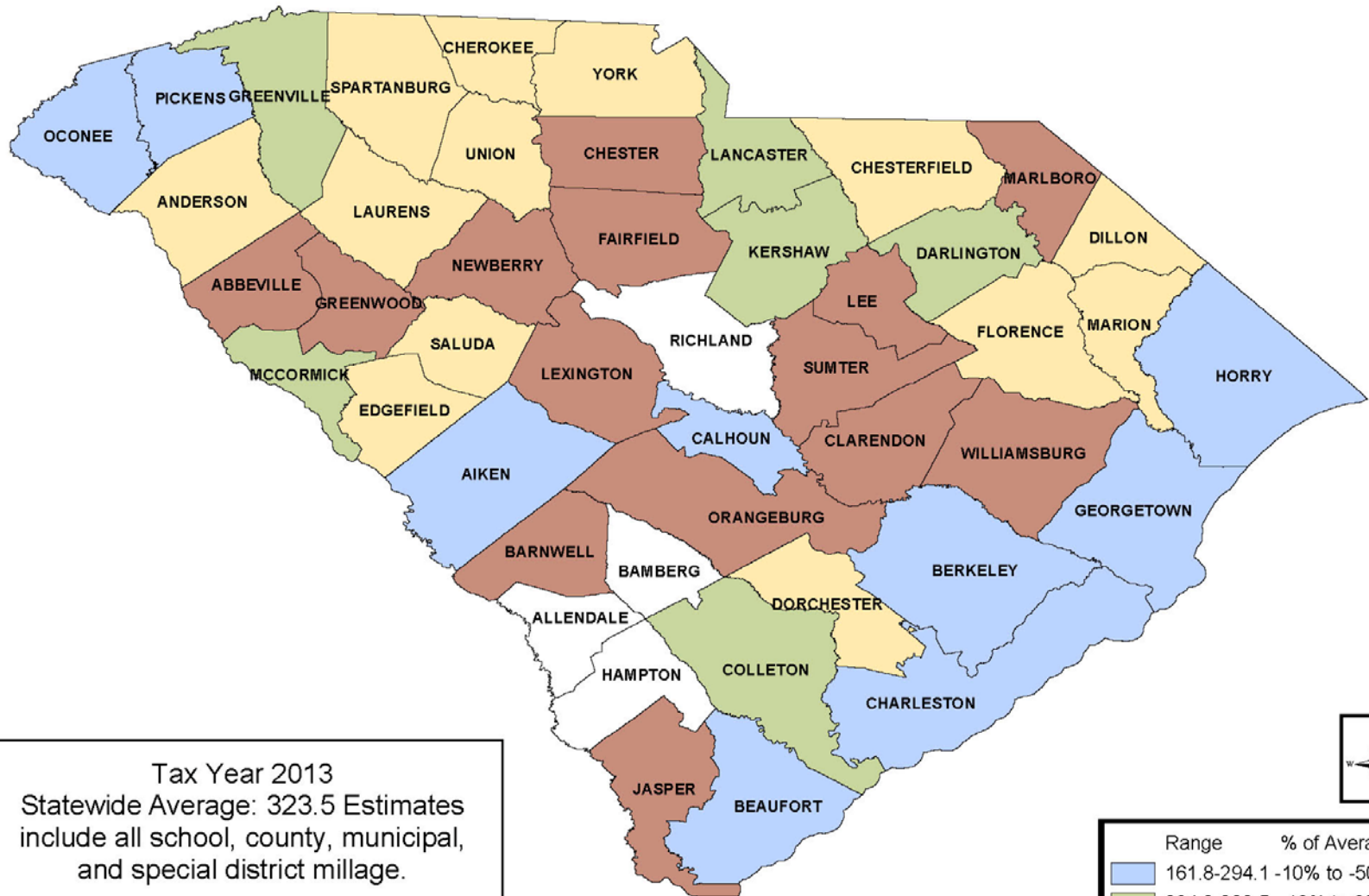


TAX YEAR 2013 ESTIMATED AVERAGE TOTAL MILLAGE RATE

Includes School, County, Municipal, and Special District Millage



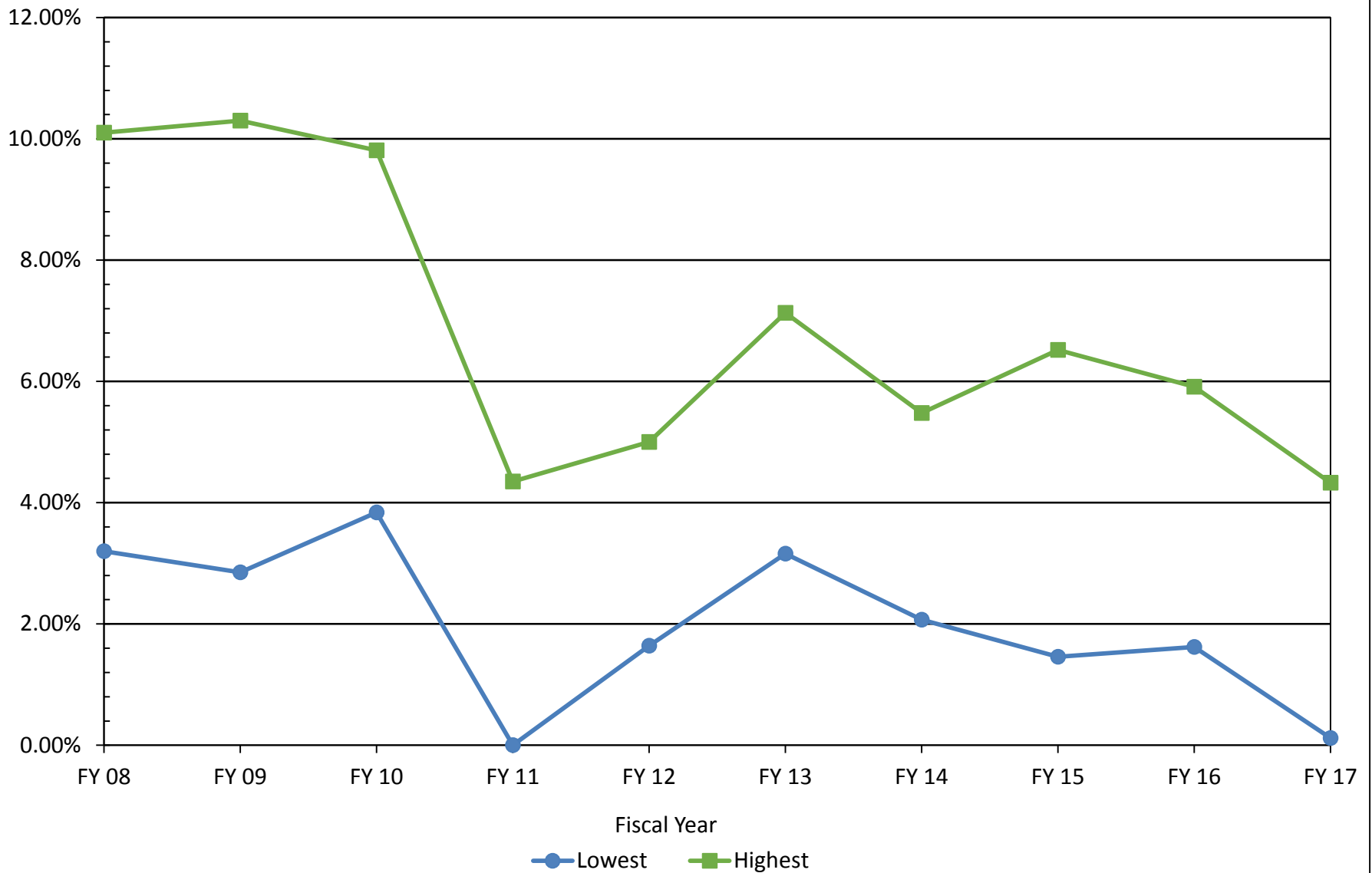
ESTIMATED AVERAGE TOTAL MILLAGE RATE



South Carolina Revenue and Fiscal Affairs Office

SCHOOL DISTRICT MILLAGE CAPS

Lowest and Highest Permitted Increases

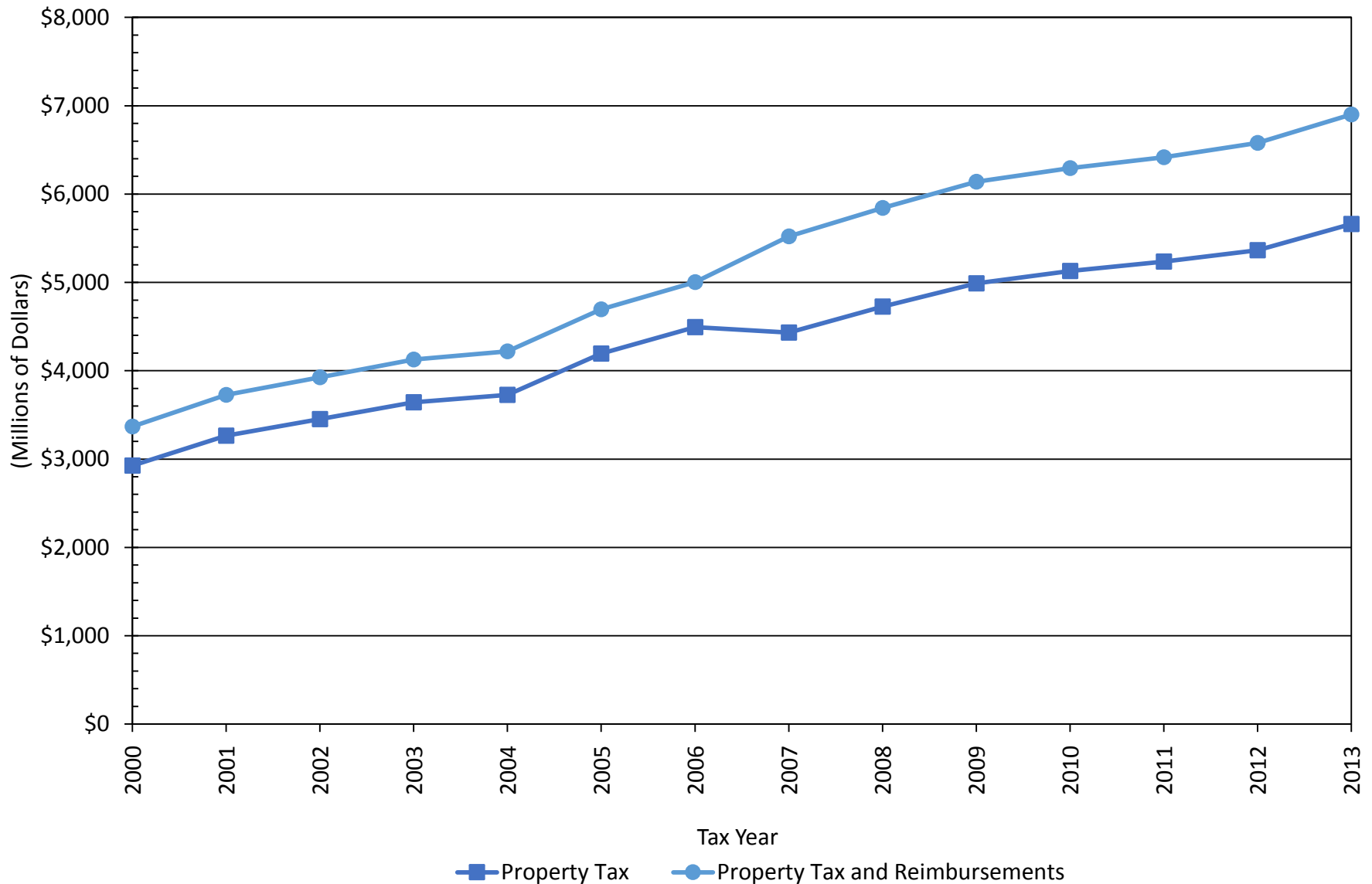


PROPERTY TAX REVENUE



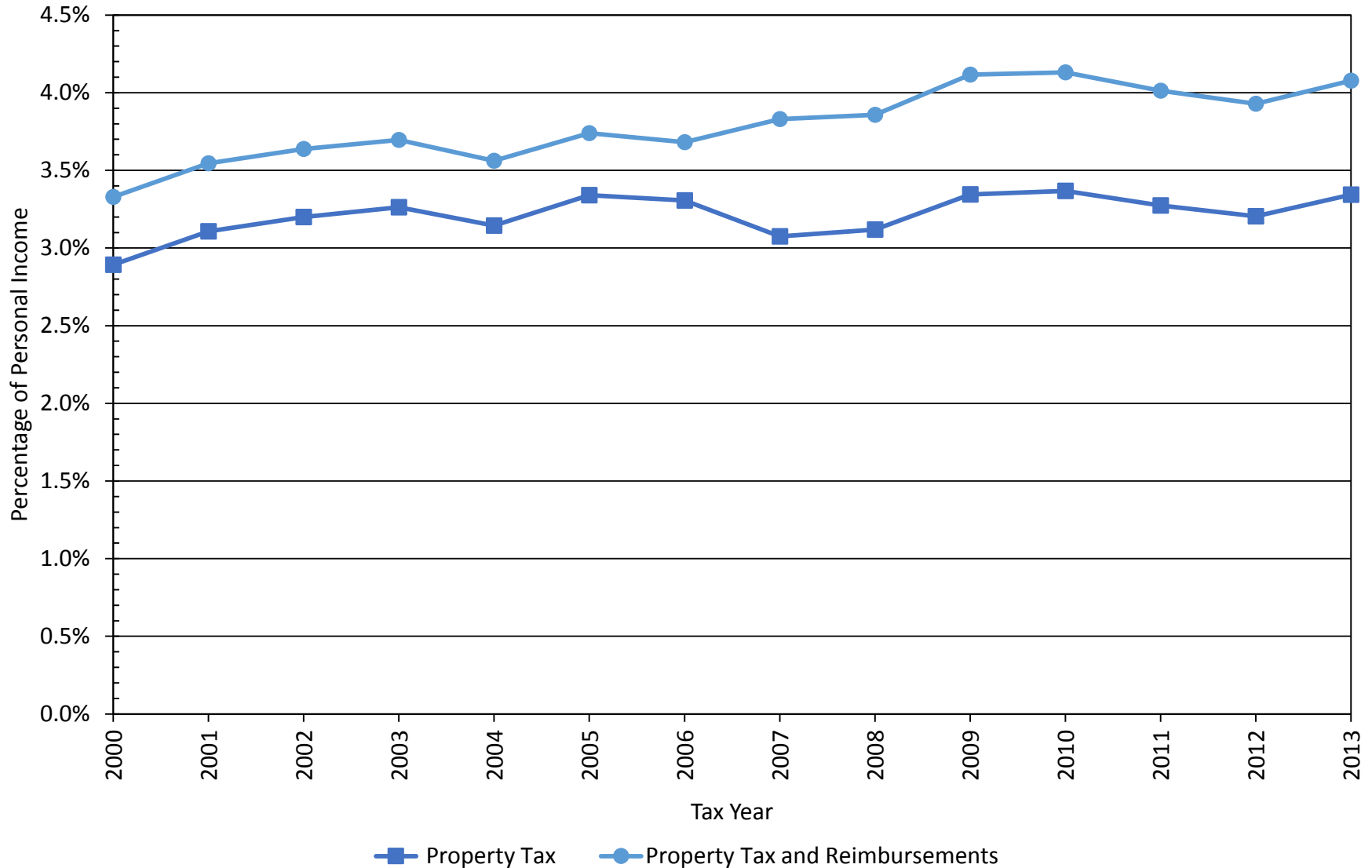
TOTAL PROPERTY TAX REVENUE

Revenue Reported by Schools, Counties, Municipalities, and Special Districts



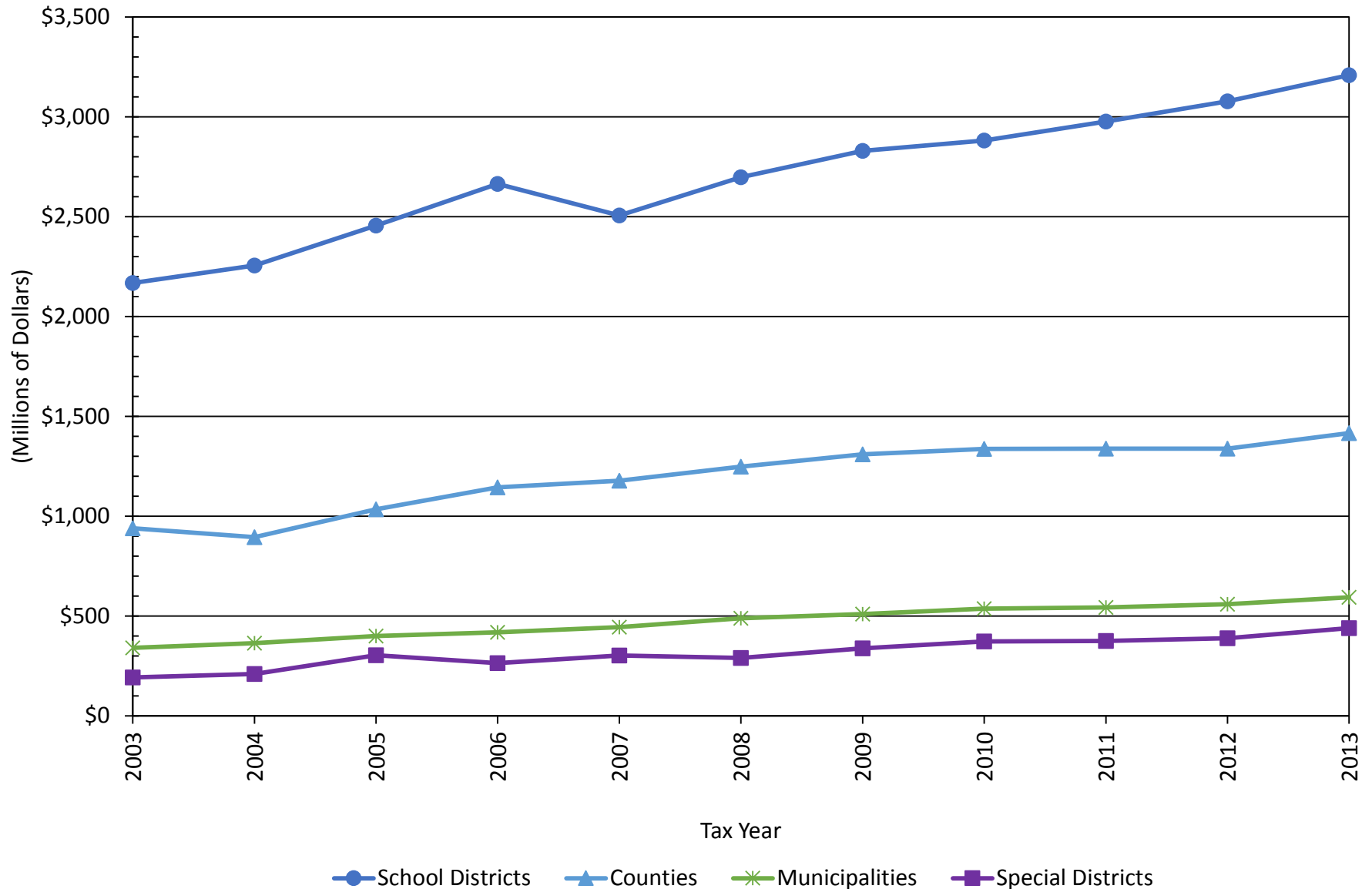
TOTAL PROPERTY TAX REVENUE as a Percentage of Personal Income

Revenue Reported by Schools, Counties, Municipalities, and Special Districts



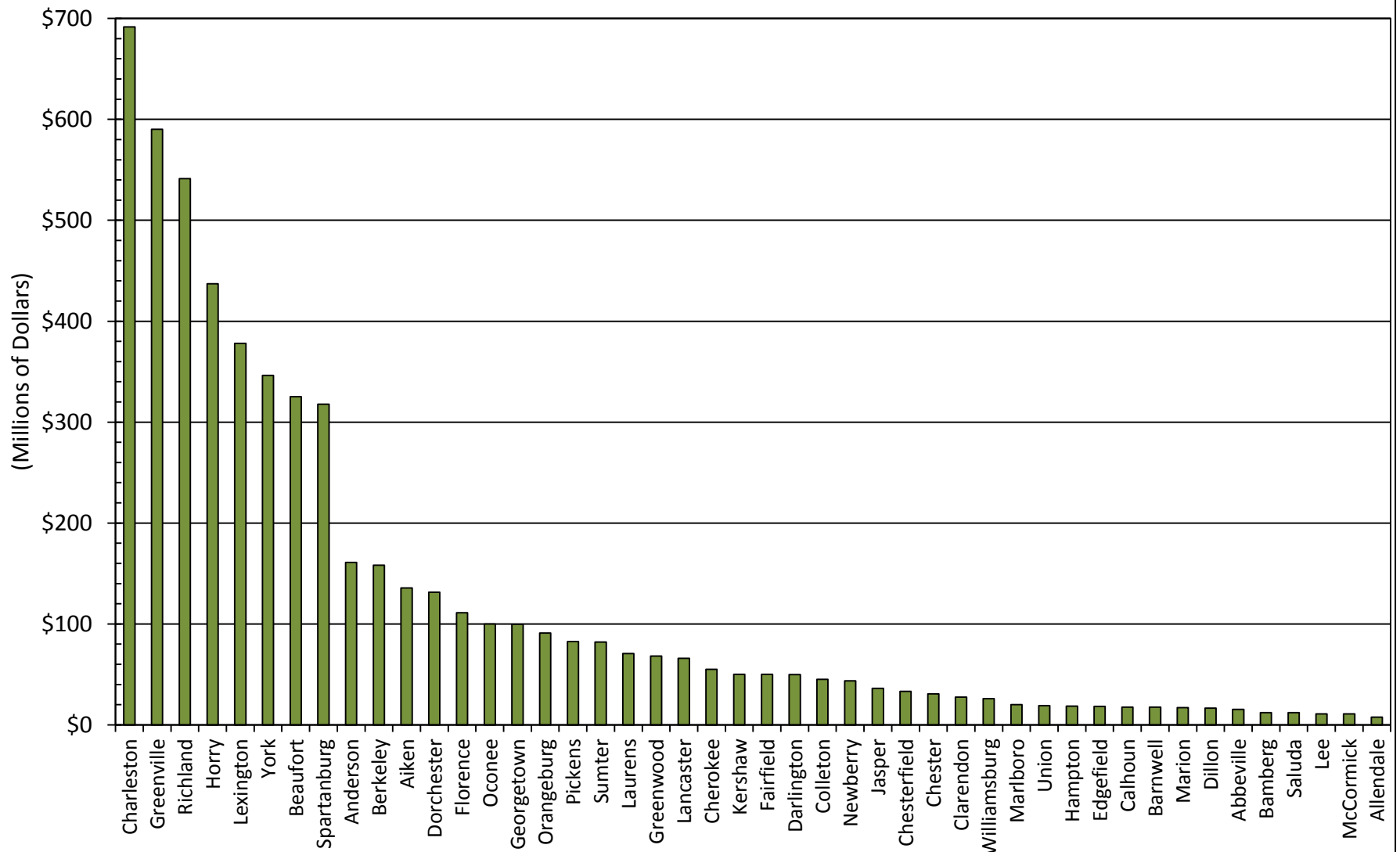
PROPERTY TAX REVENUE

Revenue Reported by Schools, Counties, Municipalities, and Special Districts



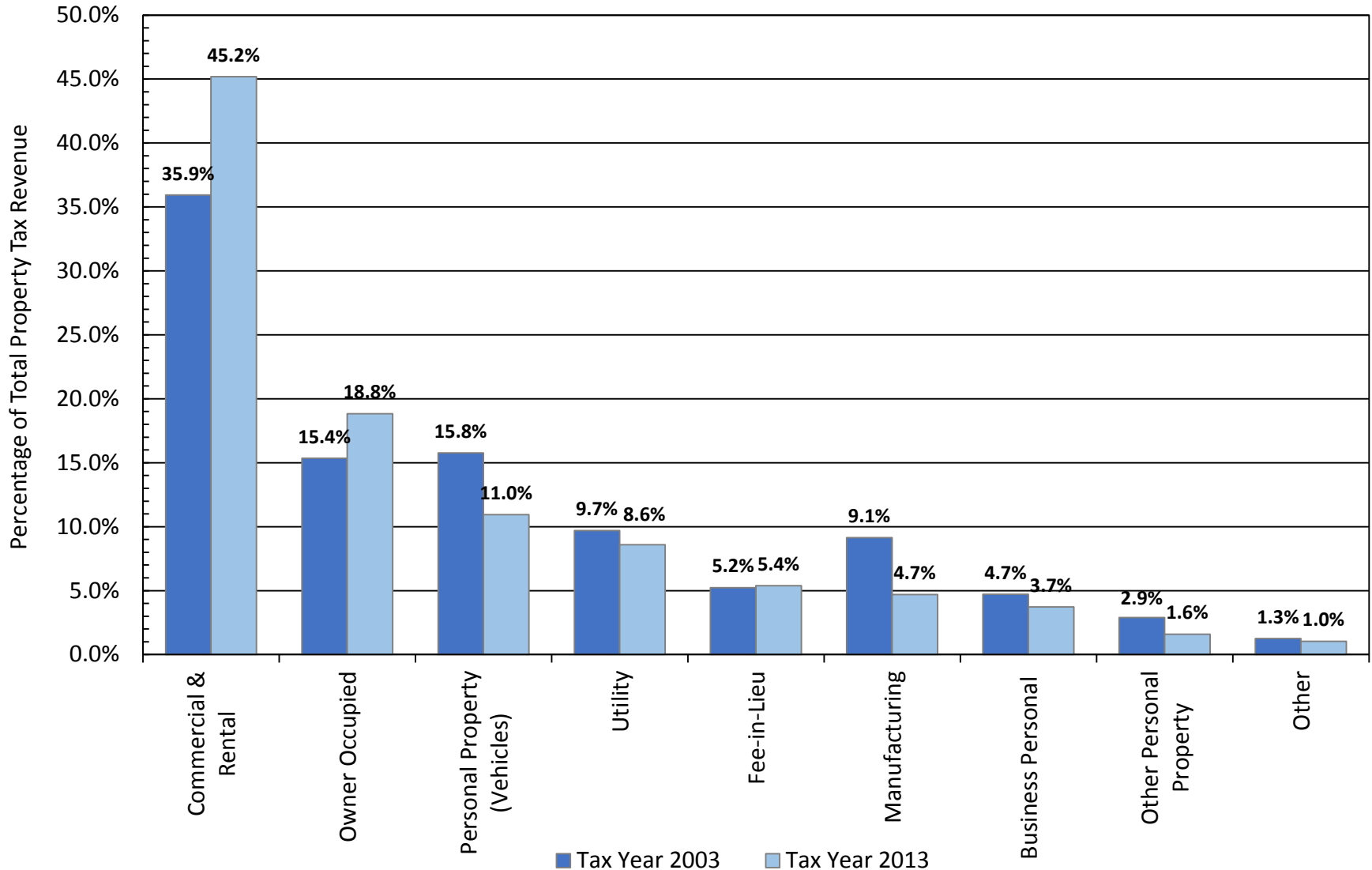
TOTAL PROPERTY TAX REVENUE-TAX YEAR 2013

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.

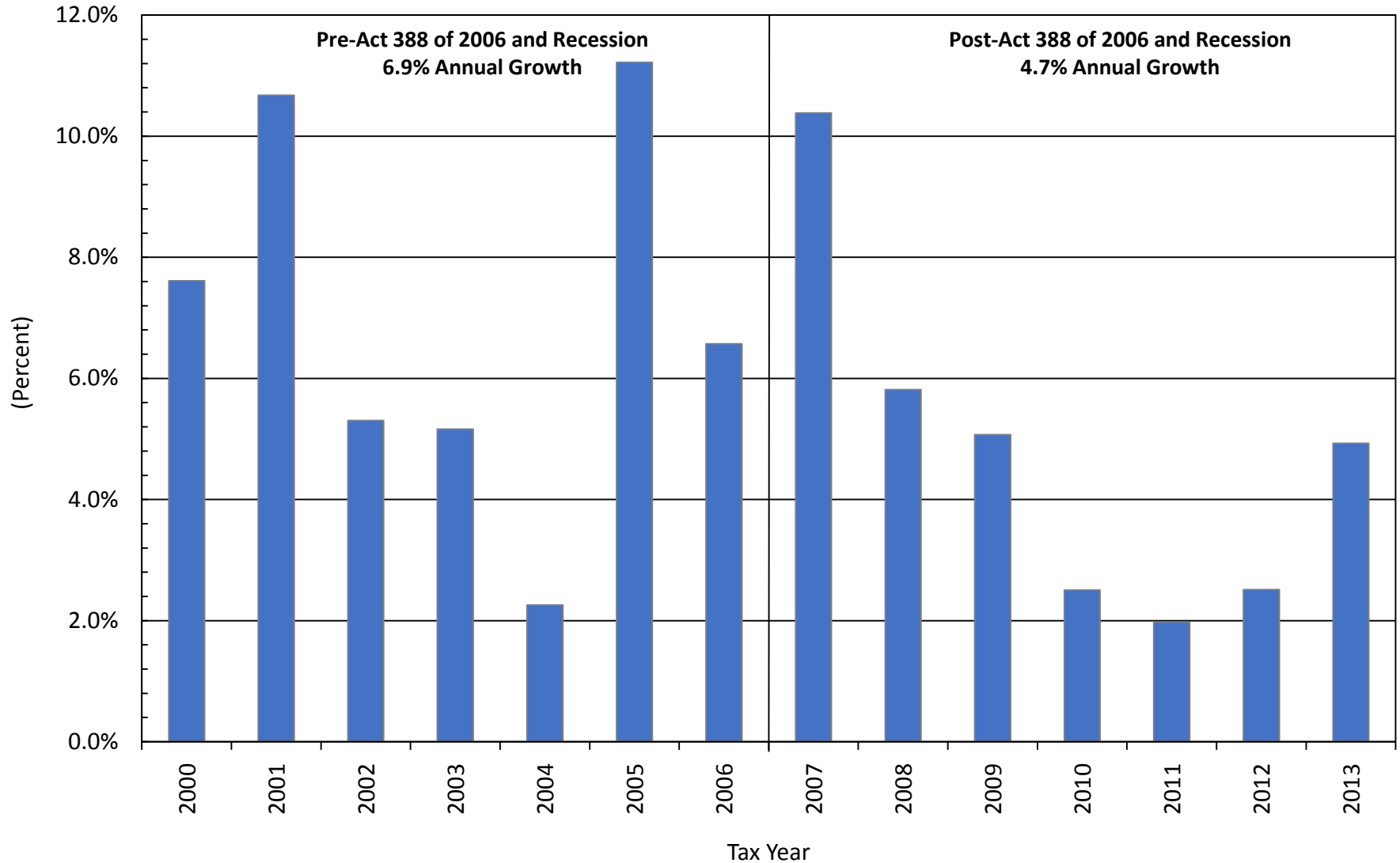
ESTIMATED PERCENTAGE OF TOTAL PROPERTY TAX REVENUE By Assessment Classification



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

ANNUAL GROWTH IN PROPERTY TAX REVENUE AND REIMBURSEMENTS

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



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.

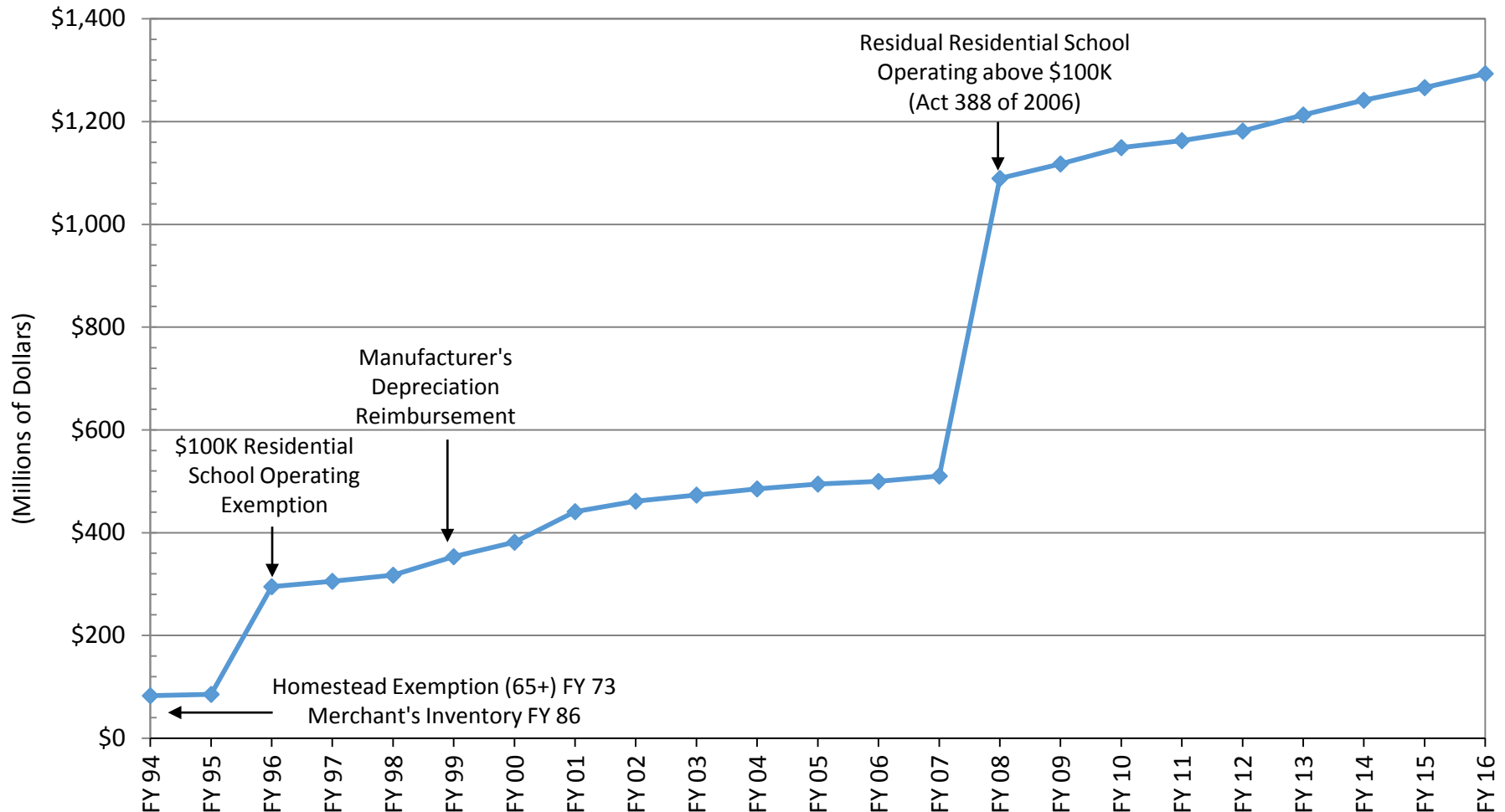


PROPERTY TAX STATE REIMBURSEMENTS



PROPERTY TAX RELIEF REIMBURSEMENTS

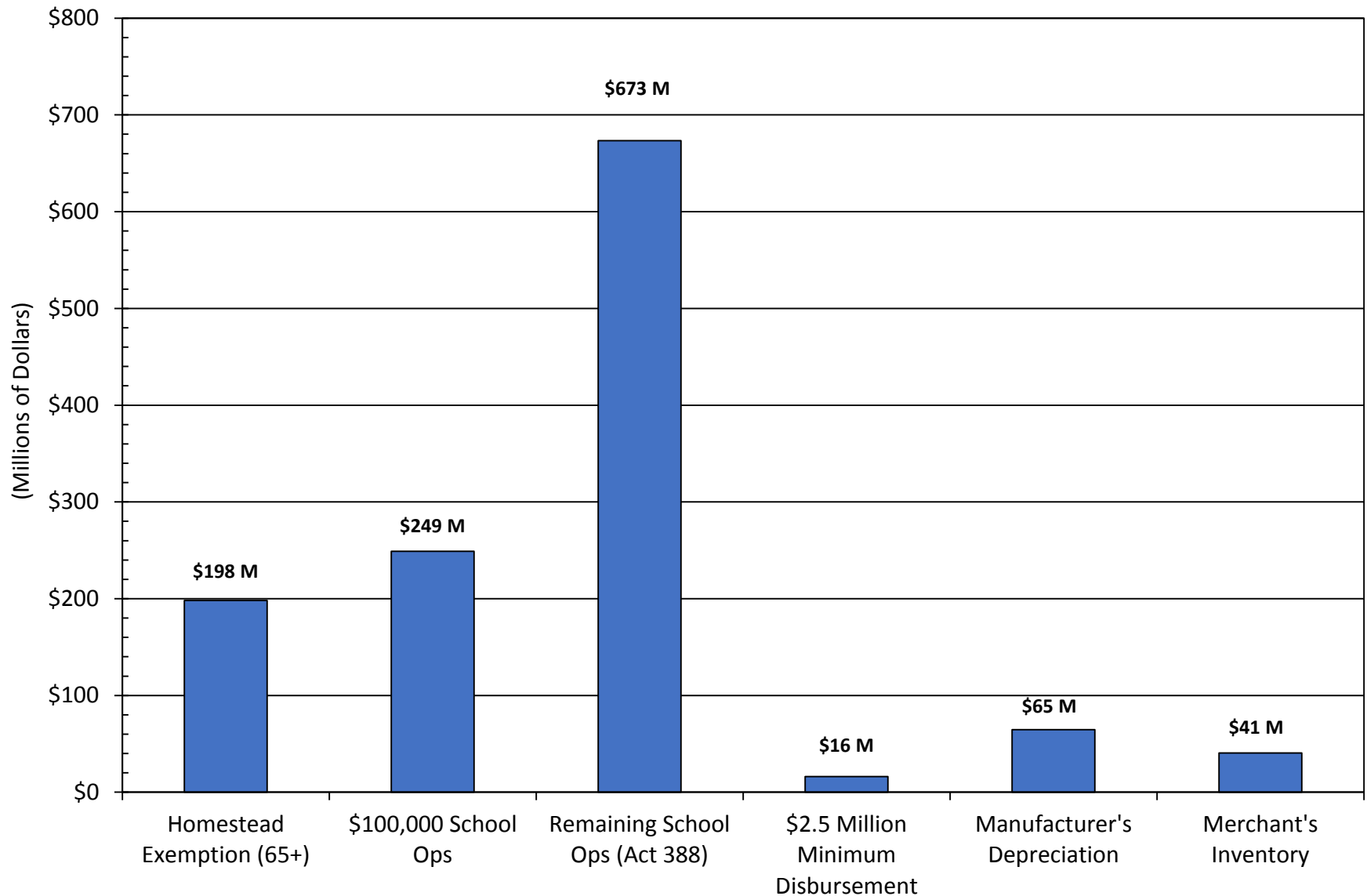
Trust Fund for Tax Relief and Homestead Exemption Fund



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

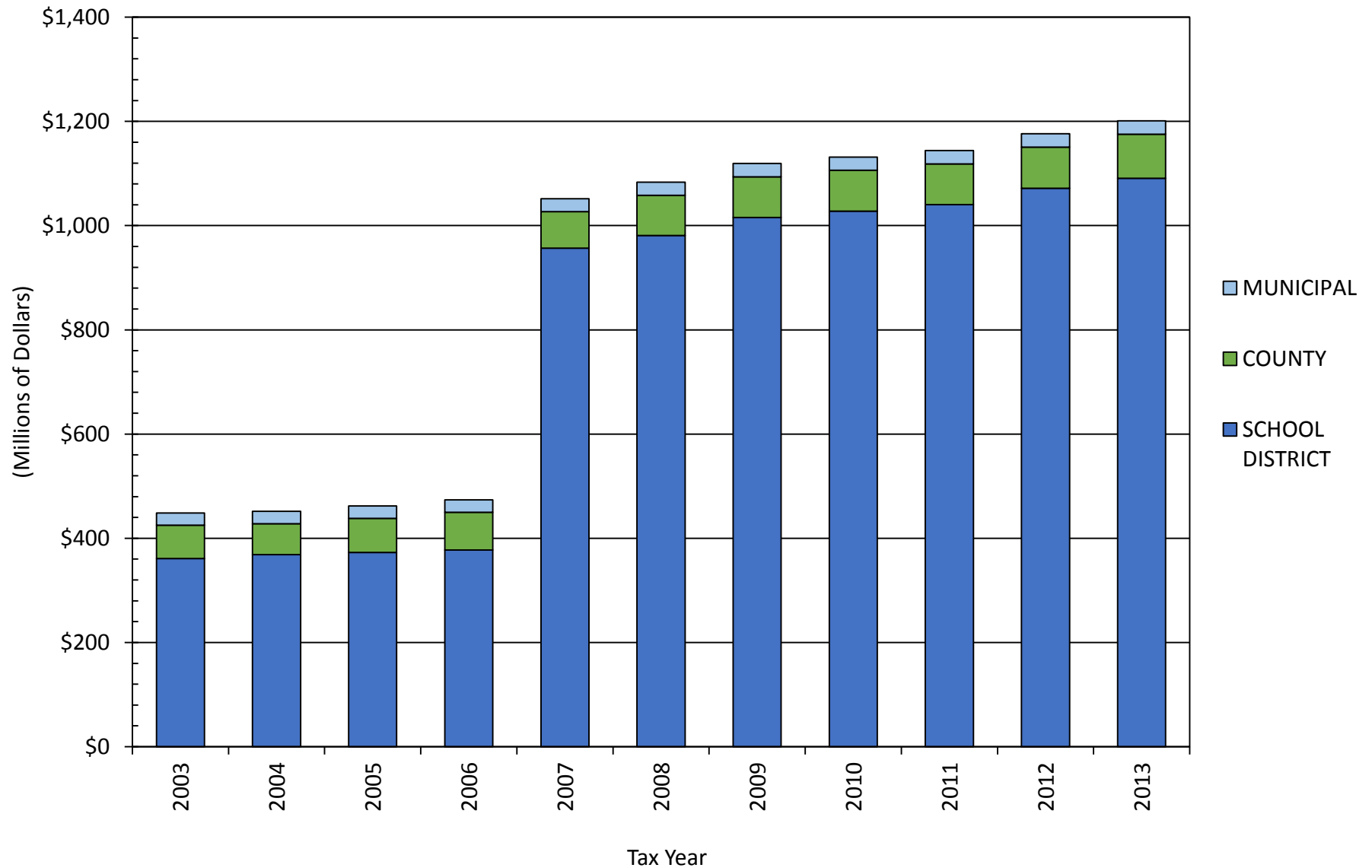
PROPERTY TAX RELIEF COMPONENTS

Trust Fund and Homestead Exemption Fund - Tax Year 2013



PROPERTY TAX RELIEF REIMBURSEMENTS

Estimated Distribution to School Districts, Counties, and Municipalities



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: Beginning 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.

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%	

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%

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%

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 PART IN GREENVILLE COUNTY	28,520 1,919	390 (12)	1.32% (0.61%)			
SPARTANBURG SCHOOL DISTRICT 01 TOTAL	30,439	378	1.21%	1.21%	0.12%	1.33%
SPARTANBURG SCHOOL DISTRICT 02 PART IN CHEROKEE COUNTY	56,349 1,959	1,682 (3,435)	2.78% (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 District	School Operations		School Debt	
	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 District	School Operations		School Debt	
	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	Class of Property	% of Total
Owner-Occupied	7,654,035,790	Owner-Occupied	33.9%
Agricultural (Private)	108,410,223	Agricultural (Private)	0.5%
Agricultural (Corporate)	27,651,659	Agricultural (Corporate)	0.1%
Commercial/Rental	8,457,915,217	Commercial/Rental	37.5%
Personal Property (Vehicles)	2,049,979,417	Personal Property (Vehicles)	9.1%
Other Personal Property	298,060,472	Other Personal Property	1.3%
Fee-in-Lieu	1,007,886,637	Fee-in-Lieu	4.5%
Manufacturing	879,542,677	Manufacturing	3.9%
Utility	1,607,505,528	Utility	7.1%
Business Personal	696,966,123	Business Personal	3.1%
Motor Carrier	59,348,847	Motor Carrier	0.3%
Total	22,558,610,295	Total	100.0%



Owner Occupied Property Assessed Value by County
Tax Year 2013

County (Alphabetical)	Dollars	County (Ranked)	Dollars
Abbeville	22,397,090	Charleston	1,041,073,940
Aiken	246,231,000	Greenville	825,493,830
Allendale	3,445,040	Richland	624,510,870
Anderson	268,439,739	Beaufort	512,122,510
Bamberg	8,843,350	Horry	499,601,598
Barnwell	16,418,920	Lexington	469,091,280
Beaufort	512,122,510	York	438,580,610
Berkeley	281,577,180	Spartanburg	391,703,700
Calhoun	16,685,610	Berkeley	281,577,180
Charleston	1,041,073,940	Anderson	268,439,739
Cherokee	50,240,670	Aiken	246,231,000
Chester	30,146,510	Dorchester	241,903,190
Chesterfield	31,922,660	Pickens	177,069,680
Clarendon	32,078,590	Georgetown	156,301,178
Colleton	33,394,794	Florence	156,130,580
Darlington	57,326,660	Sumter	153,873,950
Dillon	19,025,960	Oconee	152,263,010
Dorchester	241,903,190	Lancaster	135,813,040
Edgefield	30,120,190	Kershaw	89,681,480
Fairfield	25,113,567	Orangeburg	78,548,668
Florence	156,130,580	Greenwood	66,108,520
Georgetown	156,301,178	Darlington	57,326,660
Greenville	825,493,830	Laurens	55,395,720
Greenwood	66,108,520	Cherokee	50,240,670
Hampton	13,961,750	Newberry	46,232,463
Horry	499,601,598	Colleton	33,394,794
Jasper	29,178,140	Clarendon	32,078,590
Kershaw	89,681,480	Chesterfield	31,922,660
Lancaster	135,813,040	Chester	30,146,510
Laurens	55,395,720	Edgefield	30,120,190
Lee	11,346,540	Jasper	29,178,140
Lexington	469,091,280	Fairfield	25,113,567
Marion	24,693,262	Marion	24,693,262
Marlboro	14,366,590	Abbeville	22,397,090
McCormick	16,773,240	Union	20,768,950
Newberry	46,232,463	Williamsburg	19,109,991
Oconee	152,263,010	Dillon	19,025,960
Orangeburg	78,548,668	Saluda	18,929,980
Pickens	177,069,680	McCormick	16,773,240
Richland	624,510,870	Calhoun	16,685,610
Saluda	18,929,980	Barnwell	16,418,920
Spartanburg	391,703,700	Marlboro	14,366,590
Sumter	153,873,950	Hampton	13,961,750
Union	20,768,950	Lee	11,346,540
Williamsburg	19,109,991	Bamberg	8,843,350
York	438,580,610	Allendale	3,445,040
State Total	7,654,035,790	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	County (Ranked)	% of Total
Abbeville	37%	Sumter	48%
Aiken	38%	Dorchester	47%
Allendale	17%	Richland	46%
Anderson	38%	Lancaster	43%
Bamberg	29%	Kershaw	40%
Barnwell	29%	York	39%
Beaufort	28%	Greenville	39%
Berkeley	34%	Edgefield	39%
Calhoun	20%	Aiken	38%
Charleston	33%	Anderson	38%
Cherokee	25%	Pickens	38%
Chester	29%	McCormick	38%
Chesterfield	26%	Laurens	37%
Clarendon	33%	Abbeville	37%
Colleton	19%	Spartanburg	37%
Darlington	25%	Lexington	37%
Dillon	27%	Berkeley	34%
Dorchester	47%	State Average	34%
Edgefield	39%	Newberry	34%
Fairfield	18%	Marion	33%
Florence	32%	Clarendon	33%
Georgetown	28%	Charleston	33%
Greenville	39%	Saluda	33%
Greenwood	25%	Florence	32%
Hampton	29%	Lee	30%
Horry	24%	Union	30%
Jasper	23%	Bamberg	29%
Kershaw	40%	Barnwell	29%
Lancaster	43%	Hampton	29%
Laurens	37%	Chester	29%
Lee	30%	Oconee	28%
Lexington	37%	Beaufort	28%
Marion	33%	Georgetown	28%
Marlboro	21%	Dillon	27%
McCormick	38%	Orangeburg	27%
Newberry	34%	Chesterfield	26%
Oconee	28%	Darlington	25%
Orangeburg	27%	Cherokee	25%
Pickens	38%	Greenwood	25%
Richland	46%	Horry	24%
Saluda	33%	Jasper	23%
Spartanburg	37%	Marlboro	21%
Sumter	48%	Williamsburg	21%
Union	30%	Calhoun	20%
Williamsburg	21%	Colleton	19%
York	39%	Fairfield	18%
State Average	34%	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	County (Ranked)	Dollars
Abbeville	12,606,670	Charleston	1,575,138,456
Aiken	165,303,060	Horry	1,234,663,643
Allendale	3,047,760	Beaufort	1,085,634,490
Anderson	206,016,760	Greenville	674,253,300
Bamberg	6,260,600	Richland	494,162,570
Barnwell	13,613,400	Lexington	309,265,780
Beaufort	1,085,634,490	Georgetown	304,392,349
Berkeley	254,551,730	Spartanburg	297,250,101
Calhoun	12,348,670	York	286,381,494
Charleston	1,575,138,456	Berkeley	254,551,730
Cherokee	44,171,480	Anderson	206,016,760
Chester	19,863,350	Pickens	171,268,143
Chesterfield	25,255,150	Oconee	166,577,353
Clarendon	38,317,580	Aiken	165,303,060
Colleton	84,817,796	Dorchester	157,728,181
Darlington	36,818,075	Florence	145,046,896
Dillon	19,996,250	Lancaster	93,558,120
Dorchester	157,728,181	Colleton	84,817,796
Edgefield	15,534,100	Orangeburg	81,142,524
Fairfield	22,382,906	Greenwood	56,093,088
Florence	145,046,896	Kershaw	55,326,386
Georgetown	304,392,349	Sumter	46,098,840
Greenville	674,253,300	Laurens	44,202,070
Greenwood	56,093,088	Cherokee	44,171,480
Hampton	13,012,290	Jasper	38,795,810
Horry	1,234,663,643	Clarendon	38,317,580
Jasper	38,795,810	Newberry	38,045,470
Kershaw	55,326,386	Darlington	36,818,075
Lancaster	93,558,120	Chesterfield	25,255,150
Laurens	44,202,070	Marion	22,909,223
Lee	8,854,550	Fairfield	22,382,906
Lexington	309,265,780	Dillon	19,996,250
Marion	22,909,223	Chester	19,863,350
Marlboro	14,763,700	Williamsburg	17,815,463
McCormick	15,750,680	Saluda	16,355,080
Newberry	38,045,470	McCormick	15,750,680
Oconee	166,577,353	Edgefield	15,534,100
Orangeburg	81,142,524	Marlboro	14,763,700
Pickens	171,268,143	Barnwell	13,613,400
Richland	494,162,570	Hampton	13,012,290
Saluda	16,355,080	Abbeville	12,606,670
Spartanburg	297,250,101	Union	12,523,830
Sumter	46,098,840	Calhoun	12,348,670
Union	12,523,830	Lee	8,854,550
Williamsburg	17,815,463	Bamberg	6,260,600
York	286,381,494	Allendale	3,047,760
State Total	8,457,915,217	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	County (Ranked)	% of Total
Abbeville	21%	Beaufort	59%
Aiken	26%	Horry	59%
Allendale	15%	Georgetown	54%
Anderson	29%	Charleston	50%
Bamberg	21%	Colleton	49%
Barnwell	24%	Clarendon	40%
Beaufort	59%	State Average	37%
Berkeley	31%	Pickens	37%
Calhoun	15%	Richland	36%
Charleston	50%	McCormick	35%
Cherokee	22%	Greenville	32%
Chester	19%	Berkeley	31%
Chesterfield	21%	Jasper	31%
Clarendon	40%	Marion	31%
Colleton	49%	Oconee	31%
Darlington	16%	Dorchester	31%
Dillon	29%	Laurens	30%
Dorchester	31%	Lancaster	30%
Edgefield	20%	Florence	30%
Fairfield	16%	Anderson	29%
Florence	30%	Dillon	29%
Georgetown	54%	Saluda	29%
Greenville	32%	Orangeburg	28%
Greenwood	21%	Spartanburg	28%
Hampton	27%	Newberry	28%
Horry	59%	Hampton	27%
Jasper	31%	Aiken	26%
Kershaw	25%	York	26%
Lancaster	30%	Kershaw	25%
Laurens	30%	Barnwell	24%
Lee	24%	Lexington	24%
Lexington	24%	Lee	24%
Marion	31%	Cherokee	22%
Marlboro	22%	Marlboro	22%
McCormick	35%	Abbeville	21%
Newberry	28%	Greenwood	21%
Oconee	31%	Bamberg	21%
Orangeburg	28%	Chesterfield	21%
Pickens	37%	Edgefield	20%
Richland	36%	Williamsburg	19%
Saluda	29%	Chester	19%
Spartanburg	28%	Union	18%
Sumter	14%	Fairfield	16%
Union	18%	Darlington	16%
Williamsburg	19%	Calhoun	15%
York	26%	Allendale	15%
State Average	37%	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	County (Ranked)	Dollars
Abbeville	8,133,276	Greenville	218,396,360
Aiken	70,788,536	Charleston	196,615,155
Allendale	1,775,320	Horry	160,624,739
Anderson	77,432,895	Richland	158,893,878
Bamberg	4,225,340	Lexington	124,228,810
Barnwell	7,148,226	Spartanburg	115,528,002
Beaufort	99,799,940	York	109,392,871
Berkeley	82,379,570	Beaufort	99,799,940
Calhoun	7,899,750	Berkeley	82,379,570
Charleston	196,615,155	Anderson	77,432,895
Cherokee	19,409,842	Aiken	70,788,536
Chester	10,192,612	Dorchester	58,616,458
Chesterfield	14,531,091	Florence	58,326,960
Clarendon	11,276,590	Sumter	44,103,720
Colleton	14,290,008	Pickens	43,545,161
Darlington	24,340,632	Lancaster	33,689,960
Dillon	9,221,829	Georgetown	33,532,120
Dorchester	58,616,458	Oconee	32,951,755
Edgefield	10,545,248	Orangeburg	28,194,209
Fairfield	8,631,894	Kershaw	25,757,643
Florence	58,326,960	Darlington	24,340,632
Georgetown	33,532,120	Greenwood	22,591,178
Greenville	218,396,360	Laurens	21,355,536
Greenwood	22,591,178	Cherokee	19,409,842
Hampton	5,578,000	Chesterfield	14,531,091
Horry	160,624,739	Colleton	14,290,008
Jasper	10,104,706	Newberry	13,572,290
Kershaw	25,757,643	Clarendon	11,276,590
Lancaster	33,689,960	Williamsburg	11,044,858
Laurens	21,355,536	Edgefield	10,545,248
Lee	4,892,943	Chester	10,192,612
Lexington	124,228,810	Jasper	10,104,706
Marion	9,657,830	Marion	9,657,830
Marlboro	7,786,370	Dillon	9,221,829
McCormick	3,891,571	Fairfield	8,631,894
Newberry	13,572,290	Union	8,203,255
Oconee	32,951,755	Abbeville	8,133,276
Orangeburg	28,194,209	Calhoun	7,899,750
Pickens	43,545,161	Marlboro	7,786,370
Richland	158,893,878	Barnwell	7,148,226
Saluda	6,880,480	Saluda	6,880,480
Spartanburg	115,528,002	Hampton	5,578,000
Sumter	44,103,720	Lee	4,892,943
Union	8,203,255	Bamberg	4,225,340
Williamsburg	11,044,858	McCormick	3,891,571
York	109,392,871	Allendale	1,775,320
State Total	2,049,979,417	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	County (Ranked)	% of Total
Abbeville	14%	Laurens	14%
Aiken	11%	Bamberg	14%
Allendale	9%	Sumter	14%
Anderson	11%	Abbeville	14%
Bamberg	14%	Edgefield	13%
Barnwell	13%	Dillon	13%
Beaufort	5%	Lee	13%
Berkeley	10%	Marion	13%
Calhoun	10%	Barnwell	13%
Charleston	6%	Williamsburg	12%
Cherokee	10%	Saluda	12%
Chester	10%	Chesterfield	12%
Chesterfield	12%	Florence	12%
Clarendon	12%	Union	12%
Colleton	8%	Richland	12%
Darlington	11%	Clarendon	12%
Dillon	13%	Hampton	12%
Dorchester	11%	Marlboro	12%
Edgefield	13%	Kershaw	11%
Fairfield	6%	Dorchester	11%
Florence	12%	Aiken	11%
Georgetown	6%	Anderson	11%
Greenville	10%	Spartanburg	11%
Greenwood	8%	Darlington	11%
Hampton	12%	Lancaster	11%
Horry	8%	Greenville	10%
Jasper	8%	Berkeley	10%
Kershaw	11%	Newberry	10%
Lancaster	11%	Orangeburg	10%
Laurens	14%	York	10%
Lee	13%	Chester	10%
Lexington	10%	Cherokee	10%
Marion	13%	Lexington	10%
Marlboro	12%	Calhoun	10%
McCormick	9%	Pickens	9%
Newberry	10%	State Average	9%
Oconee	6%	McCormick	9%
Orangeburg	10%	Allendale	9%
Pickens	9%	Greenwood	8%
Richland	12%	Colleton	8%
Saluda	12%	Jasper	8%
Spartanburg	11%	Horry	8%
Sumter	14%	Fairfield	6%
Union	12%	Charleston	6%
Williamsburg	12%	Oconee	6%
York	10%	Georgetown	6%
State Average	9%	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	County (Ranked)	Dollars
Abbeville	7,850,542	York	212,357,857
Aiken	51,201,137	Oconee	146,102,139
Allendale	6,778,867	Richland	110,549,530
Anderson	51,891,232	Lexington	100,114,390
Bamberg	4,952,910	Charleston	86,912,590
Barnwell	7,407,500	Greenville	86,244,758
Beaufort	46,062,490	Fairfield	70,041,064
Berkeley	51,989,060	Darlington	63,828,370
Calhoun	7,032,424	Spartanburg	62,596,632
Charleston	86,912,590	Berkeley	51,989,060
Cherokee	23,337,997	Anderson	51,891,232
Chester	14,711,950	Aiken	51,201,137
Chesterfield	11,567,051	Beaufort	46,062,490
Clarendon	7,524,320	Orangeburg	44,820,568
Colleton	13,930,050	Horry	36,659,440
Darlington	63,828,370	Pickens	33,035,360
Dillon	7,261,688	Florence	28,945,424
Dorchester	24,473,199	Dorchester	24,473,199
Edgefield	8,162,760	Cherokee	23,337,997
Fairfield	70,041,064	Sumter	21,912,450
Florence	28,945,424	Kershaw	17,674,810
Georgetown	9,972,270	Laurens	16,110,040
Greenville	86,244,758	Jasper	16,053,536
Greenwood	14,023,906	Chester	14,711,950
Hampton	9,393,508	Lancaster	14,547,590
Horry	36,659,440	Greenwood	14,023,906
Jasper	16,053,536	Colleton	13,930,050
Kershaw	17,674,810	Williamsburg	12,331,161
Lancaster	14,547,590	Chesterfield	11,567,051
Laurens	16,110,040	Newberry	11,308,830
Lee	4,000,930	Georgetown	9,972,270
Lexington	100,114,390	Hampton	9,393,508
Marion	7,931,392	Edgefield	8,162,760
Marlboro	6,138,620	Marion	7,931,392
McCormick	4,096,786	Abbeville	7,850,542
Newberry	11,308,830	Clarendon	7,524,320
Oconee	146,102,139	Barnwell	7,407,500
Orangeburg	44,820,568	Dillon	7,261,688
Pickens	33,035,360	Union	7,181,470
Richland	110,549,530	Calhoun	7,032,424
Saluda	6,484,930	Allendale	6,778,867
Spartanburg	62,596,632	Saluda	6,484,930
Sumter	21,912,450	Marlboro	6,138,620
Union	7,181,470	Bamberg	4,952,910
Williamsburg	12,331,161	McCormick	4,096,786
York	212,357,857	Lee	4,000,930
State Average	1,607,505,528	State Average	1,607,505,528

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

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



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

County (Alphabetical)	Dollars	County (Ranked)	Dollars
Abbeville	1,146,871	Greenville	127,147,963
Aiken	28,895,640	Charleston	100,760,492
Allendale	122,720	Spartanburg	81,918,224
Anderson	42,369,460	Berkeley	73,710,840
Bamberg	0	Greenwood	57,969,957
Barnwell	1,985,163	Lexington	46,764,610
Beaufort	0	Anderson	42,369,460
Berkeley	73,710,840	Horry	42,011,937
Calhoun	19,050,817	Florence	40,775,873
Charleston	100,760,492	Richland	38,249,182
Cherokee	25,815,299	York	37,243,942
Chester	7,075,101	Aiken	28,895,640
Chesterfield	6,699,964	Cherokee	25,815,299
Clarendon	501,792	Oconee	21,002,970
Colleton	6,527,170	Williamsburg	20,551,952
Darlington	13,694,529	Dorchester	19,612,650
Dillon	1,648,226	Orangeburg	19,203,469
Dorchester	19,612,650	Calhoun	19,050,817
Edgefield	2,130,060	Jasper	18,620,461
Fairfield	0	Laurens	16,726,515
Florence	40,775,873	Georgetown	15,412,465
Georgetown	15,412,465	Lancaster	14,205,041
Greenville	127,147,963	Darlington	13,694,529
Greenwood	57,969,957	Pickens	13,230,130
Hampton	1,340,534	Kershaw	11,549,171
Horry	42,011,937	Marlboro	11,372,860
Jasper	18,620,461	Newberry	9,212,630
Kershaw	11,549,171	Union	8,246,517
Lancaster	14,205,041	Chester	7,075,101
Laurens	16,726,515	Chesterfield	6,699,964
Lee	360,564	Colleton	6,527,170
Lexington	46,764,610	Edgefield	2,130,060
Marion	1,402,861	Barnwell	1,985,163
Marlboro	11,372,860	Dillon	1,648,226
McCormick	80,005	Sumter	1,540,010
Newberry	9,212,630	Marion	1,402,861
Oconee	21,002,970	Hampton	1,340,534
Orangeburg	19,203,469	Abbeville	1,146,871
Pickens	13,230,130	Clarendon	501,792
Richland	38,249,182	Lee	360,564
Saluda	0	Allendale	122,720
Spartanburg	81,918,224	McCormick	80,005
Sumter	1,540,010	Bamberg	0
Union	8,246,517	Beaufort	0
Williamsburg	20,551,952	Fairfield	0
York	37,243,942	Saluda	0
State Total	1,007,886,637	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	County (Ranked)	% of Total
Abbeville	2%	Calhoun	23%
Aiken	4%	Williamsburg	22%
Allendale	1%	Greenwood	22%
Anderson	6%	Marlboro	17%
Bamberg	0%	Jasper	15%
Barnwell	4%	Cherokee	13%
Beaufort	0%	Union	12%
Berkeley	9%	Laurens	11%
Calhoun	23%	Berkeley	9%
Charleston	3%	Florence	8%
Cherokee	13%	Spartanburg	8%
Chester	7%	Chester	7%
Chesterfield	6%	Newberry	7%
Clarendon	1%	Orangeburg	7%
Colleton	4%	Darlington	6%
Darlington	6%	Anderson	6%
Dillon	2%	Greenville	6%
Dorchester	4%	Chesterfield	6%
Edgefield	3%	Kershaw	5%
Fairfield	0%	Lancaster	5%
Florence	8%	Aiken	4%
Georgetown	3%	State Average	4%
Greenville	6%	Oconee	4%
Greenwood	22%	Dorchester	4%
Hampton	3%	Colleton	4%
Horry	2%	Lexington	4%
Jasper	15%	Barnwell	4%
Kershaw	5%	York	3%
Lancaster	5%	Charleston	3%
Laurens	11%	Pickens	3%
Lee	1%	Richland	3%
Lexington	4%	Hampton	3%
Marion	2%	Edgefield	3%
Marlboro	17%	Georgetown	3%
McCormick	0%	Dillon	2%
Newberry	7%	Horry	2%
Oconee	4%	Abbeville	2%
Orangeburg	7%	Marion	2%
Pickens	3%	Lee	1%
Richland	3%	Allendale	1%
Saluda	0%	Clarendon	1%
Spartanburg	8%	Sumter	0%
Sumter	0%	McCormick	0%
Union	12%	Bamberg	0%
Williamsburg	22%	Beaufort	0%
York	3%	Fairfield	0%
State Average	4%	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	County (Ranked)	Dollars
Abbeville	3,858,920	Spartanburg	96,231,830
Aiken	49,158,940	Greenville	79,909,020
Allendale	3,642,810	Richland	68,555,780
Anderson	27,589,572	York	56,942,128
Bamberg	2,173,620	Berkeley	50,609,390
Barnwell	5,175,130	Aiken	49,158,940
Beaufort	5,783,771	Lexington	35,198,290
Berkeley	50,609,390	Florence	32,738,116
Calhoun	14,478,710	Sumter	30,553,890
Charleston	17,921,559	Cherokee	27,610,150
Cherokee	27,610,150	Anderson	27,589,572
Chester	15,190,520	Orangeburg	26,823,460
Chesterfield	23,596,980	Georgetown	25,743,020
Clarendon	1,085,880	Chesterfield	23,596,980
Colleton	6,647,027	Dorchester	20,020,570
Darlington	16,522,670	Charleston	17,921,559
Dillon	7,930,500	Darlington	16,522,670
Dorchester	20,020,570	Greenwood	15,434,360
Edgefield	6,739,860	Chester	15,190,520
Fairfield	1,241,250	Calhoun	14,478,710
Florence	32,738,116	Kershaw	13,815,351
Georgetown	25,743,020	Horry	13,371,858
Greenville	79,909,020	Laurens	12,964,050
Greenwood	15,434,360	Newberry	9,225,240
Hampton	2,113,370	Pickens	8,880,710
Horry	13,371,858	Oconee	8,666,012
Jasper	1,595,980	Dillon	7,930,500
Kershaw	13,815,351	Union	7,764,480
Lancaster	7,586,400	Lancaster	7,586,400
Laurens	12,964,050	Marlboro	6,854,350
Lee	3,217,860	Edgefield	6,739,860
Lexington	35,198,290	Colleton	6,647,027
Marion	2,792,063	Beaufort	5,783,771
Marlboro	6,854,350	Barnwell	5,175,130
McCormick	1,218,890	Abbeville	3,858,920
Newberry	9,225,240	Allendale	3,642,810
Oconee	8,666,012	Saluda	3,296,720
Orangeburg	26,823,460	Lee	3,217,860
Pickens	8,880,710	Marion	2,792,063
Richland	68,555,780	Bamberg	2,173,620
Saluda	3,296,720	Hampton	2,113,370
Spartanburg	96,231,830	Jasper	1,595,980
Sumter	30,553,890	Fairfield	1,241,250
Union	7,764,480	McCormick	1,218,890
Williamsburg	1,071,620	Clarendon	1,085,880
York	56,942,128	Williamsburg	1,071,620
State Total	879,542,677	State Total	879,542,677



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

County (Alphabetical)	% of Total	County (Ranked)	% of Total
Abbeville	6%	Chesterfield	19%
Aiken	8%	Calhoun	18%
Allendale	17%	Allendale	17%
Anderson	4%	Chester	15%
Bamberg	7%	Cherokee	14%
Barnwell	9%	Dillon	11%
Beaufort	0%	Union	11%
Berkeley	6%	Marlboro	10%
Calhoun	18%	Sumter	10%
Charleston	1%	Orangeburg	9%
Cherokee	14%	Barnwell	9%
Chester	15%	Spartanburg	9%
Chesterfield	19%	Laurens	9%
Clarendon	1%	Edgefield	9%
Colleton	4%	Lee	9%
Darlington	7%	Aiken	8%
Dillon	11%	Darlington	7%
Dorchester	4%	Bamberg	7%
Edgefield	9%	Newberry	7%
Fairfield	1%	Florence	7%
Florence	7%	Abbeville	6%
Georgetown	5%	Berkeley	6%
Greenville	4%	Kershaw	6%
Greenwood	6%	Greenwood	6%
Hampton	4%	Saluda	6%
Horry	1%	York	5%
Jasper	1%	Richland	5%
Kershaw	6%	Georgetown	5%
Lancaster	2%	Hampton	4%
Laurens	9%	Anderson	4%
Lee	9%	State Average	4%
Lexington	3%	Dorchester	4%
Marion	4%	Colleton	4%
Marlboro	10%	Greenville	4%
McCormick	3%	Marion	4%
Newberry	7%	Lexington	3%
Oconee	2%	McCormick	3%
Orangeburg	9%	Lancaster	2%
Pickens	2%	Pickens	2%
Richland	5%	Oconee	2%
Saluda	6%	Jasper	1%
Spartanburg	9%	Williamsburg	1%
Sumter	10%	Clarendon	1%
Union	11%	Fairfield	1%
Williamsburg	1%	Horry	1%
York	5%	Charleston	1%
State Average	4%	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	County (Ranked)	Dollars
Abbeville	1,341,744	Greenville	100,885,815
Aiken	18,594,900	Charleston	74,753,190
Allendale	389,690	Richland	67,869,720
Anderson	22,888,210	Horry	58,672,420
Bamberg	1,009,110	Spartanburg	53,868,690
Barnwell	1,552,791	Lexington	39,857,220
Beaufort	32,912,672	Beaufort	32,912,672
Berkeley	14,480,310	York	31,972,164
Calhoun	1,591,640	Anderson	22,888,210
Charleston	74,753,190	Aiken	18,594,900
Cherokee	6,098,550	Florence	16,446,348
Chester	3,948,570	Berkeley	14,480,310
Chesterfield	3,199,550	Orangeburg	14,267,758
Clarendon	2,629,730	Pickens	13,973,480
Colleton	4,331,748	Sumter	13,253,270
Darlington	7,727,770	Laurens	8,822,690
Dillon	3,202,020	Lancaster	8,374,200
Dorchester	8,054,160	Dorchester	8,054,160
Edgefield	1,463,410	Georgetown	8,031,650
Fairfield	5,768,580	Darlington	7,727,770
Florence	16,446,348	Greenwood	7,472,736
Georgetown	8,031,650	Jasper	6,750,110
Greenville	100,885,815	Oconee	6,456,353
Greenwood	7,472,736	Cherokee	6,098,550
Hampton	2,041,910	Fairfield	5,768,580
Horry	58,672,420	Kershaw	5,117,790
Jasper	6,750,110	Colleton	4,331,748
Kershaw	5,117,790	Chester	3,948,570
Lancaster	8,374,200	Newberry	3,789,690
Laurens	8,822,690	Marion	3,205,390
Lee	1,551,057	Dillon	3,202,020
Lexington	39,857,220	Chesterfield	3,199,550
Marion	3,205,390	Williamsburg	3,014,070
Marlboro	1,707,790	Clarendon	2,629,730
McCormick	593,170	Union	2,086,777
Newberry	3,789,690	Hampton	2,041,910
Oconee	6,456,353	Marlboro	1,707,790
Orangeburg	14,267,758	Calhoun	1,591,640
Pickens	13,973,480	Barnwell	1,552,791
Richland	67,869,720	Lee	1,551,057
Saluda	945,510	Edgefield	1,463,410
Spartanburg	53,868,690	Abbeville	1,341,744
Sumter	13,253,270	Bamberg	1,009,110
Union	2,086,777	Saluda	945,510
Williamsburg	3,014,070	McCormick	593,170
York	31,972,164	Allendale	389,690
State Total	696,966,123	State Total	696,966,123

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

County (Alphabetical)	% of Total	County (Ranked)	% of Total
Abbeville	2%	Laurens	6%
Aiken	3%	Jasper	5%
Allendale	2%	Spartanburg	5%
Anderson	3%	Richland	5%
Bamberg	3%	Orangeburg	5%
Barnwell	3%	Greenville	5%
Beaufort	2%	Dillon	5%
Berkeley	2%	Marion	4%
Calhoun	2%	Hampton	4%
Charleston	2%	Fairfield	4%
Cherokee	3%	Lee	4%
Chester	4%	Sumter	4%
Chesterfield	3%	Chester	4%
Clarendon	3%	Darlington	3%
Colleton	3%	Florence	3%
Darlington	3%	Bamberg	3%
Dillon	5%	Williamsburg	3%
Dorchester	2%	Anderson	3%
Edgefield	2%	Lexington	3%
Fairfield	4%	State Average	3%
Florence	3%	Cherokee	3%
Georgetown	1%	Union	3%
Greenville	5%	Pickens	3%
Greenwood	3%	Aiken	3%
Hampton	4%	York	3%
Horry	3%	Greenwood	3%
Jasper	5%	Horry	3%
Kershaw	2%	Newberry	3%
Lancaster	3%	Barnwell	3%
Laurens	6%	Clarendon	3%
Lee	4%	Lancaster	3%
Lexington	3%	Chesterfield	3%
Marion	4%	Marlboro	3%
Marlboro	3%	Colleton	3%
McCormick	1%	Charleston	2%
Newberry	3%	Kershaw	2%
Oconee	1%	Abbeville	2%
Orangeburg	5%	Calhoun	2%
Pickens	3%	Edgefield	2%
Richland	5%	Allendale	2%
Saluda	2%	Beaufort	2%
Spartanburg	5%	Berkeley	2%
Sumter	4%	Saluda	2%
Union	3%	Dorchester	2%
Williamsburg	3%	Georgetown	1%
York	3%	McCormick	1%
State Average	3%	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	County (Ranked)	Dollars
Abbeville	1,453,240	Florence	9,849,236
Aiken	6,487,000	Beaufort	8,832,820
Allendale	1,564,960	Aiken	6,487,000
Anderson	2,714,110	Sumter	6,228,780
Bamberg	1,987,790	Colleton	6,052,770
Barnwell	1,540,390	Horry	5,532,769
Beaufort	8,832,820	Williamsburg	4,816,998
Berkeley	3,532,740	Orangeburg	4,218,234
Calhoun	1,950,230	Georgetown	3,772,633
Charleston	2,461,280	Berkeley	3,532,740
Cherokee	1,048,050	Clarendon	3,396,780
Chester	1,841,430	Marlboro	3,048,960
Chesterfield	3,026,880	Chesterfield	3,026,880
Clarendon	3,396,780	Saluda	2,952,940
Colleton	6,052,770	Kershaw	2,941,340
Darlington	2,677,240	Jasper	2,912,880
Dillon	2,789,950	Fairfield	2,859,404
Dorchester	2,163,950	Dillon	2,789,950
Edgefield	2,039,600	Anderson	2,714,110
Fairfield	2,859,404	Darlington	2,677,240
Florence	9,849,236	Newberry	2,648,470
Georgetown	3,772,633	Charleston	2,461,280
Greenville	2,256,640	Spartanburg	2,410,040
Greenwood	1,243,185	Lexington	2,399,150
Hampton	1,864,610	Lee	2,385,540
Horry	5,532,769	Greenville	2,256,640
Jasper	2,912,880	Dorchester	2,163,950
Kershaw	2,941,340	Marion	2,131,940
Lancaster	1,841,960	Oconee	2,107,100
Laurens	1,661,350	Edgefield	2,039,600
Lee	2,385,540	Bamberg	1,987,790
Lexington	2,399,150	Calhoun	1,950,230
Marion	2,131,940	Richland	1,943,550
Marlboro	3,048,960	Hampton	1,864,610
McCormick	837,820	York	1,842,073
Newberry	2,648,470	Lancaster	1,841,960
Oconee	2,107,100	Chester	1,841,430
Orangeburg	4,218,234	Laurens	1,661,350
Pickens	682,470	Allendale	1,564,960
Richland	1,943,550	Barnwell	1,540,390
Saluda	2,952,940	Abbeville	1,453,240
Spartanburg	2,410,040	Greenwood	1,243,185
Sumter	6,228,780	Union	1,110,600
Union	1,110,600	Cherokee	1,048,050
Williamsburg	4,816,998	McCormick	837,820
York	1,842,073	Pickens	682,470
State Total	136,061,882	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	County (Ranked)	% of Total
Abbeville	2%	Allendale	8%
Aiken	1%	Bamberg	7%
Allendale	8%	Lee	6%
Anderson	0%	Williamsburg	5%
Bamberg	7%	Saluda	5%
Barnwell	3%	Marlboro	5%
Beaufort	0%	Dillon	4%
Berkeley	0%	Hampton	4%
Calhoun	2%	Clarendon	4%
Charleston	0%	Colleton	3%
Cherokee	1%	Marion	3%
Chester	2%	Barnwell	3%
Chesterfield	2%	Edgefield	3%
Clarendon	4%	Chesterfield	2%
Colleton	3%	Abbeville	2%
Darlington	1%	Calhoun	2%
Dillon	4%	Jasper	2%
Dorchester	0%	Fairfield	2%
Edgefield	3%	Florence	2%
Fairfield	2%	Newberry	2%
Florence	2%	Sumter	2%
Georgetown	1%	McCormick	2%
Greenville	0%	Chester	2%
Greenwood	0%	Union	2%
Hampton	4%	Orangeburg	1%
Horry	0%	Kershaw	1%
Jasper	2%	Darlington	1%
Kershaw	1%	Laurens	1%
Lancaster	1%	Aiken	1%
Laurens	1%	Georgetown	1%
Lee	6%	State Average	1%
Lexington	0%	Lancaster	1%
Marion	3%	Cherokee	1%
Marlboro	5%	Beaufort	0%
McCormick	2%	Greenwood	0%
Newberry	2%	Berkeley	0%
Oconee	0%	Dorchester	0%
Orangeburg	1%	Oconee	0%
Pickens	0%	Anderson	0%
Richland	0%	Horry	0%
Saluda	5%	Spartanburg	0%
Spartanburg	0%	Lexington	0%
Sumter	2%	York	0%
Union	2%	Pickens	0%
Williamsburg	5%	Richland	0%
York	0%	Greenville	0%
State Average	1%	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