

Assessed Value by County Tax Year 2024



October 5, 2026

State of South Carolina
Revenue and Fiscal Affairs Office
Rembert C. Dennis Building, Suite 400
Columbia, SC 29201
(803)-734-3793
WWW.RFA.SC.GOV

Total Assessed Value by Class of Property

Tax Year 2024

Class of Property	Dollars	Class of Property	% of Total
Owner-Occupied	13,976,686,529	Owner-Occupied	35.8%
Agricultural (Private)	93,604,934	Agricultural (Private)	0.2%
Agricultural (Corporate)	37,027,987	Agricultural (Corporate)	0.1%
Commercial/Rental	14,094,343,222	Commercial/Rental	36.1%
Personal Property		Personal Property	
(Vehicles)	3,576,306,731	(Vehicles)	9.2%
Other Personal		Other Personal	
Property	538,232,046	Property	1.4%
Fee-in-Lieu	2,023,919,376	Fee-in-Lieu	5.2%
Manufacturing	1,240,541,600	Manufacturing	3.2%
Utility	2,374,316,902	Utility	6.1%
Business Personal	936,271,225	Business Personal	2.4%
Motor Carrier	170,463,360	Motor Carrier	0.4%
Total	39,061,713,912	Total	100.0%

Source: Department of Revenue Index of Taxpaying Ability 2026 mkm-2026/10/05



**Owner Occupied Property as a Percentage of Total County Assessed Value
Tax Year 2024**

County (Alphabetical)	% of Total	County (Ranked)	% of Total
Abbeville	40%	Lancaster	51%
Aiken	36%	McCormick	48%
Allendale	13%	Dorchester	46%
Anderson	38%	Lexington	44%
Bamberg	30%	York	44%
Barnwell	27%	Kershaw	40%
Beaufort	37%	Edgefield	40%
Berkeley	33%	Greenville	40%
Calhoun	21%	Abbeville	40%
Charleston	36%	Anderson	38%
Cherokee	25%	Jasper	38%
Chester	26%	Beaufort	37%
Chesterfield	28%	Charleston	36%
Clarendon	33%	Aiken	36%
Colleton	25%	Sumter	36%
Darlington	24%	Richland	36%
Dillon	25%	Pickens	35%
Dorchester	46%	Saluda	34%
Edgefield	40%	Georgetown	33%
Fairfield	17%	Berkeley	33%
Florence	31%	Clarendon	33%
Georgetown	33%	Newberry	33%
Greenville	40%	Spartanburg	32%
Greenwood	25%	State Average	32%
Hampton	23%	Horry	31%
Horry	31%	Marion	31%
Jasper	38%	Florence	31%
Kershaw	40%	Laurens	31%
Lancaster	51%	Oconee	30%
Laurens	31%	Bamberg	30%
Lee	28%	Chesterfield	28%
Lexington	44%	Lee	28%
Marion	31%	Barnwell	27%
Marlboro	19%	Orangeburg	26%
McCormick	48%	Chester	26%
Newberry	33%	Colleton	25%
Oconee	30%	Dillon	25%
Orangeburg	26%	Greenwood	25%
Pickens	35%	Cherokee	25%
Richland	36%	Darlington	24%
Saluda	34%	Hampton	23%
Spartanburg	32%	Union	21%
Sumter	36%	Calhoun	21%
Union	21%	Williamsburg	19%
Williamsburg	19%	Marlboro	19%
York	44%	Fairfield	17%
State Average	32%	Allendale	13%

Source: Department of Revenue Index of Taxpaying Ability 2026 mkm-2026/10/05



Owner Occupied Property Assessed Value by County
Tax Year 2024

County (Alphabetical)	Dollars	County (Ranked)	Dollars
Abbeville	35,743,600	Charleston	2,032,466,320
Aiken	377,691,644	Greenville	1,528,752,222
Allendale	3,691,080	Horry	1,294,216,000
Anderson	487,690,220	Beaufort	960,324,010
Bamberg	10,831,580	Lexington	903,816,960
Barnwell	18,862,310	York	891,391,315
Beaufort	960,324,010	Berkeley	817,209,910
Berkeley	817,209,910	Spartanburg	756,726,806
Calhoun	23,116,160	Richland	699,876,590
Charleston	2,032,466,320	Anderson	487,690,220
Cherokee	70,653,240	Dorchester	473,912,710
Chester	46,328,950	Aiken	377,691,644
Chesterfield	45,626,800	Lancaster	343,822,190
Clarendon	44,983,600	Pickens	277,024,214
Colleton	59,792,980	Oconee	240,648,370
Darlington	81,483,610	Georgetown	238,167,889
Dillon	24,131,820	Florence	220,755,564
Dorchester	473,912,710	Sumter	142,671,950
Edgefield	49,253,290	Kershaw	139,306,670
Fairfield	29,775,201	Jasper	108,286,800
Florence	220,755,564	Orangeburg	102,339,200
Georgetown	238,167,889	Greenwood	85,582,495
Greenville	1,528,752,222	Darlington	81,483,610
Greenwood	85,582,495	Laurens	72,045,620
Hampton	15,135,380	Cherokee	70,653,240
Horry	1,294,216,000	Newberry	68,032,910
Jasper	108,286,800	Colleton	59,792,980
Kershaw	139,306,670	Edgefield	49,253,290
Lancaster	343,822,190	Chester	46,328,950
Laurens	72,045,620	Chesterfield	45,626,800
Lee	12,417,680	Clarendon	44,983,600
Lexington	903,816,960	Abbeville	35,743,600
Marion	29,228,569	Fairfield	29,775,201
Marlboro	17,227,710	Marion	29,228,569
McCormick	29,205,690	McCormick	29,205,690
Newberry	68,032,910	Dillon	24,131,820
Oconee	240,648,370	Saluda	23,248,440
Orangeburg	102,339,200	Calhoun	23,116,160
Pickens	277,024,214	Williamsburg	22,517,940
Richland	699,876,590	Union	20,672,320
Saluda	23,248,440	Barnwell	18,862,310
Spartanburg	756,726,806	Marlboro	17,227,710
Sumter	142,671,950	Hampton	15,135,380
Union	20,672,320	Lee	12,417,680
Williamsburg	22,517,940	Bamberg	10,831,580
York	891,391,315	Allendale	3,691,080
State Total	13,976,686,529	State Total	13,976,686,529

Source: Department of Revenue Index of Taxpaying Ability 2026 mkm-2026/10/05



Commercial & Rental Property as a Percentage of Total County Assessed Value
Tax Year 2024

County (Alphabetical)	% of Total	County (Ranked)	% of Total
Abbeville	22%	Horry	51%
Aiken	28%	Colleton	50%
Allendale	13%	Beaufort	49%
Anderson	26%	Charleston	48%
Bamberg	22%	Georgetown	47%
Barnwell	22%	Berkeley	39%
Beaufort	49%	Pickens	39%
Berkeley	39%	Richland	36%
Calhoun	17%	Clarendon	35%
Charleston	48%	Greenville	32%
Cherokee	23%	Orangeburg	31%
Chester	18%	Dorchester	31%
Chesterfield	20%	Florence	30%
Clarendon	35%	Sumter	29%
Colleton	50%	Aiken	28%
Darlington	16%	Jasper	28%
Dillon	28%	Marion	28%
Dorchester	31%	Dillon	28%
Edgefield	17%	Spartanburg	28%
Fairfield	14%	State Average	28%
Florence	30%	Oconee	27%
Georgetown	47%	Laurens	26%
Greenville	32%	Anderson	26%
Greenwood	21%	Lexington	26%
Hampton	24%	McCormick	26%
Horry	51%	Lancaster	25%
Jasper	28%	Saluda	25%
Kershaw	23%	York	25%
Lancaster	25%	Hampton	24%
Laurens	26%	Marlboro	24%
Lee	22%	Newberry	24%
Lexington	26%	Kershaw	23%
Marion	28%	Cherokee	23%
Marlboro	24%	Bamberg	22%
McCormick	26%	Williamsburg	22%
Newberry	24%	Lee	22%
Oconee	27%	Abbeville	22%
Orangeburg	31%	Barnwell	22%
Pickens	39%	Greenwood	21%
Richland	36%	Chesterfield	20%
Saluda	25%	Union	18%
Spartanburg	28%	Chester	18%
Sumter	29%	Calhoun	17%
Union	18%	Edgefield	17%
Williamsburg	22%	Darlington	16%
York	25%	Fairfield	14%
State Average	28%	Allendale	13%

Source: Department of Revenue Index of Taxpaying Ability 2026 mkm-2026/10/05



Commercial & Rental Property Assessed Value by County
Tax Year 2024

County (Alphabetical)	Dollars	County (Ranked)	Dollars
Abbeville	19,795,193	Charleston	2,706,053,127
Aiken	301,466,050	Horry	2,113,021,420
Allendale	3,682,190	Beaufort	1,271,515,870
Anderson	329,594,160	Greenville	1,254,366,821
Bamberg	7,961,610	Berkeley	951,313,477
Barnwell	15,159,040	Richland	701,225,980
Beaufort	1,271,515,870	Spartanburg	655,577,565
Berkeley	951,313,477	Lexington	526,860,372
Calhoun	19,054,410	York	499,541,574
Charleston	2,706,053,127	Georgetown	336,658,822
Cherokee	65,151,425	Anderson	329,594,160
Chester	31,346,160	Dorchester	316,572,360
Chesterfield	32,393,310	Pickens	310,363,525
Clarendon	48,041,180	Aiken	301,466,050
Colleton	119,701,240	Florence	215,170,409
Darlington	54,573,750	Oconee	214,267,370
Dillon	27,140,330	Lancaster	169,434,880
Dorchester	316,572,360	Orangeburg	120,413,076
Edgefield	21,213,070	Colleton	119,701,240
Fairfield	24,880,724	Sumter	114,631,600
Florence	215,170,409	Jasper	81,635,460
Georgetown	336,658,822	Kershaw	80,205,085
Greenville	1,254,366,821	Greenwood	74,499,637
Greenwood	74,499,637	Cherokee	65,151,425
Hampton	15,812,480	Laurens	60,948,460
Horry	2,113,021,420	Darlington	54,573,750
Jasper	81,635,460	Newberry	49,634,080
Kershaw	80,205,085	Clarendon	48,041,180
Lancaster	169,434,880	Chesterfield	32,393,310
Laurens	60,948,460	Chester	31,346,160
Lee	9,832,100	Dillon	27,140,330
Lexington	526,860,372	Marion	26,403,778
Marion	26,403,778	Williamsburg	25,489,850
Marlboro	21,726,200	Fairfield	24,880,724
McCormick	15,459,770	Marlboro	21,726,200
Newberry	49,634,080	Edgefield	21,213,070
Oconee	214,267,370	Abbeville	19,795,193
Orangeburg	120,413,076	Calhoun	19,054,410
Pickens	310,363,525	Union	17,566,682
Richland	701,225,980	Saluda	16,987,550
Saluda	16,987,550	Hampton	15,812,480
Spartanburg	655,577,565	McCormick	15,459,770
Sumter	114,631,600	Barnwell	15,159,040
Union	17,566,682	Lee	9,832,100
Williamsburg	25,489,850	Bamberg	7,961,610
York	499,541,574	Allendale	3,682,190
State Total	14,094,343,222	State Total	14,094,343,222

Source: Department of Revenue Index of Taxpaying Ability 2026 mkm-2026/10/05



**Personal Property (Vehicles) as a Percentage of Total County Assessed Value
Tax Year 2024**

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

Source: Department of Revenue Index of Taxpaying Ability 2026 mkm-2026/10/05



Personal Property (Vehicles) Assessed Value by County
Tax Year 2024

County (Alphabetical)	Dollars	County (Ranked)	Dollars
Abbeville	12,233,957	Greenville	403,373,350
Aiken	136,007,372	Horry	342,938,386
Allendale	2,374,933	Charleston	321,290,319
Anderson	137,499,350	Lexington	248,412,873
Bamberg	4,848,878	York	214,190,316
Barnwell	9,490,034	Spartanburg	208,393,694
Beaufort	163,602,610	Berkeley	200,777,350
Berkeley	200,777,350	Richland	190,985,130
Calhoun	11,456,889	Beaufort	163,602,610
Charleston	321,290,319	Anderson	137,499,350
Cherokee	28,449,121	Aiken	136,007,372
Chester	16,656,807	Dorchester	102,431,151
Chesterfield	21,389,151	Florence	82,927,146
Clarendon	17,957,338	Pickens	75,507,924
Colleton	21,945,823	Lancaster	72,484,246
Darlington	35,250,466	Oconee	57,022,482
Dillon	12,711,438	Sumter	53,719,975
Dorchester	102,431,151	Georgetown	49,938,924
Edgefield	20,187,290	Kershaw	48,592,582
Fairfield	11,811,896	Orangeburg	39,146,101
Florence	82,927,146	Darlington	35,250,466
Georgetown	49,938,924	Greenwood	33,487,178
Greenville	403,373,350	Jasper	32,956,917
Greenwood	33,487,178	Laurens	31,823,811
Hampton	7,950,173	Cherokee	28,449,121
Horry	342,938,386	Newberry	22,860,656
Jasper	32,956,917	Colleton	21,945,823
Kershaw	48,592,582	Chesterfield	21,389,151
Lancaster	72,484,246	Edgefield	20,187,290
Laurens	31,823,811	Clarendon	17,957,338
Lee	6,326,265	Chester	16,656,807
Lexington	248,412,873	Williamsburg	14,725,658
Marion	12,803,475	Marion	12,803,475
Marlboro	10,146,541	Dillon	12,711,438
McCormick	6,683,587	Abbeville	12,233,957
Newberry	22,860,656	Fairfield	11,811,896
Oconee	57,022,482	Calhoun	11,456,889
Orangeburg	39,146,101	Union	11,303,352
Pickens	75,507,924	Marlboro	10,146,541
Richland	190,985,130	Barnwell	9,490,034
Saluda	9,233,816	Saluda	9,233,816
Spartanburg	208,393,694	Hampton	7,950,173
Sumter	53,719,975	McCormick	6,683,587
Union	11,303,352	Lee	6,326,265
Williamsburg	14,725,658	Bamberg	4,848,878
York	214,190,316	Allendale	2,374,933
State Total	3,576,306,731	State Total	3,576,306,731

Source: Department of Revenue Index of Taxpaying Ability 2026 mkm-2026/10/05



Business Personal Property
as a Percentage of Total County Assessed Value
Tax Year 2024

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

Source: Department of Revenue Index of Taxpaying Ability 2026 mkm-2026/10/05



Business Personal Property Assessed Value by County
Tax Year 2024

County (Alphabetical)	Dollars	County (Ranked)	Dollars
Abbeville	1,542,244	Greenville	133,787,900
Aiken	33,294,660	Charleston	108,264,440
Allendale	500,880	Spartanburg	87,889,765
Anderson	36,126,350	Richland	68,445,630
Bamberg	1,623,781	Lexington	59,747,780
Barnwell	2,196,674	Horry	57,986,773
Beaufort	43,729,090	York	47,794,720
Berkeley	29,796,450	Beaufort	43,729,090
Calhoun	2,500,680	Anderson	36,126,350
Charleston	108,264,440	Aiken	33,294,660
Cherokee	8,192,820	Berkeley	29,796,450
Chester	4,977,830	Florence	22,435,199
Chesterfield	6,610,060	Pickens	18,241,780
Clarendon	3,162,360	Sumter	17,077,790
Colleton	5,849,790	Dorchester	13,465,218
Darlington	7,268,430	Greenwood	12,912,126
Dillon	6,390,179	Georgetown	12,112,330
Dorchester	13,465,218	Orangeburg	10,780,657
Edgefield	2,484,680	Lancaster	9,637,490
Fairfield	2,323,300	Oconee	9,440,848
Florence	22,435,199	Jasper	8,984,470
Georgetown	12,112,330	Cherokee	8,192,820
Greenville	133,787,900	Kershaw	7,589,510
Greenwood	12,912,126	Darlington	7,268,430
Hampton	2,497,860	Chesterfield	6,610,060
Horry	57,986,773	Laurens	6,595,570
Jasper	8,984,470	Dillon	6,390,179
Kershaw	7,589,510	Colleton	5,849,790
Lancaster	9,637,490	Newberry	5,677,830
Laurens	6,595,570	Chester	4,977,830
Lee	2,168,040	Clarendon	3,162,360
Lexington	59,747,780	Marlboro	3,133,564
Marion	3,096,720	Williamsburg	3,127,310
Marlboro	3,133,564	Marion	3,096,720
McCormick	661,250	Union	2,913,517
Newberry	5,677,830	Calhoun	2,500,680
Oconee	9,440,848	Hampton	2,497,860
Orangeburg	10,780,657	Edgefield	2,484,680
Pickens	18,241,780	Fairfield	2,323,300
Richland	68,445,630	Barnwell	2,196,674
Saluda	1,234,880	Lee	2,168,040
Spartanburg	87,889,765	Bamberg	1,623,781
Sumter	17,077,790	Abbeville	1,542,244
Union	2,913,517	Saluda	1,234,880
Williamsburg	3,127,310	McCormick	661,250
York	47,794,720	Allendale	500,880
State Total	936,271,225	State Total	936,271,225

Source: Department of Revenue Index of Taxpaying Ability 2026 mkm-2026/10/05



**Manufacturing Property
as a Percentage of Total County Assessed Value
Tax Year 2024**

County (Alphabetical)	% of Total	County (Ranked)	% of Total
Abbeville	6%	Allendale	32%
Aiken	5%	Chester	19%
Allendale	32%	Chesterfield	16%
Anderson	4%	Marlboro	15%
Bamberg	4%	Cherokee	12%
Barnwell	6%	Calhoun	10%
Beaufort	0%	Orangeburg	10%
Berkeley	2%	Newberry	10%
Calhoun	10%	Union	9%
Charleston	1%	Lee	9%
Cherokee	12%	Saluda	9%
Chester	19%	Spartanburg	9%
Chesterfield	16%	Edgefield	7%
Clarendon	2%	Darlington	7%
Colleton	2%	Abbeville	6%
Darlington	7%	Kershaw	6%
Dillon	4%	State Average	6%
Dorchester	3%	Florence	6%
Edgefield	7%	Hampton	6%
Fairfield	3%	Barnwell	6%
Florence	6%	Greenwood	5%
Georgetown	4%	Aiken	5%
Greenville	4%	Sumter	5%
Greenwood	5%	Bamberg	4%
Hampton	6%	Anderson	4%
Horry	0%	Marion	4%
Jasper	1%	Laurens	4%
Kershaw	6%	Dillon	4%
Lancaster	2%	Greenville	4%
Laurens	4%	Georgetown	4%
Lee	9%	Richland	4%
Lexington	3%	Lexington	3%
Marion	4%	Williamsburg	3%
Marlboro	15%	Dorchester	3%
McCormick	0%	York	3%
Newberry	10%	Pickens	3%
Oconee	2%	Fairfield	3%
Orangeburg	10%	Berkeley	2%
Pickens	3%	Lancaster	2%
Richland	4%	Colleton	2%
Saluda	9%	Clarendon	2%
Spartanburg	9%	Oconee	2%
Sumter	5%	Jasper	1%
Union	9%	Charleston	1%
Williamsburg	3%	Horry	0%
York	3%	McCormick	0%
State Average	6%	Beaufort	0%

Source: Department of Revenue Index of Taxpaying Ability 2026 mkm-2026/10/05



**Manufacturing Property Assessed Value by County
Tax Year 2024**

County (Alphabetical)	Dollars	County (Ranked)	Dollars
Abbeville	5,758,060	Spartanburg	202,100,710
Aiken	54,466,147	Greenville	136,866,077
Allendale	8,894,570	Lexington	69,108,540
Anderson	53,699,124	Richland	69,062,029
Bamberg	1,529,160	York	58,188,802
Barnwell	4,049,458	Aiken	54,466,147
Beaufort	4,278,670	Anderson	53,699,124
Berkeley	50,984,247	Berkeley	50,984,247
Calhoun	10,681,530	Florence	42,494,479
Charleston	33,743,212	Orangeburg	37,786,040
Cherokee	33,836,194	Cherokee	33,836,194
Chester	33,527,650	Charleston	33,743,212
Chesterfield	25,695,510	Chester	33,527,650
Clarendon	2,487,193	Dorchester	32,434,720
Colleton	4,576,471	Chesterfield	25,695,510
Darlington	22,989,900	Georgetown	25,132,770
Dillon	3,592,950	Darlington	22,989,900
Dorchester	32,434,720	Pickens	22,569,214
Edgefield	8,536,230	Kershaw	21,543,030
Fairfield	4,739,620	Newberry	19,766,700
Florence	42,494,479	Sumter	18,641,570
Georgetown	25,132,770	Greenwood	18,406,157
Greenville	136,866,077	Horry	15,981,260
Greenwood	18,406,157	Marlboro	13,579,820
Hampton	3,822,130	Oconee	13,108,439
Horry	15,981,260	Lancaster	12,968,927
Jasper	3,218,980	Calhoun	10,681,530
Kershaw	21,543,030	Union	8,920,260
Lancaster	12,968,927	Laurens	8,914,433
Laurens	8,914,433	Allendale	8,894,570
Lee	4,131,320	Edgefield	8,536,230
Lexington	69,108,540	Saluda	5,929,090
Marion	3,898,497	Abbeville	5,758,060
Marlboro	13,579,820	Fairfield	4,739,620
McCormick	122,570	Colleton	4,576,471
Newberry	19,766,700	Beaufort	4,278,670
Oconee	13,108,439	Lee	4,131,320
Orangeburg	37,786,040	Barnwell	4,049,458
Pickens	22,569,214	Marion	3,898,497
Richland	69,062,029	Hampton	3,822,130
Saluda	5,929,090	Williamsburg	3,779,140
Spartanburg	202,100,710	Dillon	3,592,950
Sumter	18,641,570	Jasper	3,218,980
Union	8,920,260	Clarendon	2,487,193
Williamsburg	3,779,140	Bamberg	1,529,160
York	58,188,802	McCormick	122,570
State Total	1,240,541,600	State Total	1,240,541,600

Source: Department of Revenue Index of Taxpaying Ability 2026 mkm-2026/10/05



Fee-in-Lieu Property as a Percentage of Total County Assessed Value
Tax Year 2024

County (Alphabetical)	% of Total	County (Ranked)	% of Total
Abbeville	1%	Greenwood	26%
Aiken	4%	Calhoun	22%
Allendale	0%	Williamsburg	22%
Anderson	10%	Union	20%
Bamberg	0%	Spartanburg	13%
Barnwell	11%	Cherokee	12%
Beaufort	0%	Barnwell	11%
Berkeley	10%	Laurens	11%
Calhoun	22%	Berkeley	10%
Charleston	3%	Anderson	10%
Cherokee	12%	Florence	9%
Chester	7%	Marlboro	8%
Chesterfield	7%	Jasper	7%
Clarendon	2%	Chesterfield	7%
Colleton	0%	Darlington	7%
Darlington	7%	Chester	7%
Dillon	7%	Dillon	7%
Dorchester	4%	State Average	6%
Edgefield	4%	Newberry	6%
Fairfield	0%	Greenville	6%
Florence	9%	Lancaster	5%
Georgetown	2%	Kershaw	5%
Greenville	6%	Sumter	5%
Greenwood	26%	Orangeburg	4%
Hampton	4%	Dorchester	4%
Horry	2%	Aiken	4%
Jasper	7%	Hampton	4%
Kershaw	5%	York	4%
Lancaster	5%	Edgefield	4%
Laurens	11%	Oconee	4%
Lee	2%	Richland	3%
Lexington	3%	Lexington	3%
Marion	2%	Charleston	3%
Marlboro	8%	Lee	2%
McCormick	0%	Horry	2%
Newberry	6%	Pickens	2%
Oconee	4%	Georgetown	2%
Orangeburg	4%	Marion	2%
Pickens	2%	Clarendon	2%
Richland	3%	Abbeville	1%
Saluda	0%	Saluda	0%
Spartanburg	13%	Beaufort	0%
Sumter	5%	Colleton	0%
Union	20%	Bamberg	0%
Williamsburg	22%	Allendale	0%
York	4%	Fairfield	0%
State Average	6%	McCormick	0%

Source: Department of Revenue Index of Taxpaying Ability 2026 mkm-2026/10/05



Fee-in-Lieu Property Assessed Value by County
Tax Year 2024

County (Alphabetical)	Dollars	County (Ranked)	Dollars
Abbeville	836,602	Spartanburg	311,164,865
Aiken	44,563,657	Berkeley	247,376,525
Allendale	0	Greenville	216,250,577
Anderson	127,911,020	Charleston	154,665,157
Bamberg	37,778	Anderson	127,911,020
Barnwell	7,633,206	Horry	102,231,008
Beaufort	11,635,645	Greenwood	89,536,838
Berkeley	247,376,525	York	82,211,242
Calhoun	24,420,898	Florence	67,378,700
Charleston	154,665,157	Richland	62,335,113
Cherokee	35,826,321	Lexington	59,251,109
Chester	11,923,560	Dorchester	45,997,980
Chesterfield	11,401,215	Aiken	44,563,657
Clarendon	2,985,743	Lancaster	36,122,193
Colleton	537,818	Cherokee	35,826,321
Darlington	23,567,812	Oconee	28,138,722
Dillon	6,355,032	Williamsburg	25,621,302
Dorchester	45,997,980	Laurens	24,953,403
Edgefield	4,946,870	Calhoun	24,420,898
Fairfield	0	Darlington	23,567,812
Florence	67,378,700	Jasper	20,190,917
Georgetown	16,723,243	Union	19,804,316
Greenville	216,250,577	Pickens	19,321,664
Greenwood	89,536,838	Sumter	18,991,660
Hampton	2,727,614	Kershaw	17,860,560
Horry	102,231,008	Orangeburg	17,556,824
Jasper	20,190,917	Georgetown	16,723,243
Kershaw	17,860,560	Newberry	11,959,902
Lancaster	36,122,193	Chester	11,923,560
Laurens	24,953,403	Beaufort	11,635,645
Lee	1,121,297	Chesterfield	11,401,215
Lexington	59,251,109	Barnwell	7,633,206
Marion	2,042,920	Marlboro	7,464,180
Marlboro	7,464,180	Dillon	6,355,032
McCormick	0	Edgefield	4,946,870
Newberry	11,959,902	Clarendon	2,985,743
Oconee	28,138,722	Hampton	2,727,614
Orangeburg	17,556,824	Marion	2,042,920
Pickens	19,321,664	Lee	1,121,297
Richland	62,335,113	Abbeville	836,602
Saluda	336,368	Colleton	537,818
Spartanburg	311,164,865	Saluda	336,368
Sumter	18,991,660	Bamberg	37,778
Union	19,804,316	Allendale	0
Williamsburg	25,621,302	Fairfield	0
York	82,211,242	McCormick	0
State Total	2,023,919,376	State Total	2,023,919,376

Source: Department of Revenue Index of Taxpaying Ability 2026 mkm-2026/10/05



**Utility Property as a Percentage of Total County Assessed Value
Tax Year 2024**

County (Alphabetical)	% of Total	County (Ranked)	% of Total
Abbeville	11%	Fairfield	54%
Aiken	9%	Darlington	33%
Allendale	20%	Oconee	26%
Anderson	6%	Bamberg	20%
Bamberg	20%	Allendale	20%
Barnwell	13%	Hampton	19%
Beaufort	3%	Chester	16%
Berkeley	4%	Lee	15%
Calhoun	13%	Cherokee	14%
Charleston	3%	Orangeburg	13%
Cherokee	14%	Barnwell	13%
Chester	16%	Calhoun	13%
Chesterfield	10%	Marlboro	12%
Clarendon	7%	Union	12%
Colleton	8%	Dillon	12%
Darlington	33%	Marion	12%
Dillon	12%	Williamsburg	11%
Dorchester	4%	State Average	11%
Edgefield	10%	York	11%
Fairfield	54%	Abbeville	11%
Florence	6%	Chesterfield	10%
Georgetown	2%	Laurens	10%
Greenville	3%	Edgefield	10%
Greenwood	7%	Newberry	10%
Hampton	19%	Jasper	9%
Horry	1%	McCormick	9%
Jasper	9%	Saluda	9%
Kershaw	7%	Aiken	9%
Lancaster	4%	Colleton	8%
Laurens	10%	Richland	7%
Lee	15%	Greenwood	7%
Lexington	7%	Lexington	7%
Marion	12%	Kershaw	7%
Marlboro	12%	Pickens	7%
McCormick	9%	Sumter	7%
Newberry	10%	Clarendon	7%
Oconee	26%	Anderson	6%
Orangeburg	13%	Florence	6%
Pickens	7%	Spartanburg	5%
Richland	7%	Berkeley	4%
Saluda	9%	Dorchester	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%

Source: Department of Revenue Index of Taxpaying Ability 2026 mkm-2026/10/05



Utility Property Assessed Value by County
Tax Year 2024

County (Alphabetical)	Dollars	County (Ranked)	Dollars
Abbeville	9,613,680	York	225,858,315
Aiken	91,134,750	Oconee	205,274,450
Allendale	5,607,440	Charleston	156,785,940
Anderson	82,409,360	Lexington	151,690,460
Bamberg	7,380,660	Richland	146,774,590
Barnwell	9,074,980	Greenville	131,087,630
Beaufort	68,268,970	Darlington	111,595,997
Berkeley	107,721,750	Spartanburg	109,351,340
Calhoun	14,087,970	Berkeley	107,721,750
Charleston	156,785,940	Fairfield	94,129,640
Cherokee	40,300,950	Aiken	91,134,750
Chester	27,578,050	Anderson	82,409,360
Chesterfield	16,904,110	Beaufort	68,268,970
Clarendon	8,959,390	Pickens	57,249,190
Colleton	19,030,610	Orangeburg	51,956,610
Darlington	111,595,997	Horry	50,900,990
Dillon	11,633,240	Dorchester	43,746,420
Dorchester	43,746,420	Florence	42,814,800
Edgefield	12,042,220	Cherokee	40,300,950
Fairfield	94,129,640	Chester	27,578,050
Florence	42,814,800	Sumter	27,117,020
Georgetown	11,775,230	Jasper	26,889,680
Greenville	131,087,630	Lancaster	26,140,140
Greenwood	25,724,290	Greenwood	25,724,290
Hampton	12,518,530	Kershaw	25,324,160
Horry	50,900,990	Laurens	22,885,600
Jasper	26,889,680	Newberry	19,667,690
Kershaw	25,324,160	Colleton	19,030,610
Lancaster	26,140,140	Chesterfield	16,904,110
Laurens	22,885,600	Calhoun	14,087,970
Lee	6,879,160	Williamsburg	13,111,600
Lexington	151,690,460	Hampton	12,518,530
Marion	10,933,740	Edgefield	12,042,220
Marlboro	11,027,560	Georgetown	11,775,230
McCormick	5,568,310	Union	11,644,920
Newberry	19,667,690	Dillon	11,633,240
Oconee	205,274,450	Marlboro	11,027,560
Orangeburg	51,956,610	Marion	10,933,740
Pickens	57,249,190	Abbeville	9,613,680
Richland	146,774,590	Barnwell	9,074,980
Saluda	6,144,770	Clarendon	8,959,390
Spartanburg	109,351,340	Bamberg	7,380,660
Sumter	27,117,020	Lee	6,879,160
Union	11,644,920	Saluda	6,144,770
Williamsburg	13,111,600	Allendale	5,607,440
York	225,858,315	McCormick	5,568,310
State Total	2,374,316,902	State Total	2,374,316,902

Source: Department of Revenue Index of Taxpaying Ability 2026 mkm-2026/10/05

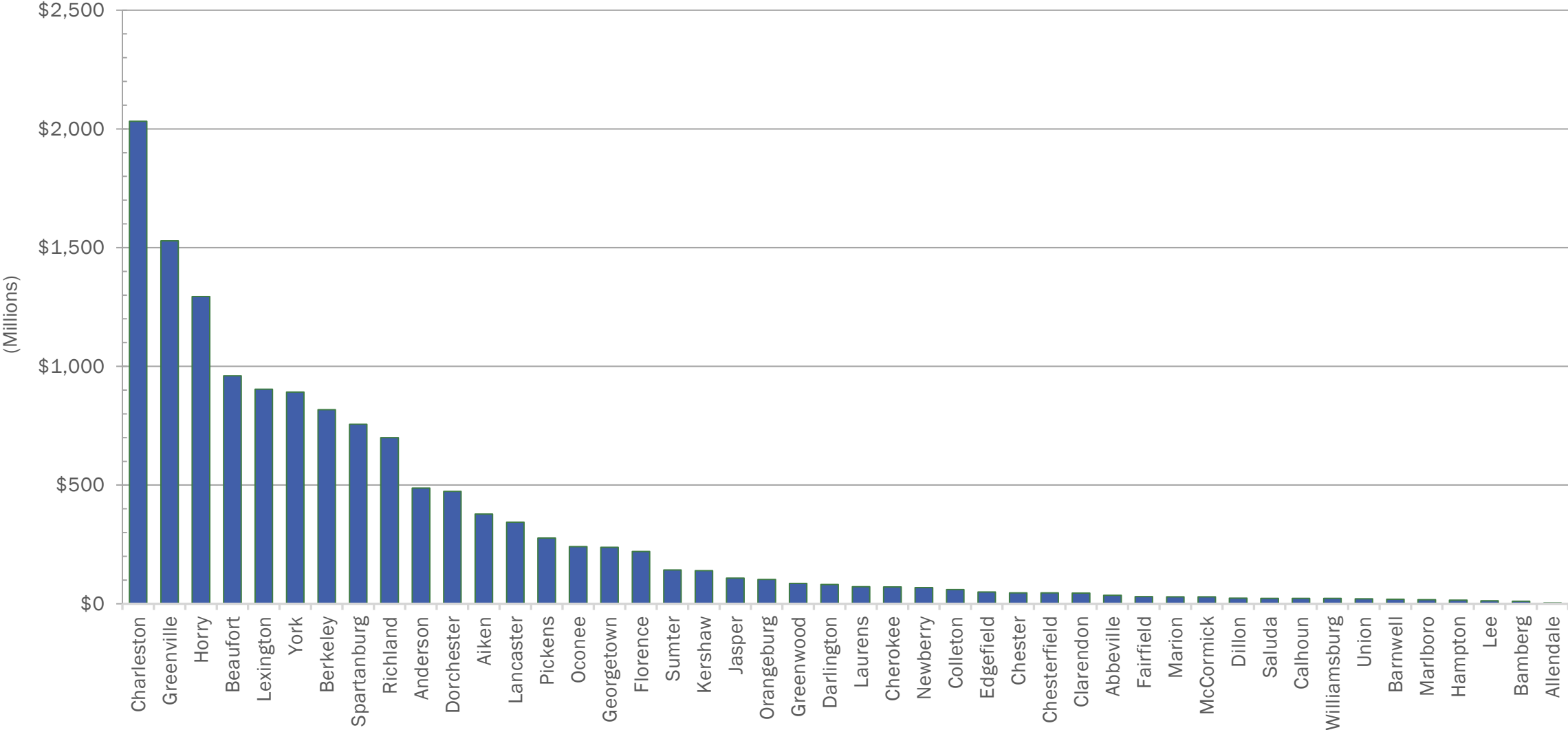


Total Assessed Value by Class of Property
Tax Year 2024

Property Classification	Assessment Ratio	Total Assessed Value
Owner-Occupied	4.0%	13,976,686,529
Agricultural (Private)	4.0%	93,604,934
Agricultural (Corporate)	6.0%	37,027,987
Commercial/Rental	6.0%	14,094,343,222
Personal Property (Vehicles)	6.0%	3,576,306,731
Other Personal Property	10.5%	538,232,046
Fee-in-Lieu	N/A*	2,023,919,376
Manufacturing	10.5%	1,240,541,600
Utility	10.5%	2,374,316,902
Business Personal	10.5%	936,271,225
Motor Carrier	9.5%	170,463,360
Total		39,061,713,912

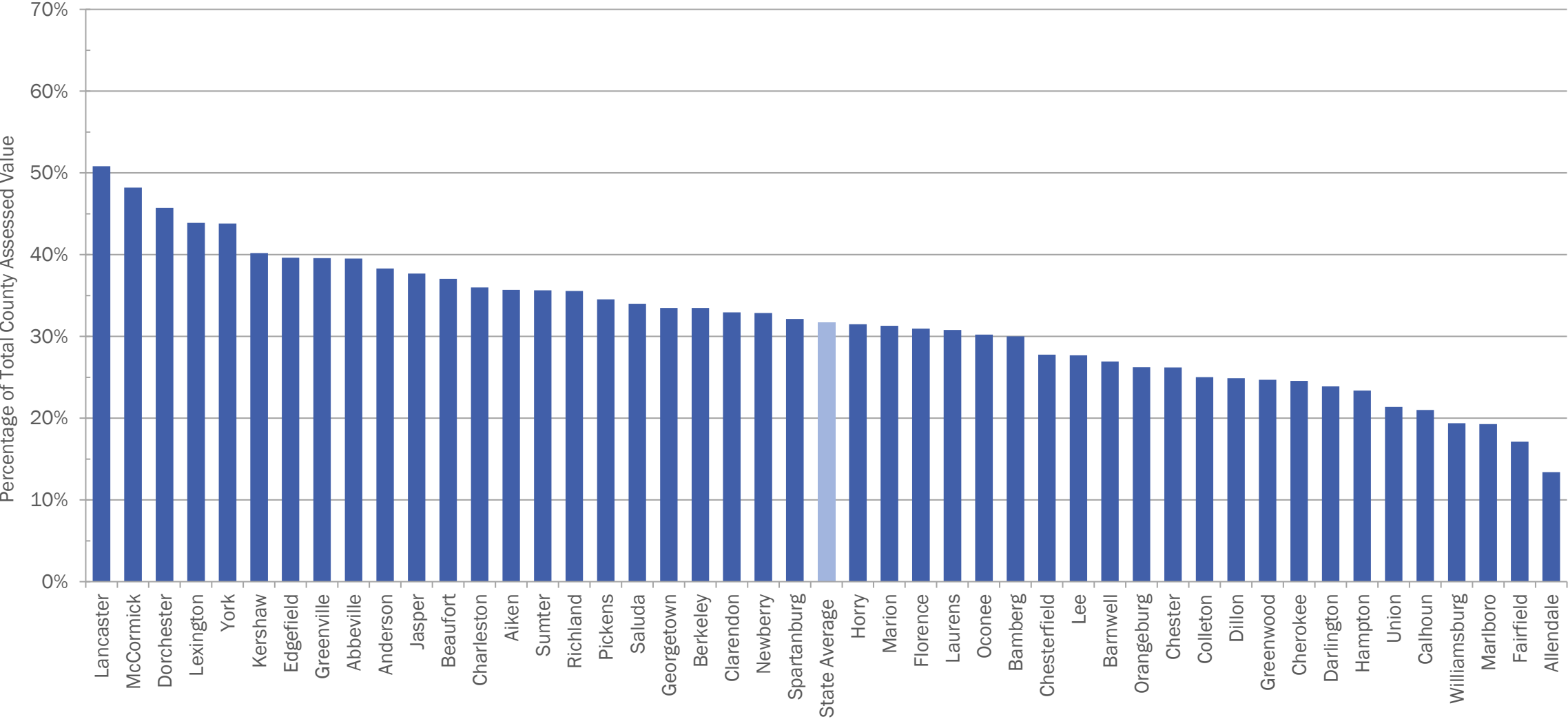
*Assessment ratios for Fee-in-Lieu are negotiable and vary by agreement. The minimum ratio is 4.0%.
Figures do not reflect value exemptions that reduce the property value subject to tax.

OWNER-OCCUPIED PROPERTY ASSESSED VALUE
By County - Tax Year 2024



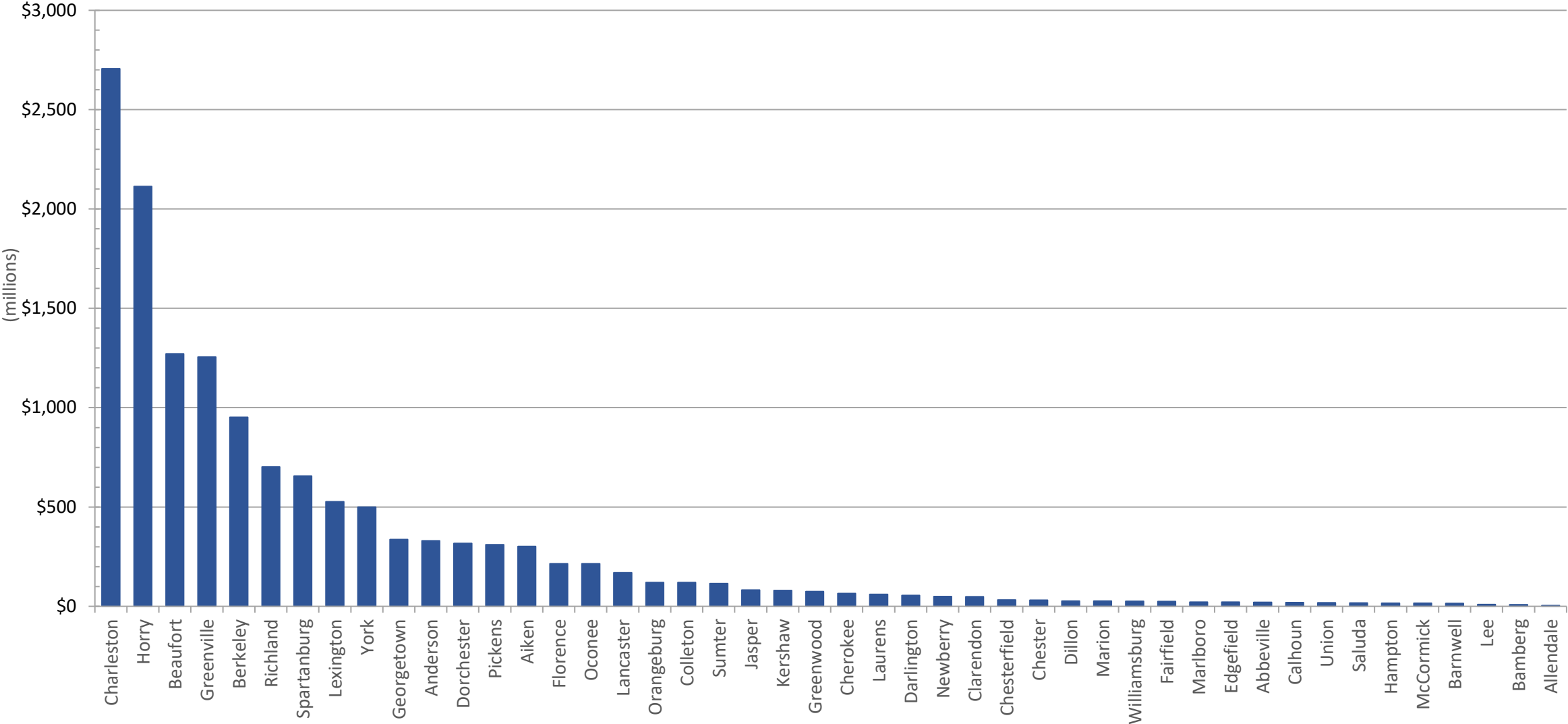
Data Source: Department of Revenue Index of Taxpaying Ability 2026 mkm-10/05/2026

OWNER-OCCUPIED PROPERTY VALUE
as a Percentage of Total County Assessed Value -Tax Year 2024



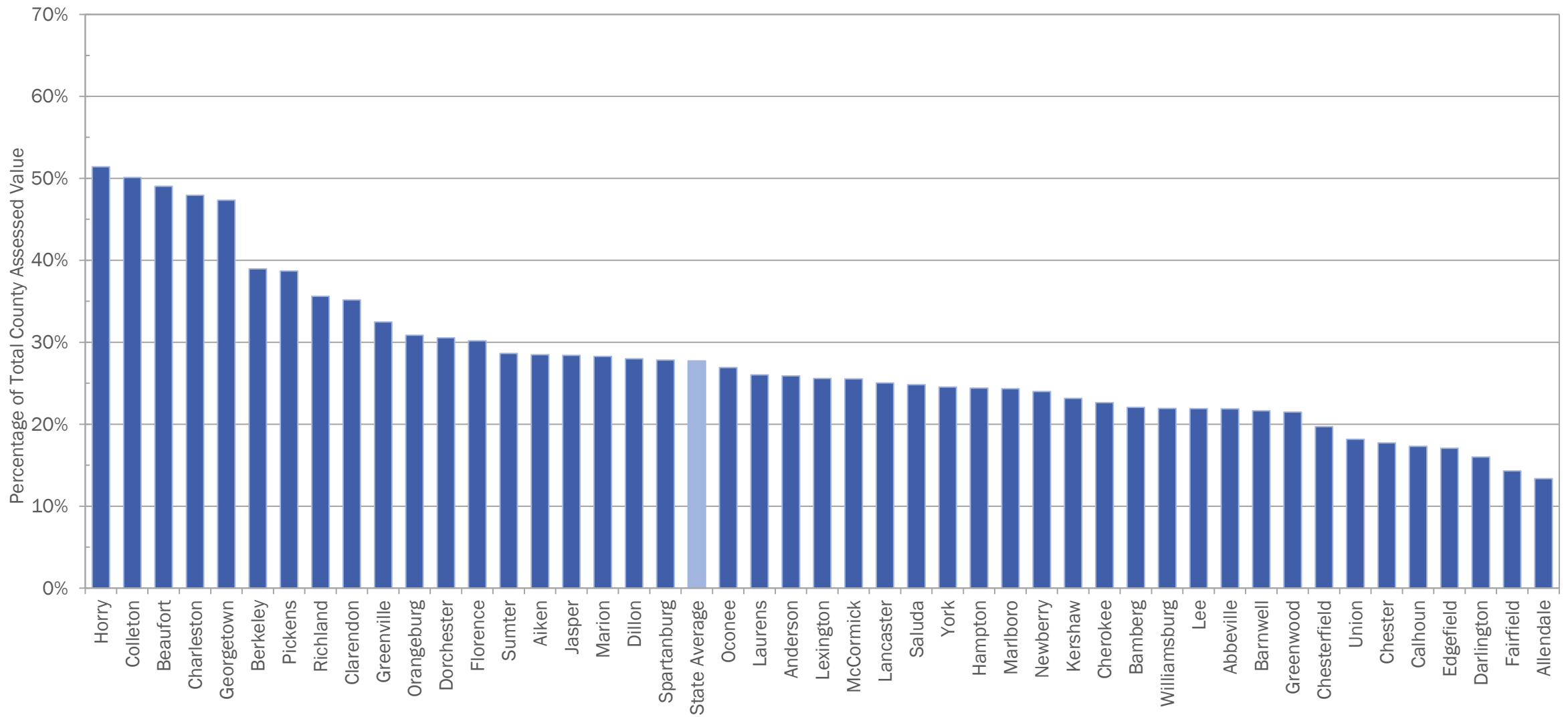
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COMMERCIAL & RENTAL PROPERTY ASSESSED VALUE
Tax Year 2024



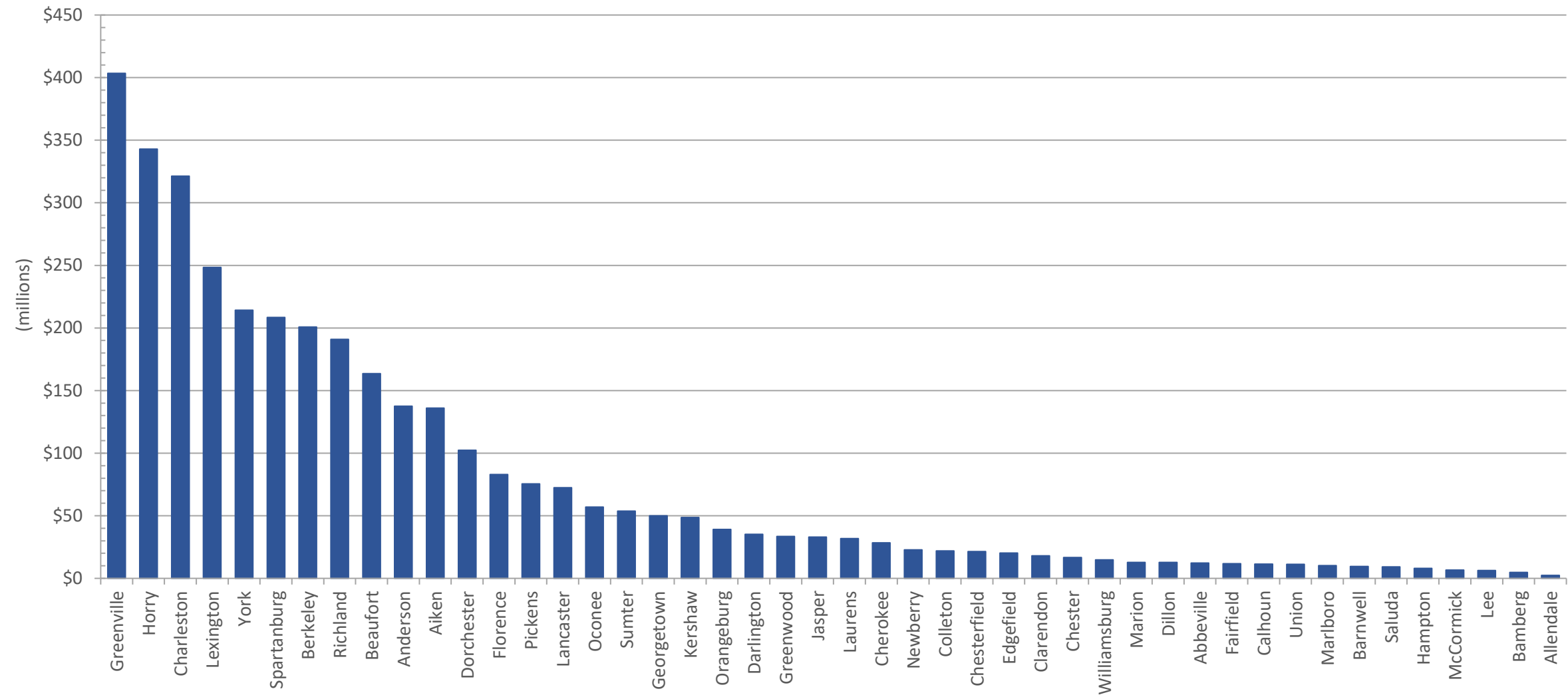
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COMMERCIAL & RENTAL PROPERTY VALUE as a Percentage of Total County Assessed Value - Tax Year 2024



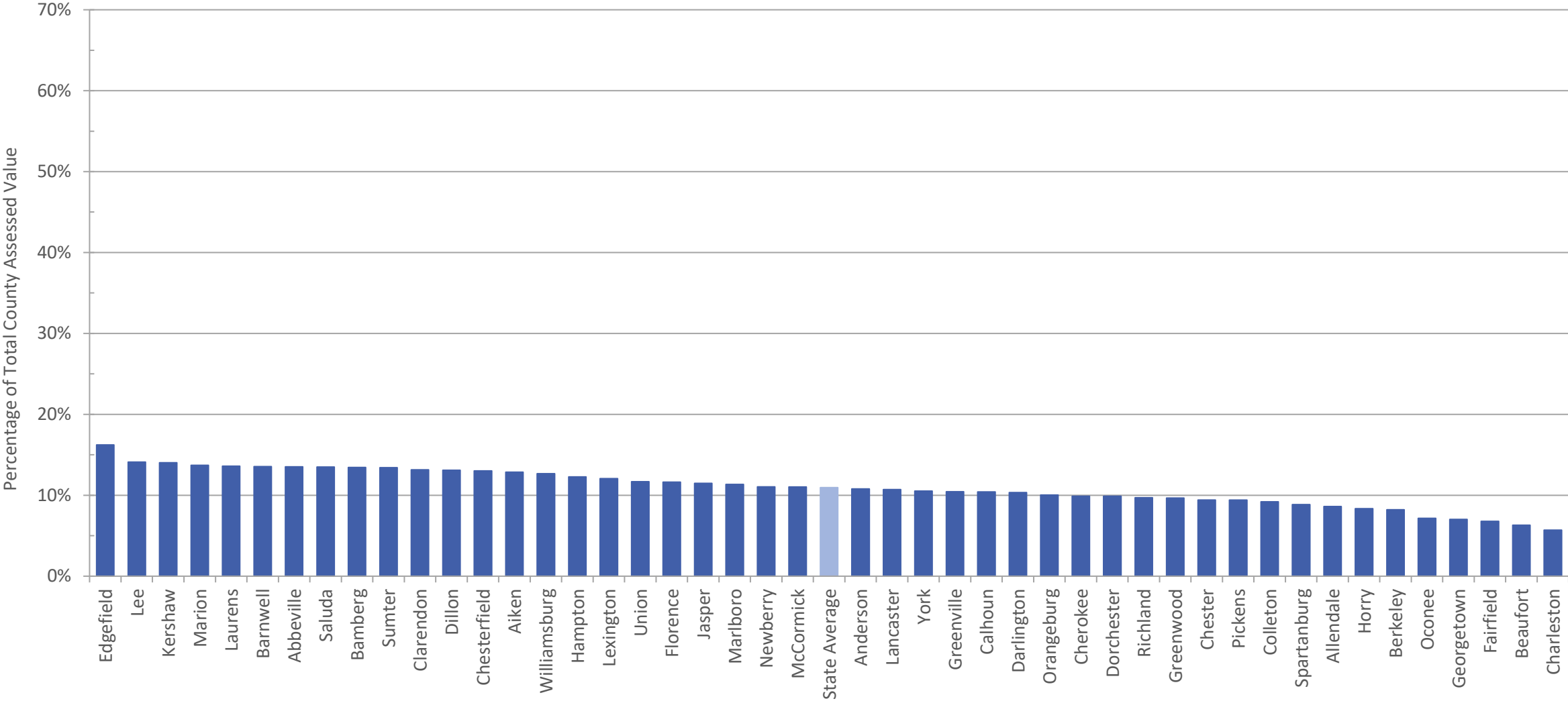
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PERSONAL PROPERTY (VEHICLES) ASSESSED VALUE
Tax Year 2024



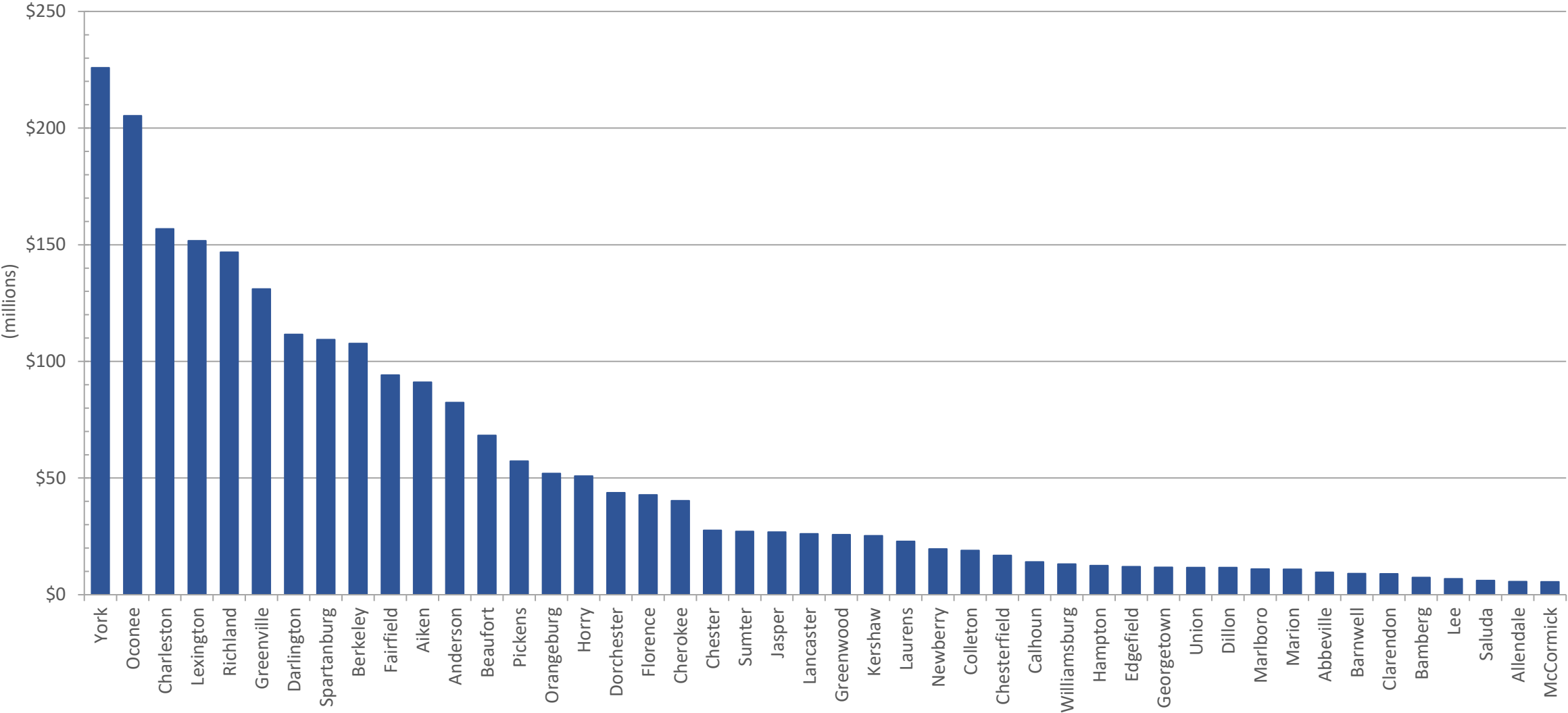
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PERSONAL PROPERTY VALUE (VEHICLES)
as a Percentage of Total County Assessed Value - Tax Year 2024



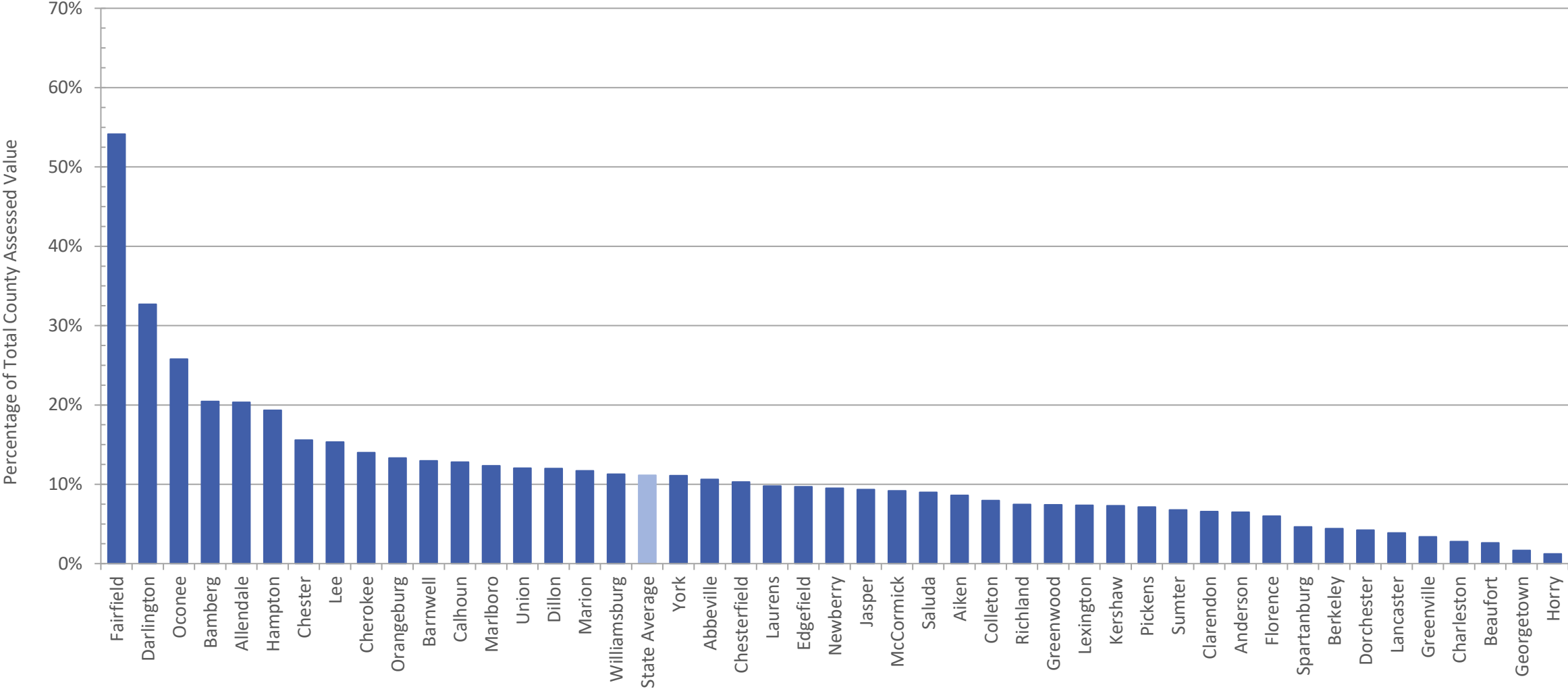
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UTILITY PROPERTY ASSESSED VALUE
Tax Year 2024



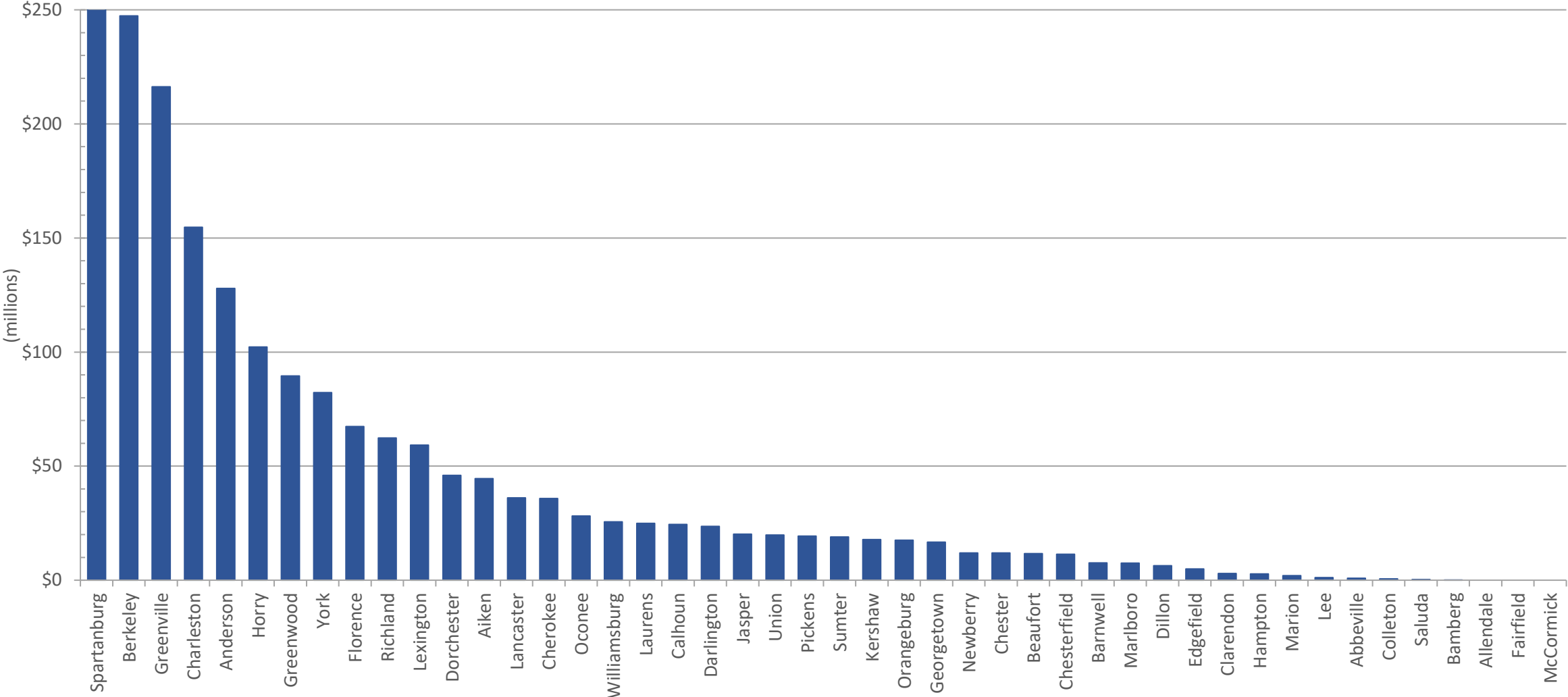
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UTILITY PROPERTY VALUE
as a Percentage of Total County Assessed Value - Tax Year 2024



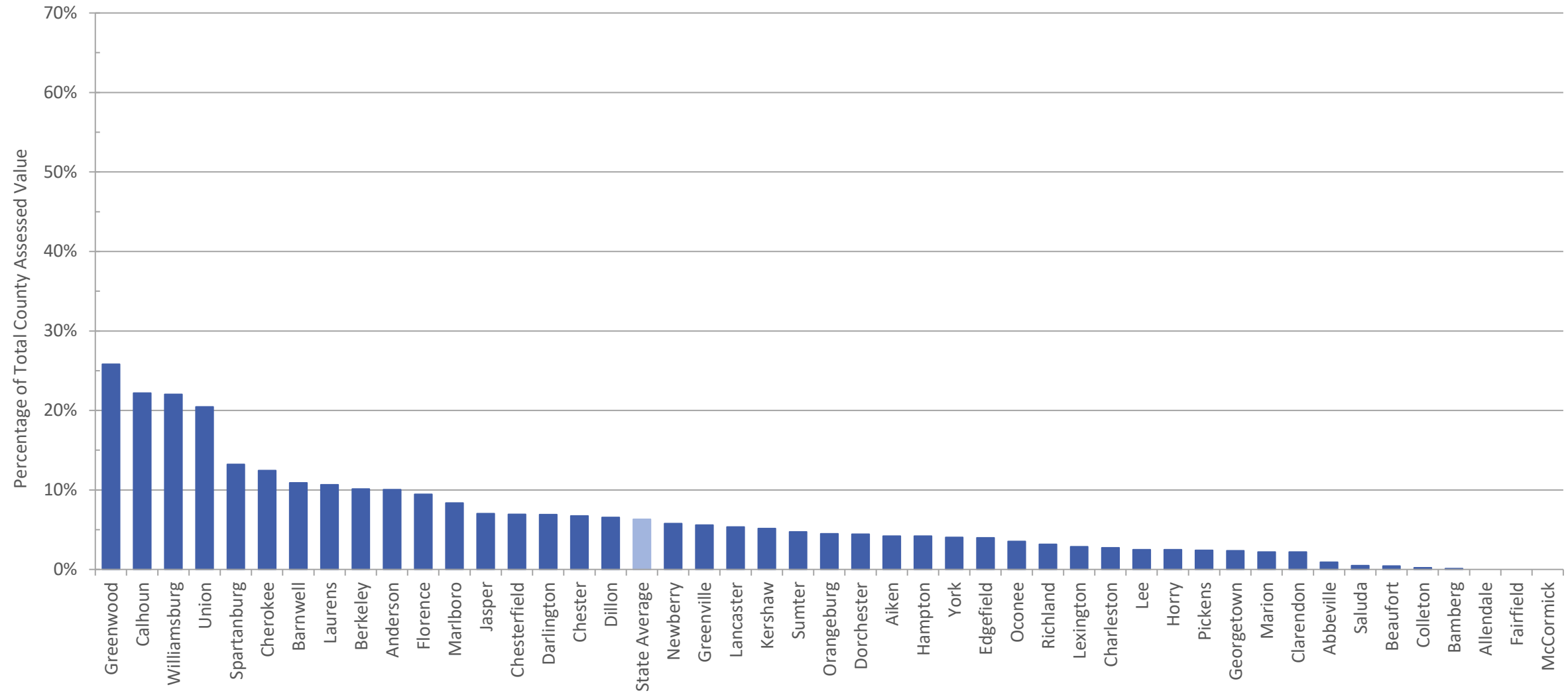
Data Source: Department of Revenue Index of Taxpaying Ability 2026 mkm-10/05/2026

FEE-IN-LIEU PROPERTY ASSESSED VALUE*
Tax Year 2024



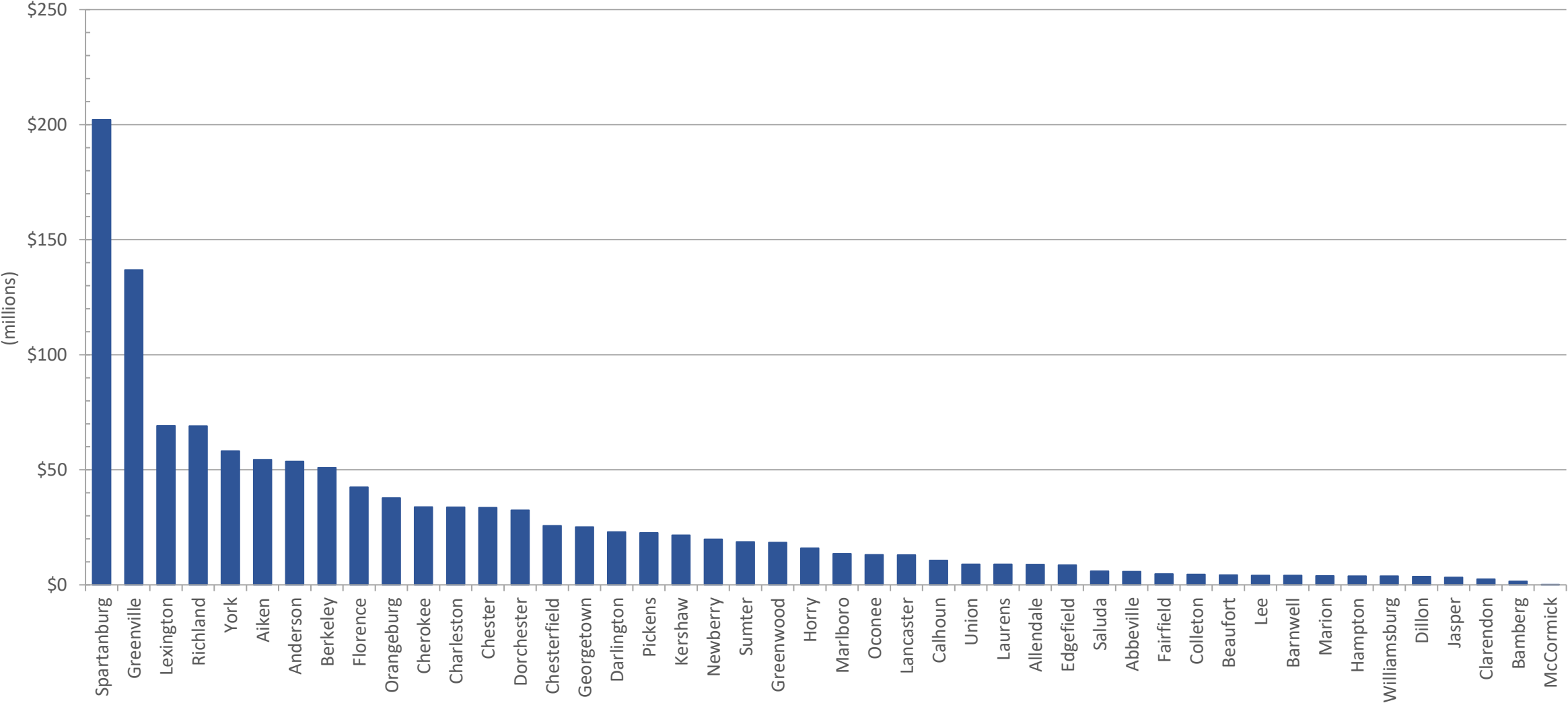
*Fee-in-lieu assessed values imputed by DOR based upon total fee-in-lieu revenue divided by total millage.
Data Source: Department of Revenue Index of Taxpaying Ability 2026 mkm-10/05/2026

FEE-IN-LIEU PROPERTY VALUE*
as a Percentage of Total County Assessed Value - Tax Year 2024



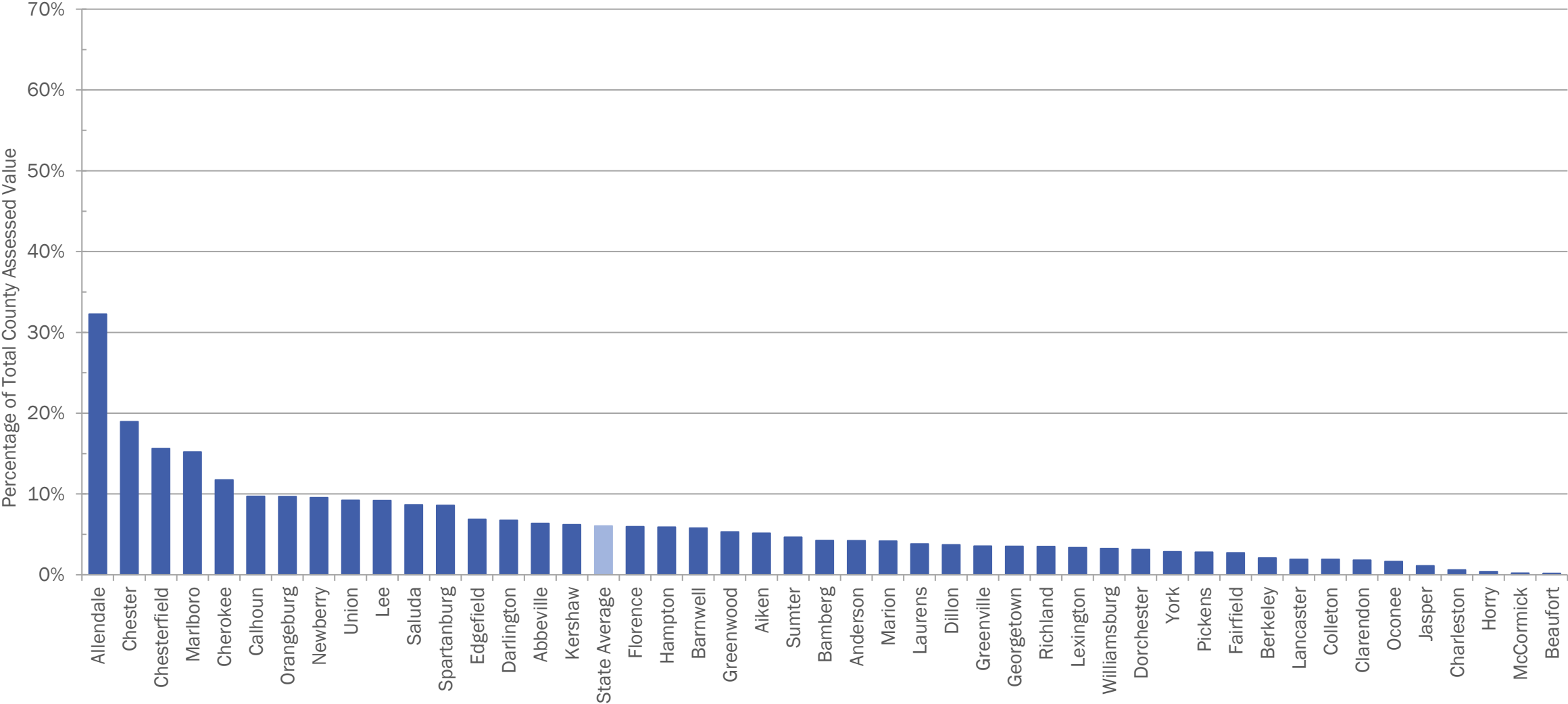
*Fee-in-lieu assessed values imputed by DOR based upon total fee-in-lieu revenue divided by total millage.
Data Source: Department of Revenue Index of Taxpaying Ability 2026 mkm-10/05/2026

MANUFACTURING PROPERTY ASSESSED VALUE
Tax Year 2024



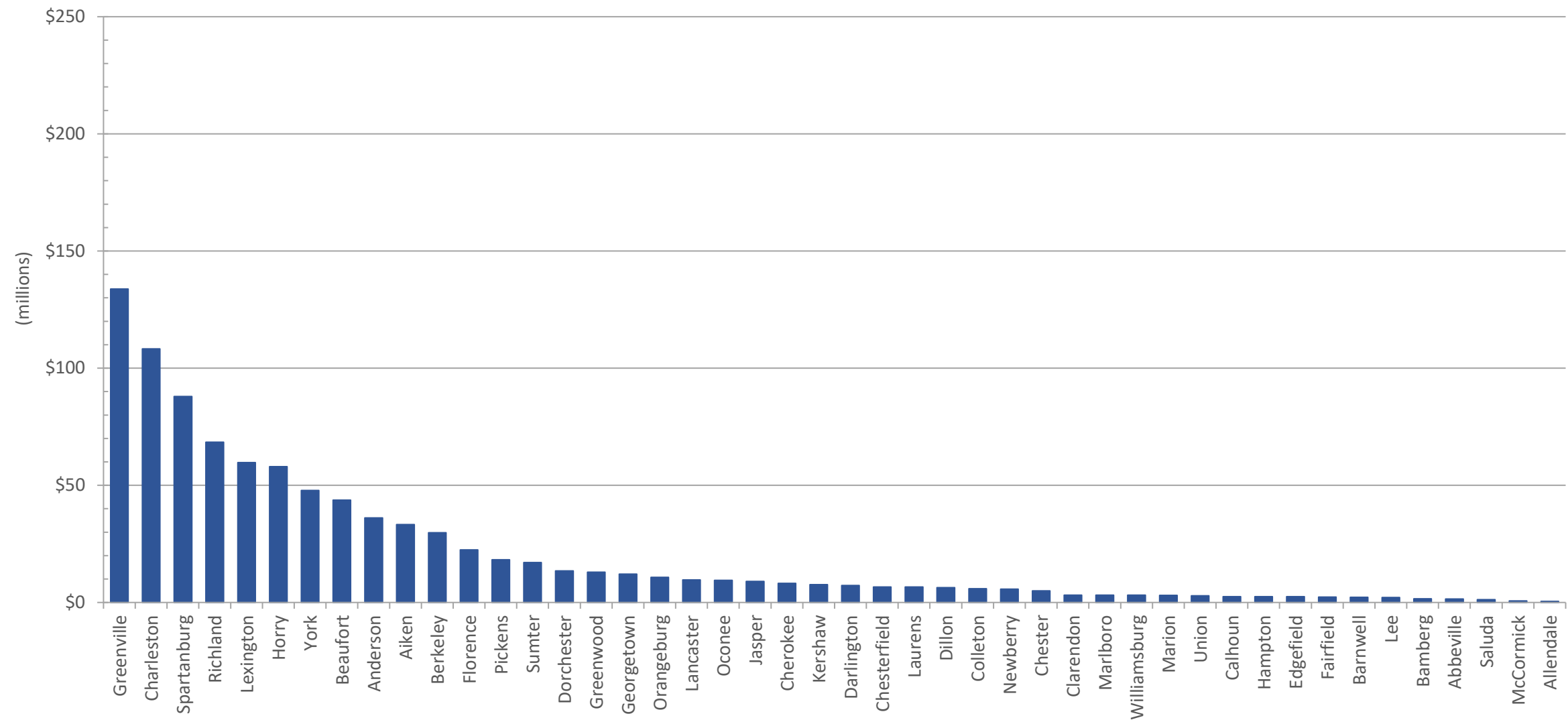
Data Source: Department of Revenue Index of Taxpaying Ability 2026 mkm-10/05/2026

MANUFACTURING PROPERTY VALUE
as a Percentage of Total County Assessed Value - Tax Year 2024



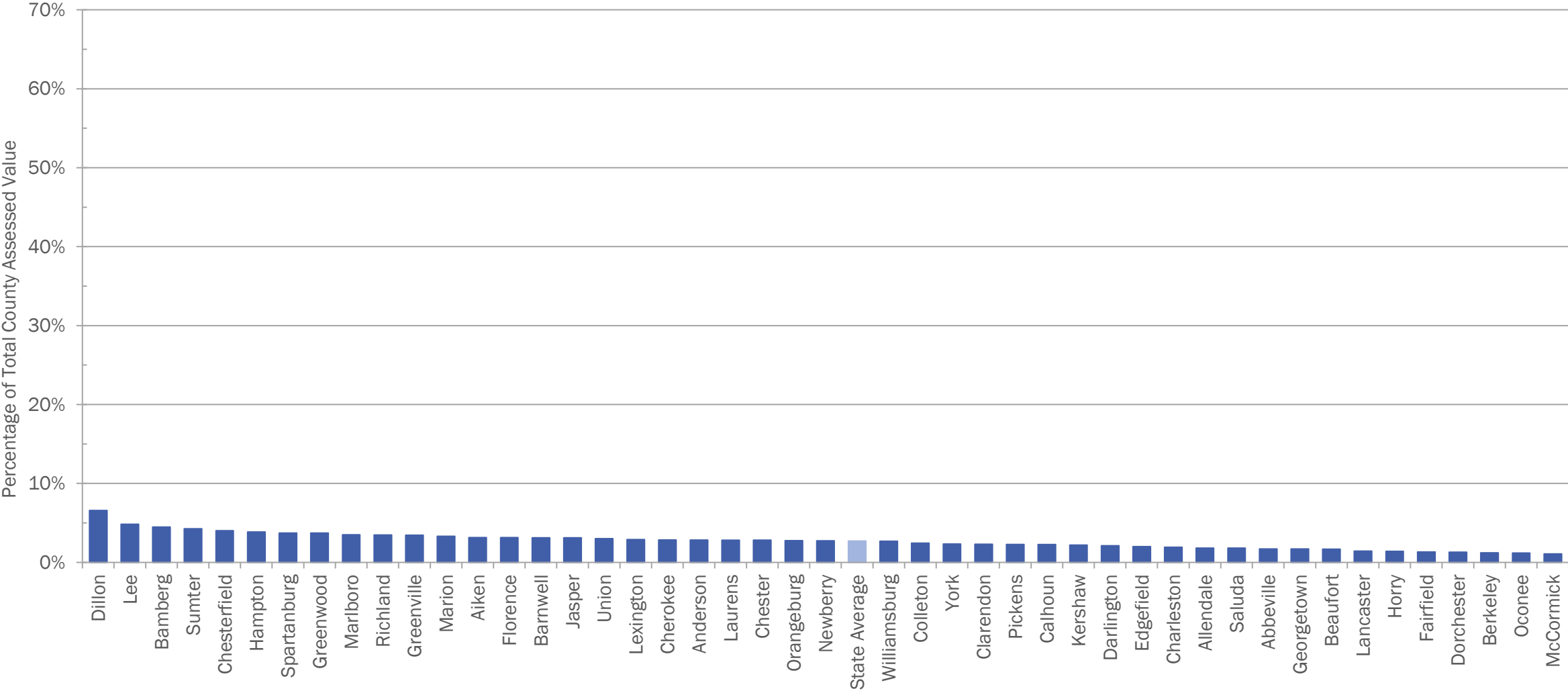
Data Source: Department of Revenue Index of Taxpaying Ability 2026 mkm-10/05/2026

BUSINESS PERSONAL PROPERTY ASSESSED VALUE
Tax Year 2024



Data Source: Department of Revenue Index of Taxpaying Ability 2026 mkm-10/05/2026

BUSINESS PERSONAL PROPERTY VALUE
as a Percentage of Total County Assessed Value - Tax Year 2024



Data Source: Department of Revenue Index of Taxpaying Ability 2026 mkm-10/05/2026