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South Carolina House of Representatives

Legislative Update & Research Reports

Robert J. Sheheen, Speaker of the House

Vol. 5

March 8, 1988

No. 9

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MAR 10 1988

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Printed by the Legislative Council

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House Week in Review

More bills received third reading last week as the House spent its time again debating highway safety proposals -- this time the Senate bill -- and gave final approval to updating the language in Article III of the State Constitution.

Bumping the Bumper Stickers

House members amended S.704, substituting most of the provisions approved in the House's version of the Highway Safety bill (H.3512). But legislators deleted from the House amendment the provision requiring first time DUI offenders to place "DUI Offender" bumper stickers on the front and rear bumpers of their vehicles. After considering a number of other amendments, the House gave the bill third reading approval and sent it back to the Senate.

Revisions to Article III

Like the Highway Safety bill, the House also gave third reading approval to H.3675, which proposes revisions to the Legislative Article of the State Constitution. A House Judiciary Committee amendment restored, in part, a section of Article III which gives legislators immunity from civil process or criminal arrest during their attendance in the General Assembly, except in cases of treason, felony or breach of the peace. H.3675 had deleted that section in its entirety.

The Judiciary Committee amendment, which was adopted by the House, restores the language giving legislators immunity from civil process or criminal arrest during their attendance in the General Assembly with the same exceptions. However, the Judiciary Committee amendment deletes the language which extends immunity ten days before and after the legislative session. Judiciary Committee Chairman David Wilkins explained that when the 10 day provision was written in 1895, it took legislators several days of travel to go to and from Columbia. The language now is outdated, he said.

The House approved the Judiciary Committee amendment and by a vote of 97-3 gave the bill second reading. House members gave final approval to the proposed constitutional revision Thursday.

House Election

The House also elected by acclamation District 26 Rep. Jim Mattos to the House Operations and Management Committee.

Proposed Changes in the State's Reserve Funds

The House recently passed two bills designed to make changes in the state's two reserve funds. H.3822 and joint resolution H.3823 are currently being considered by the Senate. The following is a brief explanation of the House-passed version of these two important pieces of legislation.

H.3822, General Reserve Fund and Capital Reserve Fund

Under provisions dealing with the General Reserve Fund, this bill would:

- change the name of the General Fund Reserve to the "General Reserve Fund."
- reduce the accumulated total in the General Reserve Fund from 4 to 3 percent of the general fund revenue of the latest completed fiscal year.
- require that the General Reserve Fund be used to cover year-end operating deficits.
- Require that funds be restored to the General Reserve Fund as outlined in joint resolution H.3823. This joint resolution proposes that if funds from the General Reserve Fund are used, they must be restored within three fiscal years until the 3 percent General Reserve Fund is again fully funded. A minimum of one percent must be restored to the fund each year during the first three years following the deficit.

(The Constitution allows the General Assembly to adjust the amount going into the General Fund Reserve between 3 and 5 percent by a special vote. This so-called "super vote" is approval by each chamber by two-thirds vote of the members present and voting, but not less than three-fifths of the total membership of the chamber.)

Under provisions dealing with the Capital Expenditure Fund, the bill would:

- change the name of the Capital Expenditure fund to the "Capital Reserve Fund."
- cap the appropriation to the Capital Reserve Fund at 2 percent of the general fund revenue of the latest completed fiscal year. (Under current law, the Capital Expenditure Fund would top off at 2.5 percent during the 1989-90 budget year. State law requires it to be funded at 1.5 percent in the 1987-88 budget and 2 percent in the 1988-89 budget.)
- provide that revenues in the Capital Reserve Fund only may be used for mid-year budget reductions. This would be determined prior to March 1. After March 1, the Capital Reserve Fund may be used to:
 - finance in cash previously authorized capital improvement bonds.
 - retire the interest or principal on bonds already issued.
 - pay for capital improvements or other non-recurring purposes. This use must be approved in separate legislation. These projects must be ranked in priority order and not funded until 30 days after the end of the fiscal year. No project on the priority list may be partially funded. If there are insufficient monies to fully fund a project on the priority list, the funds for the project will be returned to the Capital Reserve Fund.

Budget recommendations submitted by the Budget and Control Board must conform to the constitutional provisions regarding the state's reserve funds.

This bill would take effect after the General Assembly approves joint resolution H.3823.

Under the current statute, the Capital Expenditure Fund was initiated by saving .5 percent of the general fund estimate in the 1985-86 budget year. The fund increases as follows:

1986-87	1 percent
1987-88	1.5 percent
1988-89	2 percent
1989-90	2.5 percent cap

State law now says the Capital Expenditure Fund may be used for:

- retirement of state bonded indebtedness.
- to avoid the issuance of bonds for projects that are authorized but not issued.
- mid-year budget cuts.

H. 3823, Constitutional Provisions for the General Reserve and Capital Reserve Funds

This joint resolution would amend Section 36 of the State Constitution relating to the General Fund Reserve. It would also add Section 38 which would include the proposed Capital Reserve Fund in the Constitution.

This joint resolution would:

- change the name of the General Fund Reserve to the "General Reserve Fund."
- reduce the General Fund Reserve from 4 to 3 percent.
- delete the provision allowing the special vote (so-called "super vote") to adjust the amount going into the General Reserve Fund, thereby capping the fund at 3 percent.
- delete the provision requiring the General Assembly to review the General Fund Reserve every five years.
- provide a mechanism to restore the General Reserve Fund if used for year-end deficits. The joint resolution calls for the amount to be restored within three fiscal years until the 3 percent General Reserve Fund is fully restored. A minimum of one percent must be restored to the fund each year during the first three fiscal years following the deficit until the full 3 percent is restored.

(Currently the Constitution requires that if funds are used from the General Fund Reserve that the funding be restored within three fiscal years. One percent of the reserve must be restored during the first two fiscal years after the deficit, and 2 percent must be restored the third fiscal year following the deficit.)

In addition, the joint resolution would:

- require the maintenance of a 2 percent Capital Reserve Fund.
- provide that before March 1, the fund must be used to offset mid-year budget reductions.
- allow that after March 1, the Capital Reserve Fund could be used:
 - 1) to finance in cash previously authorized bonds.
 - 2) to retire interest or principal on bonds previously issued.
 - 3) for capital improvements or other non-recurring projects. Funds spent this way must be approved in separate legislation, ranking the projects in priority order for funding. These funds could not be used until 30 days after the end of the fiscal year. No projects could be partially funded. If there are insufficient funds to fully fund a project, the money for that project must be return to the Capital Reserve Fund.

If enacted by the General Assembly, this proposed constitutional amendment would have to be approved by the voters during the next general election.

Update on the Local Government Finance Act

Last month, the full Senate Finance Committee reported out a largely amended version of H.2368, the Local Government Finance Act. Now known as the "Property Tax Reform Act," a number of significant changes have been made to the bill. The bill currently is up for second reading in the Senate.

Here is a breakdown of the difference between the House-passed version of H.2368 and the bill as amended by the Senate Finance Committee. Following this information is a listing by county and municipality of the impact of the property tax rollback provision in the Senate Finance Committee version of the bill.

Senate: The name of the act is "Property Tax Reform Act."
House: The name of the act is "Local Government Finance Act."

Senate: A local option sales tax of one cent could be levied.
House: A local option sales tax of either one-half or one cent could be levied.

Senate: A public hearing on the proposed tax must be held prior to second reading of the ordinance by county council. After second reading and prior to third reading, the county council must conduct a referendum. A majority of the voters voting in the referendum must approve the tax in order for it to be levied. The date for the referendum must be the next general election after second reading.
House: Prior to second reading, the county council may conduct public hearings. A referendum may be conducted before third reading and may be at the time of a general election or a special election, which is held not more than 60 days after the proposed ordinance has received second reading approval. A local option sales tax referendum may not be held more than once in 12 months. The expense of the referendum must be borne by the county.

Senate: Counties and cities must use 100 percent of the proceeds from the tax to reduce county and city property taxes. The Senate amendment specifies that taxes under the rollback provision include those used to pay the operating costs of county and city services, including police, fire, sanitation, health care, EMS, hospital, indigent care, recreation, zoo, transportation, water, sewer, libraries, TEC, economic development, general administration and others.

If funds remain after the county and city property tax rollback, the remaining revenue must be used to rollback school district taxes. (Excess revenue would be distributed to the school districts based on the index of taxpaying ability).

House: Mandatory rollback in property taxes would be at least 33 1/3 percent the first year and 50 percent the second and all subsequent years. The required rollback applies to county taxes only. School tax also are exempt from the rollback provision.

Senate: After the mandatory property tax rollback, distribution of tax proceeds would be one-third (1/3) distributed directly back to the counties; two-thirds (2/3) distributed to the cities and counties. Of the latter amount, 50 percent would be distributed based on population; 50 percent on the location of the sale.

House: After the mandatory property tax rollback, distribution to the cities and counties would be 50 percent allocated on a population basis; 50 percent on the location of the sale.

Senate: The Tax Commission would collect the tax, deducting from it an administrative fee of no more than 1 percent. The Commission would then deposit the revenue with the State Treasurer in a "Local Sales and Use Tax Fund," which is separate from the state general fund. The State Treasurer would allocate the revenue monthly based on the distribution formula outlined above.

House: The Tax Commission would collect the tax, deducting from it an administrative fee of no more than 1 percent. The Commission would then deposit the revenue with the State Treasurer in a "Local Sales and Use Tax Fund, which is separate from the state General Fund. The State Treasurer would allocate the revenue quarterly based on the distribution formula outlined above.

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Senate: The sales tax could be implemented by the county only on June 1 following approval by referendum. The tax could not be imposed unless the Tax Commission and the State Treasurer receive a certified copy of the ordinance 90 days before the effective date.

House: Counties could implement the sales tax only at the beginning of a quarter. No imposition of the tax is effective unless the Tax Commission receives a certified copy of the ordinance 180 days prior to the effective date.

Senate: Interest accrued on the Local Sales and Use Tax Fund goes to the state General Fund.

House: Interest accrued on the Local Sales and Use Tax Fund would be returned to the local governments based on the distribution formula described above.

Senate: County and city tax bills must show the adjusted millage and what the millage would have been before the rollback.

House: The tax bill of each property taxpayer in the county would show "in a prominent manner" the millage rate before the rollback, the adjusted millage rate, the original tax and the adjusted tax amount.

Excess Funds After the 100 Percent Rollback

Under provisions of the Senate Finance Committee amendments, a number of counties and municipalities would have excess revenue from a 1 percent local option sales tax even after an ad valorem tax rollback of 100 percent. Here is a list of those counties and municipalities that would have the excess revenue. The data are based on 1986 tax figures and were compiled by the State Tax Commission last month. The municipalities are grouped by county.

It is important to note that municipalities other than the ones listed here also may have excess revenue from the local option sales tax after the 100 percent rollback. However, data on ad valorem taxes and the 1986 millage rates of a number of municipalities were unavailable when the Tax Commission compiled this list. Therefore, the impact of the rollback on the projected sales tax revenue of some municipalities is unknown at this time.

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<u>Counties</u>	<u>Excess Revenue</u>
Florence	\$1,116,611
Kershaw	\$619,375
Richland	\$6,446,227
Sumter	\$626,253

<u>Municipalities</u>	<u>Excess Revenue</u>
Abbeville County	
Calhoun Falls	\$19,947
Donalds	\$3,395
Due West	\$1,154
Aiken County	
Wagener	\$16,785
Anderson County	
West Pelzer	\$9,427
Beaufort County	
Bluffton	\$7,059
Hilton Head Island	\$542,811
Berkeley County	
Bonneau	\$7,032
Goose Creek	\$101,656
Jamestown	\$3,933
Moncks Corner	\$810,314
Calhoun County	
Cameron	\$26,657
Charleston County	
Lincolnton	\$18,309
McClellanville	\$15,766
Ravenel	\$88,378

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<u>Municipalities</u>	<u>Excess Revenue</u>
Cherokee County	
Gaffney	\$475,309
Chester County	
Fort Lawn	\$3,025
Richburg	\$3,755
Chesterfield County	
Patrick	\$8,953
Dorchester County	
Harleyville	\$3,115
St. George	\$34,833
Fairfield County	
Winnsboro	\$4,880
Florence County	
Coward	\$10,462
Johnsonville	\$6,108
Olanta	\$1,916
Pamplico	\$4,544
Scranton	\$21,116
Greenville County	
City View	\$69,308
Greenwood County	
Troy	\$2,511
Hampton County	
Luray	\$4,551
Varnville	\$26,274
Horry County	
Loris	\$18,219

<u>Municipalities</u>	<u>Excess Revenues</u>
Jasper County	
Ridgeland	\$54,235
Kershaw County	
Elgin	\$14,987
Laurens County	
Gray Court	\$5,333
Lexington County	
Chapin	\$182,170
Gilbert	\$14,141
Irmo	\$110,785
Lexington	\$120,094
West Columbia	\$145,268
McCormick County	
Plum Branch	\$3,344
Newberry County	
Little Mountain	\$11,840
Pomaria	\$7,245
Oconee County	
West Union	\$3,516
Orangeburg County	
Bowman	\$3,352
Branchville	\$8,752
Cope	\$3,551
Cordova	\$4,176
Neeses	\$20,168
North	\$39,910
Norway	\$8,323
Orangeburg	\$334,587
Rowesville	\$7,996
Vance	\$5,742
Woodford	\$14,230

<u>Municipalities</u>	<u>Excess Revenue</u>
Pickens County	
Norris	\$712
Pickens	\$41,704
Six Mile	\$4,535
Richland County	
Blythewood	\$8,471
Eastover	\$18,104
Forest Acres	\$125,401
Spartanburg County	
Inman	\$14,015
Lyman	\$30,732
Pacolet	\$4,939
Wellford	\$49,372
Sumter County	
Pinewood	\$2,983
Williamsburg County	
Lane	\$768
York County	
Hickery Grove	\$6,775

Property Tax Saved for Selected Property Owners

The following two pages show a breakdown by county of the property tax savings for certain homeowners, commercial property owners and manufacturers if the Senate Finance Committee version of the bill with the 100 percent rollback provision is enacted. Thanks to the State Tax Commission for the information.

PROPERTY TAXES SAVED FOR SELECTED PROPERTY OWNERS

CITY/COUNTY	1986 MILLAGE RATE	ESTIMATED MILLAGE RATE	\$50,000 HOME COUNTY TAX	\$50,000 HOME WITH ROLLBACK	SAVINGS	\$100,000 COMMERCIAL COUNTY TAX	\$100,000 COMMERCIAL WITH ROLLBACK	SAVINGS	\$1,000,000 MANUFACTURER COUNTY TAX	\$1,000,000 MANUFACTURER WITH ROLLBACK	SAVINGS
ABBEVILLE COUNTY	0.0290	0.0120	\$58	\$24	\$34	\$174	\$72	\$102	\$3,045	\$1,260	\$1,785
AIKEN COUNTY	0.0484	0.0190	\$97	\$38	\$59	\$290	\$114	\$176	\$5,082	\$1,995	\$3,087
ALLENDALE COUNTY	0.0780	0.0590	\$156	\$118	\$38	\$468	\$354	\$114	\$8,190	\$6,195	\$1,995
ANDERSON COUNTY	0.0343	0.0030	\$69	\$6	\$63	\$206	\$18	\$188	\$3,602	\$315	\$3,287
BAMBERG COUNTY	0.0535	0.0250	\$107	\$50	\$57	\$321	\$150	\$171	\$5,618	\$2,625	\$2,993
BARNWELL COUNTY	0.0350	0.0160	\$70	\$32	\$38	\$210	\$96	\$114	\$3,675	\$1,680	\$1,995
BEAUFORT COUNTY	0.0400	0.0240	\$80	\$48	\$32	\$240	\$144	\$96	\$4,200	\$2,520	\$1,680
BERKELEY COUNTY	0.0270	0.0040	\$54	\$8	\$46	\$162	\$24	\$138	\$2,835	\$420	\$2,415
CALHOUN COUNTY	0.0370	0.0260	\$74	\$52	\$22	\$222	\$156	\$66	\$3,885	\$2,730	\$1,155
CHARLESTON COUNTY	0.0511	0.0110	\$102	\$22	\$80	\$307	\$66	\$241	\$5,366	\$1,155	\$4,211
CHEROKEE COUNTY	0.0258	0.0000	\$52	\$0	\$52	\$155	\$0	\$155	\$2,709	\$0	\$2,709
CHESTER COUNTY	0.0705	0.0480	\$141	\$96	\$45	\$423	\$288	\$135	\$7,403	\$5,040	\$2,362
CHESTERFIELD COUNTY	0.0300	0.0090	\$60	\$18	\$42	\$180	\$54	\$126	\$3,150	\$945	\$2,205
CLARENDON COUNTY	0.0580	0.0220	\$116	\$44	\$72	\$348	\$132	\$216	\$6,090	\$2,310	\$3,780
COLLETON COUNTY	0.0380	0.0100	\$76	\$20	\$56	\$228	\$60	\$168	\$3,990	\$1,050	\$2,940
DARLINGTON COUNTY	0.0290	0.0040	\$58	\$8	\$50	\$174	\$24	\$150	\$3,045	\$420	\$2,625
DILLON COUNTY	0.0390	0.0020	\$78	\$4	\$74	\$234	\$12	\$222	\$4,095	\$210	\$3,885
DORCHESTER COUNTY	0.0415	0.0130	\$83	\$26	\$57	\$249	\$78	\$171	\$4,358	\$1,365	\$2,993
EDGEFIELD COUNTY	0.0459	0.0030	\$92	\$6	\$86	\$275	\$18	\$257	\$4,820	\$315	\$4,505
FAIRFIELD COUNTY	0.0788	0.0720	\$158	\$144	\$14	\$473	\$432	\$41	\$8,274	\$7,560	\$714
FLORENCE COUNTY	0.0415	0.0000	\$83	\$0	\$83	\$249	\$0	\$249	\$4,358	\$0	\$4,358
GEORGETOWN COUNTY	0.0467	0.0320	\$93	\$64	\$29	\$280	\$192	\$88	\$4,904	\$3,360	\$1,544
GREENVILLE COUNTY	0.0477	0.0080	\$95	\$16	\$79	\$286	\$48	\$238	\$5,009	\$840	\$4,169

PROPERTY TAXES SAVED FOR SELECTED PROPERTY OWNERS

CITY/COUNTY	1986 MILLAGE RATE	ESTIMATED MILLAGE RATE	\$50,000 HOME COUNTY TAX	\$50,000 HOME WITH ROLLBACK	SAVINGS	\$100,000 COMMERCIAL COUNTY TAX	\$100,000 COMMERCIAL WITH ROLLBACK	SAVINGS	\$1,000,000 MANUFACTURER COUNTY TAX	\$1,000,000 MANUFACTURER WITH ROLLBACK	SAVINGS
GREENWOOD COUNTY	0.0342	0.0090	\$68	\$18	\$50	\$205	\$54	\$151	\$3,591	\$945	\$2,646
HAMPION COUNTY	0.0440	0.0120	\$88	\$24	\$64	\$264	\$72	\$192	\$4,620	\$1,260	\$3,360
HORRY COUNTY	0.0446	0.0110	\$89	\$22	\$67	\$268	\$66	\$202	\$4,683	\$1,155	\$3,528
JASPER COUNTY	0.0660	0.0200	\$132	\$40	\$92	\$396	\$120	\$276	\$6,930	\$2,100	\$4,830
KERSHAW COUNTY	0.0323	0.0000	\$65	\$0	\$65	\$194	\$0	\$194	\$3,395	\$0	\$3,395
LANCASTER COUNTY	0.0600	0.0290	\$120	\$58	\$62	\$360	\$174	\$186	\$6,300	\$3,045	\$3,255
LAURENS COUNTY	0.0340	0.0080	\$68	\$16	\$52	\$204	\$48	\$156	\$3,570	\$840	\$2,730
LEE COUNTY	0.0568	0.0290	\$114	\$58	\$56	\$341	\$174	\$167	\$5,964	\$3,045	\$2,919
LEXINGTON COUNTY	0.0506	0.0160	\$101	\$32	\$69	\$304	\$96	\$208	\$5,313	\$1,680	\$3,633
MARION COUNTY	0.0470	0.0180	\$94	\$36	\$58	\$282	\$108	\$174	\$4,935	\$1,890	\$3,045
MARLBORO COUNTY	0.0350	0.0100	\$70	\$20	\$50	\$210	\$60	\$150	\$3,675	\$1,050	\$2,625
MCCORMICK COUNTY	0.0710	0.0480	\$142	\$96	\$46	\$426	\$288	\$138	\$7,455	\$5,040	\$2,415
NEWBERRY COUNTY	0.0540	0.0130	\$108	\$26	\$82	\$324	\$78	\$246	\$5,670	\$1,365	\$4,305
OCONEE COUNTY	0.0370	0.0220	\$74	\$44	\$30	\$222	\$132	\$90	\$3,885	\$2,310	\$1,575
ORANGEBURG COUNTY	0.0520	0.0030	\$104	\$6	\$98	\$312	\$18	\$294	\$5,460	\$315	\$5,145
PICKENS COUNTY	0.0430	0.0210	\$86	\$42	\$44	\$258	\$126	\$132	\$4,515	\$2,205	\$2,310
RICHLAND COUNTY	0.0515	0.0000	\$103	\$0	\$103	\$309	\$0	\$309	\$5,408	\$0	\$5,408
SALUDA COUNTY	0.0443	0.0100	\$89	\$20	\$69	\$266	\$60	\$206	\$4,646	\$1,050	\$3,596
SPARTANBURG COUNTY	0.0570	0.0090	\$114	\$18	\$96	\$342	\$54	\$288	\$5,985	\$945	\$5,040
SUMTER COUNTY	0.0456	0.0000	\$91	\$0	\$91	\$274	\$0	\$274	\$4,788	\$0	\$4,788
UNION COUNTY	0.0709	0.0530	\$142	\$106	\$36	\$425	\$318	\$107	\$7,445	\$5,565	\$1,880
WILLIAMSBURG COUNTY	0.0650	0.0320	\$130	\$64	\$66	\$390	\$192	\$198	\$6,825	\$3,360	\$3,465
YORK COUNTY	0.0304	0.0010	\$61	\$2	\$59	\$182	\$6	\$176	\$3,192	\$105	\$3,087

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AIKEN COUNTY	0.0484	0.0190	\$97	\$38	\$59	\$290	\$114	\$176	\$5,082	\$1,995	\$3,087
ALLENDALE COUNTY	0.0780	0.0590	\$156	\$118	\$38	\$468	\$354	\$114	\$8,190	\$6,195	\$1,995
ANDERSON COUNTY	0.0343	0.0030	\$69	\$6	\$63	\$206	\$18	\$188	\$3,602	\$315	\$3,287
BAMBERG COUNTY	0.0535	0.0250	\$107	\$50	\$57	\$321	\$150	\$171	\$5,618	\$2,625	\$2,993
BARNWELL COUNTY	0.0350	0.0160	\$70	\$32	\$38	\$210	\$96	\$114	\$3,675	\$1,680	\$1,995
BEAUFORT COUNTY	0.0400	0.0240	\$80	\$48	\$32	\$240	\$144	\$96	\$4,200	\$2,520	\$1,680
BERKELEY COUNTY	0.0270	0.0040	\$54	\$8	\$46	\$162	\$24	\$138	\$2,835	\$420	\$2,415
CALHOUN COUNTY	0.0370	0.0260	\$74	\$52	\$22	\$222	\$156	\$66	\$3,885	\$2,730	\$1,155
CHARLESTON COUNTY	0.0511	0.0110	\$102	\$22	\$80	\$307	\$66	\$241	\$5,366	\$1,155	\$4,211
CHEROKEE COUNTY	0.0258	0.0000	\$52	\$0	\$52	\$155	\$0	\$155	\$2,709	\$0	\$2,709
CHESTER COUNTY	0.0705	0.0480	\$141	\$96	\$45	\$423	\$288	\$135	\$7,403	\$5,040	\$2,362
CHESTERFIELD COUNTY	0.0300	0.0090	\$60	\$18	\$42	\$180	\$54	\$126	\$3,150	\$945	\$2,205
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DILLON COUNTY	0.0390	0.0020	\$78	\$4	\$74	\$234	\$12	\$222	\$4,095	\$210	\$3,885
DORCHESTER COUNTY	0.0415	0.0130	\$83	\$26	\$57	\$249	\$78	\$171	\$4,358	\$1,365	\$2,993
EDGEFIELD COUNTY	0.0459	0.0030	\$92	\$6	\$86	\$275	\$18	\$257	\$4,820	\$315	\$4,505
FAIRFIELD COUNTY	0.0788	0.0720	\$158	\$144	\$14	\$473	\$432	\$41	\$8,274	\$7,560	\$714
FLORENCE COUNTY	0.0415	0.0000	\$83	\$0	\$83	\$249	\$0	\$249	\$4,358	\$0	\$4,358
GEORGETOWN COUNTY	0.0467	0.0320	\$93	\$64	\$29	\$280	\$192	\$88	\$4,904	\$3,360	\$1,544
GREENVILLE COUNTY	0.0477	0.0080	\$95	\$16	\$79	\$286	\$48	\$238	\$5,009	\$840	\$4,169

Information Courtesy of the S.C. Tax Commission

PROPERTY TAXES SAVED FOR SELECTED PROPERTY OWNERS

CITY/COUNTY	1986 MILLAGE RATE	ESTIMATED MILLAGE RATE	\$50,000 HOME COUNTY TAX	\$50,000 HOME WITH ROLLBACK	SAVINGS	\$100,000 COMMERCIAL COUNTY TAX	\$100,000 COMMERCIAL WITH ROLLBACK	SAVINGS	\$1,000,000 MANUFACTURER COUNTY TAX	\$1,000,000 MANUFACTURER WITH ROLLBACK	SAVINGS
GREENWOOD COUNTY	0.0342	0.0090	\$68	\$18	\$50	\$205	\$54	\$151	\$3,591	\$945	\$2,646
HAMPTON COUNTY	0.0440	0.0120	\$88	\$24	\$64	\$264	\$72	\$192	\$4,620	\$1,260	\$3,360
HORRY COUNTY	0.0446	0.0110	\$89	\$22	\$67	\$268	\$66	\$202	\$4,683	\$1,155	\$3,528
JASPER COUNTY	0.0660	0.0200	\$132	\$40	\$92	\$396	\$120	\$276	\$6,930	\$2,100	\$4,830
KERSHAW COUNTY	0.0323	0.0000	\$65	\$0	\$65	\$194	\$0	\$194	\$3,395	\$0	\$3,395
LANCASTER COUNTY	0.0600	0.0290	\$120	\$58	\$62	\$360	\$174	\$186	\$6,300	\$3,045	\$3,255
LAURENS COUNTY	0.0340	0.0080	\$68	\$16	\$52	\$204	\$48	\$156	\$3,570	\$840	\$2,730
LEE COUNTY	0.0568	0.0290	\$114	\$58	\$56	\$341	\$174	\$167	\$5,964	\$3,045	\$2,919
LEXINGTON COUNTY	0.0506	0.0160	\$101	\$32	\$69	\$304	\$96	\$208	\$5,313	\$1,680	\$3,633
MARION COUNTY	0.0470	0.0180	\$94	\$36	\$58	\$282	\$108	\$174	\$4,935	\$1,890	\$3,045
MARLBORO COUNTY	0.0350	0.0100	\$70	\$20	\$50	\$210	\$60	\$150	\$3,675	\$1,050	\$2,625
MCCORMICK COUNTY	0.0710	0.0480	\$142	\$96	\$46	\$426	\$288	\$138	\$7,455	\$5,040	\$2,415
NEWBERRY COUNTY	0.0540	0.0130	\$108	\$26	\$82	\$324	\$78	\$246	\$5,670	\$1,365	\$4,305
OCONEE COUNTY	0.0370	0.0220	\$74	\$44	\$30	\$222	\$132	\$90	\$3,885	\$2,310	\$1,575
ORANGEBURG COUNTY	0.0520	0.0030	\$104	\$6	\$98	\$312	\$18	\$294	\$5,460	\$315	\$5,145
PICKENS COUNTY	0.0430	0.0210	\$86	\$42	\$44	\$258	\$126	\$132	\$4,515	\$2,205	\$2,310
RICHLAND COUNTY	0.0515	0.0000	\$103	\$0	\$103	\$309	\$0	\$309	\$5,408	\$0	\$5,408
SALUDA COUNTY	0.0443	0.0100	\$89	\$20	\$69	\$266	\$60	\$206	\$4,646	\$1,050	\$3,596
SPARTANBURG COUNTY	0.0570	0.0090	\$114	\$18	\$96	\$342	\$54	\$288	\$5,985	\$945	\$5,040
SUMTER COUNTY	0.0456	0.0000	\$91	\$0	\$91	\$274	\$0	\$274	\$4,788	\$0	\$4,788
UNION COUNTY	0.0709	0.0530	\$142	\$106	\$36	\$425	\$318	\$107	\$7,445	\$5,565	\$1,880
WILLIAMSBURG COUNTY	0.0650	0.0320	\$130	\$64	\$66	\$390	\$192	\$198	\$6,825	\$3,360	\$3,465
YORK COUNTY	0.0304	0.0010	\$61	\$2	\$59	\$182	\$6	\$176	\$3,192	\$105	\$3,087