

South Carolina Department of Education - Office of Finance  
Membership Report 135 Day **FINAL**  
Fiscal Year 2020 - 2021

### District Summary - 999

Page 1

# 135 ADM - Sales Tax Credit Factor

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email: "BPecori@lex-co.com Pecori, Brittney"  
To: email: "mrawls@lexrich5.org Marty Rawls"

Thursday, July 15, 2021 at 1:13:05 PM Eastern Daylight Time

Good  
afternoon,

Our office is currently  
working on the sales tax credit factor for Tax Year 2021 and need the ADM for your school district to complete this calculation. If you could please  
send

the information to me by Friday, July 30<sup>st</sup>,  
I would greatly appreciate it.

If you have any questions, please feel free to contact me and I will be happy to assist.

Thanks,

*Brittney Pecori*

*County of Lexington*

*Senior Deputy Auditor*

*Phone (803)785-8416*

*Fax (803)785-8538*

[bpecori@lex-co.com](mailto:bpecori@lex-co.com)





# Debt Service Millage Rate Deadline

email: "mrawls@lexrich5.org Marty Rawls"  
To: email: "charmon@lex-co.com Harmon, Christopher"

Tuesday, September 14, 2021 at 11:13:01 AM Eastern Daylight Time

Chris,

Just confirming our earlier conversation that tomorrow would be the deadline to provide you any adjustments to the 73.30 debt service millage rate that was certified in July.

Thank you!



**Marty Rawls**

*Chief Financial Officer*

School District Five of Lexington & Richland Counties

office: 803.476.8130

[www.lexrich5.org](http://www.lexrich5.org)



*Pursuing Excellence for Tomorrow's Challenges*

email: "charmon@lex-co.com Harmon, Christopher"  
To: email: "mrawls@lexrich5.org Marty Rawls"

Tuesday, September 14, 2021 at 12:13:38 PM Eastern Daylight Time

Hey Marty,

Please know that at this time my office has a very tight statutory deadline that we are following in order to open the tax rolls by September 30<sup>th</sup>.  
To stay the course we would like to have the information immediately or no later than tomorrow. With that said, I understand the difficulty in calling a special board meeting. As a result please just make every effort to have the bond millage rates by the middle of next week.

Thanks, Chris

**Chris Harmon**

Lexington County Auditor

Office (803) 785-8445

Cell (803) 603-5168

**From:** Marty Rawls <[mrawls@lexrich5.org](mailto:mrawls@lexrich5.org)>

**Sent:** Tuesday, September 14, 2021 11:13 AM

**To:** Harmon, Christopher <[charmon@lex-co.com](mailto:charmon@lex-co.com)>

**Subject:** [External] Debt Service Millage Rate Deadline

Chris,

Just confirming our earlier conversation that tomorrow would be the deadline to provide you any adjustments to the 73.30 debt service millage rate that was certified in July.

Thank you!

**Marty Rawls**

*Chief Financial Officer*

School District Five of Lexington & Richland Counties



office: 803.476.8130

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***Pursuing Excellence for Tomorrow's Challenges***

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**Lexington County Auditor's Office**  
**Debt Service - Millage Worksheet**

#				
1	<b><u>Tax District:</u></b>	<b><u>School District Five General Obligation (8550)</u></b>		
2	<b><u>Tax Year:</u></b>	<b>2021</b>		
3	<b><u>Revenue:</u></b>			
4	Unreserved Fund Balanc	<b><u>7/1/2021</u></b>	\$	<b>14,429,509.46</b>
5	Merchants Inventory Rel	65,626.00		
6	Estimate of Fee-In-Lieu	375,000.00		
7	Motor Carrier Payment	79,000.00		
8	Estimate of interest inco	18,000.00		
9		-		537,626.00
10	Total Revenue			<b>14,967,135.46</b>
11	<b><u>Bond Disbursements:</u></b>			
12	Fiscal Year Pay:	<b>7/1/21-06/30/22</b>		<b>40,332,058.60</b>
13	Overlap Pay:	<b>7/1/22-12/31/22</b>		<b>2,263,869.00</b>
14	Other:			-
15				-
16	<b><u>Total Disbursements:</u></b>			<b>42,595,927.60</b>
17	<b><u>Revenue Needed (Surplus)</u></b>		\$	<b>27,628,792.14</b>
18	<b><u>Value of a Mill</u></b>			
19a	Assessment-TY2020			356,039,250
19b				-
20	Non-neg FILOT	80,300		
21	Negotiated FILOT	5,946,940		
22	Fee for Service	407,070		(6,434,310)
23	Other:			-
24	Richland County Assessments-TY2020			229,968,904
25	<b><u>Total Assessed Value:</u></b>			<b>579,573,844</b>
26	<b><u>Value of a Mill</u></b>			<b>579,574</b>
27	<b><u>Value of a Mill a</u></b>	<b>95%</b>	Collection	\$ <b>550,595</b>
28	<b><u>Millage Requirement:</u></b>			<b>50.200</b>

# Debt Service SD 5

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email: "BPecori@lex-co.com Pecori, Brittney"  
To: email: "mrawls@lexrich5.org Marty Rawls"  
Cc: email: "charmon@lex-co.com Harmon, Christopher"

Monday, August 23, 2021 at 3:49:30 PM Eastern Daylight Time

Good  
afternoon,

We have received the millage letter for School District 5.

For your records I have attached the calculation for the debt service millage in School District 5 for Tax Year 2021.  
The calculations based on the scheduled payments we received from the Treasurer’s Office (Tab 2).

If you have any questions, please feel free to contact me.

Thanks,

Brittney Pecori

Lexington County Auditor's Office

Phone (803)785-8416

Fax (803)785-8538

[bpecori@lex-co.com](mailto:bpecori@lex-co.com)

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**Attachments:**





**Lexington County Auditor's Office**  
**Final Assessment Report \* Tax Year 2020\* (tb622 )**

Tax Year 2020			Total Districts					Tax Year 2020	Tax Year 2019	%
TYPE		Ratio	1	2	3	4	5	Total	(07-1-20)	Change
1	Real Estate-Legal Residence	4 0%	337,690,710	83,094,240	18,536,440	12,161,580	160,293,820	611,776,790	490,546,380	24 71%
2	Real Estate-Non Legal Residence	6 0%	138,914,690	111,742,320	14,629,840	7,991,680	100,852,750	374,131,280	311,012,450	20 29%
3	Real Estate-Ag Use	4 0%	1,836,790	119,970	612,430	385,640	114,530	3,069,360	2,398,980	27 94%
4	Real Estate-Ag Use	6 0%	15,560	26,630	12,360	6,750	5,370	66,670	76,430	-12 77%
5	Acres/Lots/Improve-Total ( R )		478,457,750	194,983,160	33,791,070	20,545,650	261,266,470	989,044,100	804,034,240	23.01%
6	Real-Vehicles (AR)	4 0%	49,200	4,440	4,700	9,600	2,820	70,760	44,850	57 77%
7	Real-Boats (BR)	4 0%	-	-	-	-	-	-	1,870	-100 00%
8			49,200	4,440	4,700	9,600	2,820	70,760	46,720	51.46%
9	Mobile Home-Legal Residence	4 0%	2,946,770	688,020	359,680	1,324,210	123,890	5,442,570	5,320,810	2 29%
10	Mobile Home-Non Legal Residence	6 0%	2,542,370	1,462,080	323,250	1,142,550	137,560	5,607,810	5,250,740	6 80%
11	Mobile Home-Total (H)		5,489,140	2,150,100	682,930	2,466,760	261,450	11,050,380	10,571,550	4.53%
12	Subtotal -Real/Mobile Homes		483,996,090	197,137,700	34,478,700	23,022,010	261,530,740	1,000,165,240	814,652,510	22.77%
13	MFG Acres/Lots/Improve (MR)	10 5%	6,413,800	3,627,440	689,860	620,230	1,525,200	12,876,530	13,107,480	-1 76%
14	MFG Personal (MP)	10 5%	4,458,430	3,830,070	381,400	740,900	1,154,450	10,565,250	9,037,350	16 91%
15	MFG Utilities (MPU)	10 5%	48,736,120	25,005,140	4,304,680	5,743,350	38,117,440	121,906,730	119,772,020	1 78%
17	MFG Reimbursement** (RME)	10 5%	484,620	248,630	53,050	14,280	117,320	917,900	-	#DIV/0!
17	MFG Reimbursement** (PME)	10 5%	324,790	188,020	29,340	5,120	88,800	636,070	383,240	65 97%
16	MFG Depreciation ** (ME)	10 5%	4,147,970	2,293,400	293,620	179,170	1,113,630	8,027,790	7,128,500	12 62%
18	X MFG Acres/Lots/Imp (XR)	10 5%	1,145,580	205,110	151,520	-	1,560	1,503,770	1,443,730	4 16%
20	X MFG Personal (XP)	10 5%	4,250,850	6,403,210	768,130	283,760	626,900	12,332,850	11,325,640	8 89%
21	X MFG Utilities (XPU)	10 5%	553,130	163,730	-	-	793,570	1,510,430	1,458,800	3 54%
19	X MFG Reimbursement** (RXE)	10 5%	58,070	13,690	11,650	-	120	83,530	-	#DIV/0!
19	X MFG Reimbursement** (PXE)	10 5%	330,470	482,270	59,090	21,840	47,820	941,490	562,030	67 52%
22	X MFG Depreciation ** (XE)	10 5%	-	-	-	-	-	-	-	#DIV/0!
23	Aircraft ( C )	10 5%	190,730	1,843,670	5,080	1,830	33,820	2,075,130	3,001,440	-30 86%
24	Business Personal-County (F)	10 5%	1,549,760	1,468,740	83,010	63,140	1,140,430	4,305,080	4,502,760	-4 39%
25	Business Personal-State (T)	10 5%	15,051,990	17,527,390	1,238,760	977,540	8,784,990	43,580,670	39,479,990	10 39%
26	Watercraft (B)	10 5%	3,880,130	693,000	461,570	201,880	2,878,830	8,115,410	9,641,560	-15 83%
27	Subtotal		91,576,440	63,993,510	8,530,760	8,853,040	56,424,880	229,378,630	221,526,850	3.54%
28	Total W/O Vehicles & Monthly Boat (Actual Pd)		575,572,530	261,131,210	43,009,460	31,875,050	317,955,620	1,229,543,870	1,118,857,910	9.89%
29	Motor Vehicles (Summary)-(A)		75,241,040	33,149,030	5,056,290	6,048,910	29,638,700	149,133,970	145,443,580	2.54%
	Monthly Boat (Summary)-(MB)		2,793,080	371,220	319,850	132,930	2,010,620	5,627,700		
30	Total Prop Tax Assessment		653,606,650	294,651,460	48,385,600	38,056,890	349,604,940	1,384,305,540	1,337,727,740	3.48%
31	Fee for Service (S)		-	-	-	-	407,070	407,070	367,370	10 81%
32	Non-Negotiated FILOT (W) (MCIP)		395,890	3,462,570	32,650	-	80,300	3,971,410	5,543,600	-28 36%
33	Negotiated FILOT (V) (MCIP)		32,971,610	37,770,770	414,390	2,938,870	5,946,940	80,042,580	86,014,440	-6 94%
34	Subtotal		33,367,500	41,233,340	447,040	2,938,870	6,434,310	84,421,060	91,925,410	-8.16%
35	Combined Total Assessment		686,974,150	335,884,800	48,832,640	40,995,760	356,039,250	1,468,726,600	1,429,653,150	2.73%
36	Industrial Abatements		6,338,100	7,268,010	990,390	305,600	1,469,970	16,372,070	14,863,240	10.15%
37	Total Prop Tax Minus Abate *		647,268,550	287,383,450	47,395,210	37,751,290	348,134,970	1,367,933,470	1,322,864,500	3.41%

\* Does not include FILOT

\*\* Actual Paid-TY 2019

**Lexington County Auditor's Office**  
**Final Assessment Report \* Tax Year 2020\* (tb622 )**

		Total Districts					Tax Year 2020	Tax Year 2019	%	
TYPE		Ratio	1	2	3	4	5	Total	(07-1-20)	Change
38	Real Estate-Legal Residence	4 0%	337,690,710	83,094,240	18,536,440	12,161,580	160,293,820	611,776,790	490,546,380	24 71%
39	Mobile Home-Legal Residence	4 0%	2,946,770	688,020	359,680	1,324,210	123,890	5,442,570	5,320,810	2 29%
40	Total Legal Residence		340,637,480	83,782,260	18,896,120	13,485,790	160,417,710	617,219,360	495,867,190	24.47%

Motor Vehicle Summary (A)		Total Districts					Tax Year 2020	Tax Year 2019	%	
Calendar Year 2020 (Paid)		Ratio	1	2	3	4	5	Total	(07-1-20)	Change
41	January 1 - June 30	10 5%	5,730,850	5,220,180	350,850	237,110	3,006,420	14,545,410	14,677,180	-0 90%
42	January 1 - June 30	6 0%	30,458,770	10,395,000	2,127,470	2,770,180	11,641,430	57,392,850	56,434,020	1 70%
43	Subtotal-January-June		36,189,620	15,615,180	2,478,320	3,007,290	14,647,850	71,938,260	71,111,200	1.16%
44	July 1 - December 31	10 5%	5,637,120	6,653,790	338,230	308,030	2,010,990	14,948,160	14,638,830	2 11%
45	July 1 - December 31	6 0%	33,414,300	10,880,060	2,239,740	2,733,590	12,979,860	62,247,550	59,693,550	4 28%
46	Subtotal-July-December		39,051,420	17,533,850	2,577,970	3,041,620	14,990,850	77,195,710	74,332,380	3.85%
47	Total (Used in Assmt Table)		75,241,040	33,149,030	5,056,290	6,048,910	29,638,700	149,133,970	145,443,580	2.54%

Monthly Boat Summary (MB)		Total Districts					Tax Year 2020	Tax Year 2019	%	
Calendar Year 2020 (Paid)		Ratio	1	2	3	4	5	Total	(07-1-20)	Change
41	January 1 - June 30	10 5%	1,152,680	164,730	130,320	53,980	815,770	2,317,480	-	#DIV/0!
42	January 1 - June 30	6 0%	-	-	-	-	-	-	-	#DIV/0!
43	Subtotal-January-June		1,152,680	164,730	130,320	53,980	815,770	2,317,480	#VALUE!	#VALUE!
44	July 1 - December 31	10 5%	1,640,400	206,490	189,530	78,950	1,194,850	3,310,220	#VALUE!	#VALUE!
45	July 1 - December 31	6 0%	-	-	-	-	-	-	549,066,380	-100 00%
46	Subtotal-July-December		1,640,400	206,490	189,530	78,950	1,194,850	3,310,220	5,983,590	-44.68%
47	Total (Used in Assmt Table)		2,793,080	371,220	319,850	132,930	2,010,620	5,627,700	555,049,970	-98.99%

Financial Summary (CAFR)		1	2	3	4	5	Tax Year 2020	Tax Year 2019	%
48	Non Manufacture - Real	483,996,090	197,137,700	34,478,700	23,022,010	261,530,740	1,000,165,240	897,331,110	11 46%
49	Non Manufacture - Personal	98,706,730	55,053,050	7,164,560	7,613,150	44,487,390	213,024,880	202,069,330	5 42%
50	Total Non Manufacture	582,702,820	252,190,750	41,643,260	30,635,160	306,018,130	1,213,190,120	1,099,400,390	10.35%
51	Manufacture - Real	8,102,070	4,094,870	906,080	634,510	1,644,200	15,381,730	15,233,520	0 97%
52	Manufacture - Personal	58,653,790	36,072,440	5,542,640	6,794,970	40,828,980	147,892,820	142,539,080	3 76%
53	Total Manufacture	66,755,860	40,167,310	6,448,720	7,429,480	42,473,180	163,274,550	157,772,600	3.49%
54	Total Real Property	492,098,160	201,232,570	35,384,780	23,656,520	263,174,940	1,015,546,970	912,564,580	11 28%
55	Total Personal Property	157,360,520	91,125,490	12,707,200	14,408,120	85,316,370	360,917,700	344,608,410	4 73%
56	Total Prop Tax Assessment	649,458,680	292,358,060	48,091,980	38,064,640	348,491,310	1,376,464,670	1,257,172,990	9 49%

**Lexington County Auditor's Office**  
**Final Assessment Report \* Tax Year 2020\* (tb622 )**

Tax Year 2020		District One											Tax Year 2020	Tax Year 2019	%
TYPE		Ratio	1	1 HC	1A	1C	1G	1L	1LT	1LAT	1P	1S	District 1	(07-1-20)	Change
1	Real Estate-Legal Residence	4 0%	282,998,380	191,160	-	1,423,580	885,580	50,583,310	2,600	-	998,470	607,630	337,690,710	302,583,540	11 60%
2	Real Estate-Non Legal Residence	6 0%	78,786,130	44,880	19,360	363,150	348,630	56,571,480	2,020,080	133,400	512,450	115,130	138,914,690	121,564,310	14 27%
3	Real Estate-Ag Use	4 0%	1,807,090	3,500	-	-	6,770	2,830	-	1,100	7,340	8,160	1,836,790	1,542,230	19 10%
4	Real Estate-Ag Use	6 0%	14,600	-	-	-	230	730	-	-	-	-	15,560	16,990	-8 42%
5	<b>Acres/Lots/Improve-Total ( R )</b>		<b>363,606,200</b>	<b>239,540</b>	<b>19,360</b>	<b>1,786,730</b>	<b>1,241,210</b>	<b>107,158,350</b>	<b>2,022,680</b>	<b>134,500</b>	<b>1,518,260</b>	<b>730,920</b>	<b>478,457,750</b>	<b>425,707,070</b>	<b>12.39%</b>
6	Real-Vehicles (AR)	4 0%	49,200	-	-	-	-	-	-	-	-	-	49,200	57,160	-13 93%
7	Real-Boats (BR)	4 0%	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!
8			<b>49,200</b>	-	-	-	-	-	-	-	-	-	<b>49,200</b>	<b>57,160</b>	<b>-13.93%</b>
9	Mobile Home-Legal Residence	4 0%	2,877,110	7,820	-	-	17,140	17,450	-	-	7,480	19,770	2,946,770	3,239,450	-9 03%
10	Mobile Home-Non Legal Residence	6 0%	2,431,390	2,870	-	-	18,400	74,580	-	-	2,340	12,790	2,542,370	2,689,040	-5 45%
11	<b>Mobile Home-Total (H)</b>		<b>5,308,500</b>	<b>10,690</b>	-	-	<b>35,540</b>	<b>92,030</b>	-	-	<b>9,820</b>	<b>32,560</b>	<b>5,489,140</b>	<b>5,928,490</b>	<b>-7.41%</b>
12	<b>Subtotal -Real/Mobile Homes</b>		<b>368,963,900</b>	<b>250,230</b>	<b>19,360</b>	<b>1,786,730</b>	<b>1,276,750</b>	<b>107,250,380</b>	<b>2,022,680</b>	<b>134,500</b>	<b>1,528,080</b>	<b>763,480</b>	<b>483,996,090</b>	<b>431,692,720</b>	<b>12.12%</b>
13	MFG Acres/Lots/Improve (MR)	10 5%	5,748,910	-	-	43,000	-	621,890	-	-	-	-	6,413,800	6,908,880	-7 17%
14	MFG Personal (MP)	10 5%	4,219,690	-	-	14,990	-	223,750	-	-	-	-	4,458,430	4,389,270	1 58%
15	MFG Utilities (MPU)	10 5%	43,259,230	-	43,640	-	268,240	4,842,740	-	-	223,580	98,690	48,736,120	47,474,520	2 66%
16	MFG Reimbursement** (RME)	10 5%	438,710	-	-	3,310	-	42,600	-	-	-	-	484,620	311,670	55 49%
17	MFG Reimbursement** (PME)	10 5%	306,470	-	-	1,150	-	17,170	-	-	-	-	324,790	206,400	57 36%
18	MFG Depreciation ** (ME)	10 5%	3,977,970	-	-	16,130	-	153,870	-	-	-	-	4,147,970	4,095,770	1 27%
19	X MFG Acres/Lots/Imp (XR)	10 5%	913,040	-	-	-	-	232,540	-	-	-	-	1,145,580	572,980	99 93%
20	X MFG Personal (XP)	10 5%	3,767,590	-	-	5,380	-	477,880	-	-	-	-	4,250,850	3,683,120	15 41%
21	X MFG Utilities (XPU)	10 5%	553,130	-	-	-	-	-	-	-	-	-	553,130	352,630	56 86%
22	X MFG Reimbursement** (RXE)	10 5%	31,780	-	-	-	-	26,290	-	-	-	-	58,070	29,500	96 85%
23	X MFG Reimbursement** (PXE)	10 5%	279,620	-	-	420	-	50,430	-	-	-	-	330,470	187,090	76 64%
24	X MFG Depreciation ** (XE)	10 5%	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!
25	Aircraft ( C )	10 5%	177,280	-	-	-	-	11,560	-	-	-	1,890	190,730	204,900	-6 92%
26	Business Personal-County (F)	10 5%	918,770	-	-	-	4,020	626,650	-	-	320	-	1,549,760	1,339,820	15 67%
27	Business Personal-State (T)	10 5%	9,054,240	630	4,330	4,460	30,290	5,910,980	-	-	46,420	640	15,051,990	13,156,750	14 41%
28	Watercraft (B)	10 5%	3,589,690	-	-	4,510	9,590	257,480	-	-	13,990	4,870	3,880,130	4,737,530	-18 10%
29	<b>Subtotal</b>		<b>77,236,120</b>	<b>630</b>	<b>47,970</b>	<b>93,350</b>	<b>312,140</b>	<b>13,495,830</b>	-	-	<b>284,310</b>	<b>106,090</b>	<b>91,576,440</b>	<b>87,650,830</b>	<b>4.48%</b>
30	<b>Total W/O Vehicles &amp; Monthly Boat (Actual Pd)</b>		<b>446,200,020</b>	<b>250,860</b>	<b>67,330</b>	<b>1,880,080</b>	<b>1,588,890</b>	<b>120,746,210</b>	<b>2,022,680</b>	<b>134,500</b>	<b>1,812,390</b>	<b>869,570</b>	<b>575,572,530</b>	<b>519,343,550</b>	<b>10.83%</b>
31	<b>Motor Vehicles (Summary)-(A)</b>		<b>61,658,250</b>	<b>1,110</b>	<b>308,910</b>	<b>304,690</b>	<b>326,200</b>	<b>12,199,960</b>	-	-	<b>306,030</b>	<b>135,890</b>	<b>75,241,040</b>	<b>73,426,250</b>	<b>2.47%</b>
31	<b>Monthly Boat (Summary)-(MB)</b>		<b>2,543,320</b>	-	-	<b>2,180</b>	<b>4,610</b>	<b>225,200</b>	-	-	<b>9,130</b>	<b>8,640</b>	<b>2,793,080</b>	<b>73,426,250</b>	<b>-96.20%</b>
32	<b>Total Prop Tax Assessment</b>		<b>510,401,590</b>	<b>251,970</b>	<b>376,240</b>	<b>2,186,950</b>	<b>1,919,700</b>	<b>133,171,370</b>	<b>2,022,680</b>	<b>134,500</b>	<b>2,127,550</b>	<b>1,014,100</b>	<b>653,606,650</b>	<b>666,196,050</b>	<b>-1.89%</b>
33	Fee for Service (S)		-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!
34	Non-Negotiated FILOT (W) (MCIP)		2,220	-	-	-	-	393,670	-	-	-	-	395,890	343,820	15 14%
35	Negotiated FILOT (V) (MCIP)		30,521,930	-	-	-	-	1,036,890	-	-	1,412,790	-	32,971,610	38,111,380	-13 49%
36	<b>Subtotal</b>		<b>30,524,150</b>	-	-	-	-	<b>1,430,560</b>	-	-	<b>1,412,790</b>	-	<b>33,367,500</b>	<b>38,455,200</b>	<b>-13.23%</b>
37	<b>Combined Total Assessment</b>		<b>540,925,740</b>	<b>251,970</b>	<b>376,240</b>	<b>2,186,950</b>	<b>1,919,700</b>	<b>134,601,930</b>	<b>2,022,680</b>	<b>134,500</b>	<b>3,540,340</b>	<b>1,014,100</b>	<b>686,974,150</b>	<b>704,651,250</b>	<b>-2.51%</b>
38	<b>Industrial Abatements</b>		<b>5,545,160</b>	-	-	<b>5,800</b>	-	<b>787,140</b>	-	-	-	-	<b>6,338,100</b>	<b>4,825,320</b>	<b>31.35%</b>
39	<b>Total Prop Tax Minus Abate *</b>		<b>504,856,430</b>	<b>251,970</b>	<b>376,240</b>	<b>2,181,150</b>	<b>1,919,700</b>	<b>132,384,230</b>	<b>2,022,680</b>	<b>134,500</b>	<b>2,127,550</b>	<b>1,014,100</b>	<b>647,268,550</b>	<b>661,370,730</b>	<b>-2.13%</b>

\* Does not include FILOT

\*\* Actual Paid-TY 2019

**Lexington County Auditor's Office**  
**Final Assessment Report \* Tax Year 2020\* (tb622 )**

		District One										Tax Year 2020	Tax Year 2019	%	
TYPE		RATIO	1	1 HC	1A	1C	1G	1L	1LT	1LAT	1P	1S	District 1	(07-1-20)	Change
40	Real Estate-Legal Residence	4 0%	282,998,380	191,160	-	1,423,580	885,580	50,583,310	2,600	-	998,470	607,630	337,690,710	302,583,540	11 60%
41	Mobile Home-Legal Residence	4 0%	2,877,110	7,820	-	-	17,140	17,450	-	-	7,480	19,770	2,946,770	3,239,450	-9 03%
42	Total Legal Residence		285,875,490	198,980	-	1,423,580	902,720	50,600,760	2,600	-	1,005,950	627,400	340,637,480	305,822,990	11.38%

Motor Vehicle Summary			District One										Tax Year 2020	Tax Year 2019	%
Calendar Year 2020 (Paid)			1	1 HC	1A	1C	1G	1L	1LT	1LAT	1P	1S	District 1	(07-1-20)	Change
43	January 1 - June 30	10 5%	4,076,700	-	246,130	5,410	61,100	1,325,080	-	-	16,330	100	5,730,850	6,260,370	-8 46%
44	January 1 - June 30	6 0%	25,599,630	560	-	132,440	93,850	4,414,750	-	-	145,660	71,880	30,458,770	29,597,760	2 91%
45	Subtotal-January-June		29,676,330	560	246,130	137,850	154,950	5,739,830	-	-	161,990	71,980	36,189,620	35,858,130	0.92%
46	July 1 - December 31	10 5%	3,954,330	-	62,780	5,490	67,950	1,528,720	-	-	17,800	50	5,637,120	5,646,010	-0 16%
47	July 1 - December 31	6 0%	28,027,590	550	-	161,350	103,300	4,931,410	-	-	126,240	63,860	33,414,300	31,922,110	4 67%
48	Subtotal-July-December		31,981,920	550	62,780	166,840	171,250	6,460,130	-	-	144,040	63,910	39,051,420	37,568,120	3.95%
49	Total (Used in Assmt Table)		61,658,250	1,110	308,910	304,690	326,200	12,199,960	-	-	306,030	135,890	75,241,040	73,426,250	2.47%

Monthly Boat Summary			District One										Tax Year 2020	Tax Year 2019	%
Calendar Year 2020 (Paid)			1	1 HC	1A	1C	1G	1L	1LT	1LAT	1P	1S	District 1	(07-1-20)	Change
43	January 1 - June 30	10 5%	1,062,420	-	-	1,920	1,990	80,440	-	-	3,310	2,600	1,152,680	-	#DIV/0!
44	January 1 - June 30	6 0%	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!
45	Subtotal-January-June		1,062,420	-	-	1,920	1,990	80,440	-	-	3,310	2,600	1,152,680	-	#DIV/0!
46	July 1 - December 31	10 5%	1,480,900	-	-	260	2,620	144,760	-	-	5,820	6,040	1,640,400	-	#DIV/0!
47	July 1 - December 31	6 0%	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!
48	Subtotal-July-December		1,480,900	-	-	260	2,620	144,760	-	-	5,820	6,040	1,640,400	-	#DIV/0!
49	Total (Used in Assmt Table)		2,543,320	-	-	2,180	4,610	225,200	-	-	9,130	8,640	2,793,080	-	#DIV/0!

		1	1 HC	1A	1C	1G	1L	1LT	1LAT	1P	1S	Tax Year 2020	Tax Year 2019	%
<b>Financial Summary (CAFR)</b>														
50	Non Manufacture - Real	368,963,900	250,230	19,360	1,786,730	1,276,750	107,250,380	2,022,680	134,500	1,528,080	763,480	483,996,090	431,692,770	12 12%
51	Non Manufacture - Personal	77,941,550	1,740	313,240	315,840	374,710	19,231,830	-	-	375,890	151,930	98,706,730	92,865,250	6 29%
52	<b>Total Non Manufacture</b>	<b>446,905,450</b>	<b>251,970</b>	<b>332,600</b>	<b>2,102,570</b>	<b>1,651,460</b>	<b>126,482,210</b>	<b>2,022,680</b>	<b>134,500</b>	<b>1,903,970</b>	<b>915,410</b>	<b>582,702,820</b>	<b>524,557,970</b>	<b>11 08%</b>
53	Manufacture - Real	7,132,440	-	-	46,310	-	923,320	-	-	-	-	8,102,070	7,823,030	3 57%
54	Manufacture - Personal	52,385,730	-	43,640	21,940	268,240	5,611,970	-	-	223,580	98,690	58,653,790	56,293,030	4 19%
55	<b>Total Manufacture</b>	<b>59,518,170</b>	<b>-</b>	<b>43,640</b>	<b>68,250</b>	<b>268,240</b>	<b>6,535,290</b>	<b>-</b>	<b>-</b>	<b>223,580</b>	<b>98,690</b>	<b>66,755,860</b>	<b>64,116,060</b>	<b>4 12%</b>
56	Total Real Property	376,096,340	250,230	19,360	1,833,040	1,276,750	108,173,700	2,022,680	134,500	1,528,080	763,480	492,098,160	439,515,750	11 96%
57	Total Personal Property	130,327,280	1,740	356,880	337,780	642,950	24,843,800	-	-	599,470	250,620	157,360,520	149,158,280	5 50%
58	<b>Total Prop Tax Assessment</b>	<b>506,423,620</b>	<b>251,970</b>	<b>376,240</b>	<b>2,170,820</b>	<b>1,919,700</b>	<b>133,017,500</b>	<b>2,022,680</b>	<b>134,500</b>	<b>2,127,550</b>	<b>1,014,100</b>	<b>649,458,680</b>	<b>588,674,030</b>	<b>10 33%</b>

**Lexington County Auditor's Office**  
**Final Assessment Report \* Tax Year 2020\* (tb622 )**

Tax Year 2020		DISTRICT TWO								Tax Year 2020	Tax Year 2019	%
TYPE		Ratio	2	2C	2C'T	2L	2S	2W	2WT	District 2	(07-1-20)	CHG
1	Real Estate-Legal Residence	4 0%	37,611,070	14,645,840	202,060	-	5,488,110	23,761,660	1,385,500	83,094,240	77,126,640	7 74%
2	Real Estate-Non Legal Residence	6 0%	35,920,020	18,615,990	6,546,190	572,080	4,117,360	41,441,780	4,528,900	111,742,320	100,554,870	11 13%
3	Real Estate-Ag Use	4 0%	106,560	3,950	-	-	3,800	5,660	-	119,970	120,900	-0 77%
4	Real Estate-Ag Use	6 0%	21,970	4,210	-	-	-	450	-	26,630	25,250	5 47%
5	<b>Acres/Lots/Improve-Total ( R )</b>		<b>73,659,620</b>	<b>33,269,990</b>	<b>6,748,250</b>	<b>572,080</b>	<b>9,609,270</b>	<b>65,209,550</b>	<b>5,914,400</b>	<b>194,983,160</b>	<b>177,827,660</b>	<b>9.65%</b>
6	Real-Vehicles (AR)	4 0%	4,440	-	-	-	-	-	-	4,440	5,980	-25 75%
7	Real-Boats (BR)	4 0%	-	-	-	-	-	-	-	-	-	0 00%
8			<b>4,440</b>	-	-	-	-	-	-	<b>4,440</b>	<b>5,980</b>	<b>-25.75%</b>
9	Mobile Home-Legal Residence	4 0%	626,230	34,700	-	-	-	27,090	-	688,020	755,560	-8 94%
10	Mobile Home-Non Legal Residence	6 0%	1,207,060	189,210	-	-	110	65,700	-	1,462,080	1,565,700	-6 62%
11	<b>Mobile Home-Total (H)</b>		<b>1,833,290</b>	<b>223,910</b>	-	-	<b>110</b>	<b>92,790</b>	-	<b>2,150,100</b>	<b>2,321,260</b>	<b>-7.37%</b>
12	<b>Subtotal -Real/Mobile Homes</b>		<b>75,497,350</b>	<b>33,493,900</b>	<b>6,748,250</b>	<b>572,080</b>	<b>9,609,380</b>	<b>65,302,340</b>	<b>5,914,400</b>	<b>197,137,700</b>	<b>180,154,900</b>	<b>9.43%</b>
13	MFG Acres/Lots/Improve (MR)	10 5%	2,034,040	953,430	-	-	26,130	493,230	120,610	3,627,440	3,888,230	-6 71%
14	MFG Personal (MP)	10 5%	2,032,100	1,441,470	-	-	23,720	332,780	-	3,830,070	2,890,140	32 52%
15	MFG Utilities (MPU)	10 5%	11,942,300	7,729,150	-	-	349,880	4,983,810	-	25,005,140	23,671,840	5 63%
16	MFG Reimbursement** (RME)	10 5%	151,130	69,370	-	-	2,010	16,840	9,280	248,630	182,060	36 56%
17	MFG Reimbursement** (PME)	10 5%	51,740	110,790	-	-	1,530	16,240	7,720	188,020	88,980	111 31%
18	MFG Depreciation ** (ME)	10 5%	557,670	1,499,980	-	-	20,000	138,390	77,360	2,293,400	1,526,310	50 26%
19	X MFG Acres/Lots/Imp (XR)	10 5%	187,950	17,160	-	-	-	-	-	205,110	182,620	12 32%
20	X MFG Personal (XP)	10 5%	5,131,690	781,660	-	-	-	233,760	256,100	6,403,210	5,485,990	16 72%
21	X MFG Utilities (XPU)	10 5%	7,910	155,820	-	-	-	-	-	163,730	174,740	-6 30%
22	X MFG Reimbursement** (RXE)	10 5%	12,370	1,320	-	-	-	-	-	13,690	9,130	49 95%
23	X MFG Reimbursement** (PXE)	10 5%	384,500	60,120	-	-	-	17,950	19,700	482,270	267,110	80 55%
24	X MFG Depreciation ** (XE)	10 5%	-	-	-	-	-	-	-	-	-	#DIV/0!
25	Aircraft ( C )	10 5%	1,834,630	9,040	-	-	-	-	-	1,843,670	2,528,620	-27 09%
26	Business Personal-County (F)	10 5%	645,140	371,190	-	-	15,610	436,800	-	1,468,740	1,563,880	-6 08%
27	Business Personal-State (T)	10 5%	10,065,480	3,763,440	-	1,080	361,840	3,335,550	-	17,527,390	15,685,960	11 74%
28	Watercraft (B)		416,990	94,200	-	-	38,070	143,740	-	693,000	846,350	-18 12%
29	<b>Subtotal</b>		<b>35,455,640</b>	<b>17,058,140</b>	-	<b>1,080</b>	<b>838,790</b>	<b>10,149,090</b>	<b>490,770</b>	<b>63,993,510</b>	<b>58,991,960</b>	<b>8.48%</b>
30	<b>Total W/O Vehicles &amp; Monthly Boat (Actual Pd)</b>		<b>110,952,990</b>	<b>50,552,040</b>	<b>6,748,250</b>	<b>573,160</b>	<b>10,448,170</b>	<b>75,451,430</b>	<b>6,405,170</b>	<b>261,131,210</b>	<b>239,146,860</b>	<b>9.19%</b>
31	<b>Motor Vehicles (Summary)-(A)</b>		<b>16,436,020</b>	<b>7,010,550</b>	-	-	<b>1,401,540</b>	<b>8,300,920</b>	-	<b>33,149,030</b>	<b>32,429,250</b>	<b>2.22%</b>
31	<b>Monthly Boat (Summary)-(MB)</b>		<b>196,030</b>	<b>43,040</b>	-	-	<b>38,660</b>	<b>93,490</b>	-	<b>371,220</b>	-	<b>#DIV/0!</b>
32	<b>Total Prop Tax Assessment</b>		<b>127,585,040</b>	<b>57,605,630</b>	<b>6,748,250</b>	<b>573,160</b>	<b>11,888,370</b>	<b>83,845,840</b>	<b>6,405,170</b>	<b>294,651,460</b>	<b>271,576,110</b>	<b>8.50%</b>
33	Fee for Service (S)		-	-	-	-	-	-	-	-	-	0 00%
34	Non-Negotiated FILOT (W) (MCIP)		3,462,570	-	-	-	-	-	-	3,462,570	5,088,870	-31 96%
35	Negotiated FILOT (V) (MCIP)		15,535,070	22,235,700	-	-	-	-	-	37,770,770	38,818,210	-2 70%
36	<b>Subtotal</b>		<b>18,997,640</b>	<b>22,235,700</b>	-	-	-	-	-	<b>41,233,340</b>	<b>43,907,080</b>	<b>-6.09%</b>
37	<b>Combined Total Assessment</b>		<b>146,582,680</b>	<b>79,841,330</b>	<b>6,748,250</b>	<b>573,160</b>	<b>11,888,370</b>	<b>83,845,840</b>	<b>6,405,170</b>	<b>335,884,800</b>	<b>315,483,190</b>	<b>6.47%</b>
38	<b>Industrial Abatements</b>		<b>5,724,420</b>	<b>1,016,080</b>	-	-	-	<b>251,710</b>	<b>275,800</b>	<b>7,268,010</b>	<b>6,119,590</b>	<b>18.77%</b>
39	<b>Total Prop Tax Minus Abate *</b>		<b>121,860,620</b>	<b>56,589,550</b>	<b>6,748,250</b>	<b>573,160</b>	<b>11,888,370</b>	<b>83,594,130</b>	<b>6,129,370</b>	<b>287,383,450</b>	<b>265,456,520</b>	<b>8.26%</b>

\* Does not include FILOT

\*\* Actual Paid-TY 2019

**Lexington County Auditor's Office**  
**Final Assessment Report \* Tax Year 2020\* (tb622 )**

			DISTRICT TWO							Tax Year 2020	Tax Year 2019	%
TYPE		Ratio	2	2C	2CT	2L	2S	2W	2WT	District 2	(07-1-20)	CHG
40	Real Estate-Legal Residence	4 0%	37,611,070	14,645,840	202,060	-	5,488,110	23,761,660	1,385,500	83,094,240	77,126,640	7 74%
41	Mobile Home-Legal Residence	4 0%	626,230	34,700	-	-	-	27,090	-	688,020	755,560	-8 94%
42	Total Legal Residence		38,237,300	14,680,540	202,060	-	5,488,110	23,788,750	1,385,500	83,782,260	77,882,200	7.58%

<u>Motor Vehicle Summary</u>			DISTRICT TWO							Tax Year 2020	Tax Year 2019	%
<u>Calendar Year 2020 (Paid)</u>			2	2C	2CT	2L	2S	2W	2WT	District 2	District 2	CHG
43	January 1 - June 30	10 5%	2,288,000	1,574,250	-	-	137,970	1,219,960	-	5,220,180	5,141,430	1 53%
44	January 1 - June 30	6 0%	5,297,290	1,860,010	-	-	565,530	2,672,170	-	10,395,000	10,381,130	0 13%
45	Subtotal-January-June		7,585,290	3,434,260	-	-	703,500	3,892,130	-	15,615,180	15,522,560	0.60%
46	July 1 - December 31	10 5%	3,319,710	1,608,170	-	-	142,260	1,583,650	-	6,653,790	6,436,870	3 37%
47	July 1 - December 31	6 0%	5,531,020	1,968,120	-	-	555,780	2,825,140	-	10,880,060	10,469,820	3 92%
48	Subtotal-July-December		8,850,730	3,576,290	-	-	698,040	4,408,790	-	17,533,850	16,906,690	3.71%
49	Total (Used in Assmt Table)		16,436,020	7,010,550	-	-	1,401,540	8,300,920	-	33,149,030	32,429,250	2.22%

<u>Monthly Boat Summary</u>			DISTRICT TWO							Tax Year 2020	Tax Year 2019	%
<u>Calendar Year 2020 (Paid)</u>			2	2C	2CT	2L	2S	2W	2WT	District 2	District 2	CHG
43	January 1 - June 30	10 5%	94,840	26,000	-	-	12,440	31,450	-	164,730	-	#DIV/0!
44	January 1 - June 30	6 0%	-	-	-	-	-	-	-	-	-	#DIV/0!
45	Subtotal-January-June		94,840	26,000	-	-	12,440	31,450	-	164,730	-	#DIV/0!
46	July 1 - December 31	10 5%	101,190	17,040	-	-	26,220	62,040	-	206,490	-	#DIV/0!
47	July 1 - December 31	6 0%	-	-	-	-	-	-	-	-	-	#DIV/0!
48	Subtotal-July-December		101,190	17,040	-	-	26,220	62,040	-	206,490	-	#DIV/0!
49	Total (Used in Assmt Table)		196,030	43,040	-	-	38,660	93,490	-	371,220	-	#DIV/0!

<u>Financial Summary (CAFR)</u>			2	2C	2CT	2L	2S	2W	2WT	Tax Year 2020	Tax Year 2019	%
50	Non Manufacture - Real		75,497,350	33,493,900	6,748,250	572,080	9,609,380	65,302,340	5,914,400	197,137,700	180,154,900	9 43%
51	Non Manufacture - Personal		29,594,290	11,291,460	-	1,080	1,855,720	12,310,500	-	55,053,050	53,054,060	3 77%
52	Total Non Manufacture		105,091,640	44,785,360	6,748,250	573,160	11,465,100	77,612,840	5,914,400	252,190,750	233,208,960	8 14%
53	Manufacture - Real		2,385,490	1,041,280	-	-	28,140	510,070	129,890	4,094,870	4,262,040	-3 92%
54	Manufacture - Personal		19,550,240	10,279,010	-	-	375,130	5,584,540	283,520	36,072,440	32,578,800	10 72%
55	Total Manufacture		21,935,730	11,320,290	-	-	403,270	6,094,610	413,410	40,167,310	36,840,840	9 03%
56	Total Real Property		77,882,840	34,535,180	6,748,250	572,080	9,637,520	65,812,410	6,044,290	201,232,570	184,416,940	9 12%
57	Total Personal Property		49,144,530	21,570,470	-	1,080	2,230,850	17,895,040	283,520	91,125,490	85,632,860	6 41%
58	Total Prop Tax Assessment		127,027,370	56,105,650	6,748,250	573,160	11,868,370	83,707,450	6,327,810	292,358,060	270,049,800	8 26%

**Lexington County Auditor's Office**  
**Final Assessment Report \* Tax Year 2020\* (tb622 )**

Tax Year 2020			DISTRICT THREE				Tax Year 2020	Tax Year 2019	%	DISTRICT FOUR			Tax Year 2020	Tax Year 2019	%
TYPE		Ratio	3	3 HC	3B	District 3	(07-1-20)	CHG	4	4 SR	4S	District 4	(07-1-20)	CHG	
1	Real Estate-Legal Residence	4 0%	11,029,030	2,678,730	4,828,680	18,536,440	16,780,510	10 46%	11,608,120	60,730	492,730	12,161,580	11,281,210	7 80%	
2	Real Estate-Non Legal Residence	6 0%	5,429,840	1,116,380	8,083,620	14,629,840	13,088,190	11 78%	7,174,400	68,560	748,720	7,991,680	7,455,690	7 19%	
3	Real Estate-Ag Use	4 0%	491,170	101,430	19,830	612,430	491,230	24 67%	370,820	7,010	7,810	385,640	371,480	3 81%	
4	Real Estate-Ag Use	6 0%	11,750	-	610	12,360	12,320	0 32%	4,930	1,820	-	6,750	8,930	-24 41%	
5	Acres/Lots/Improve-Total ( R )		16,961,790	3,896,540	12,932,740	33,791,070	30,372,250	11.26%	19,158,270	138,120	1,249,260	20,545,650	19,117,310	7.47%	
6	Real-Vehicles (AR)	4 0%	4,700	-	-	4,700	1,730	171 68%	9,600	-	-	9,600	5,390	78 11%	
7	Real-Boats (BR)	4 0%	-	-	-	-	-	#DIV/0!	-	-	-	-	-	#DIV/0!	
8			4,700	-	-	4,700	1,730	171.68%	9,600	-	-	9,600	5,390	78.11%	
9	Mobile Home-Legal Residence	4 0%	295,980	49,580	14,120	359,680	399,190	-9 90%	1,303,990	7,830	12,390	1,324,210	1,456,990	-9 11%	
10	Mobile Home-Non Legal Residence	6 0%	258,380	55,560	9,310	323,250	334,000	-3 22%	1,126,410	2,700	13,440	1,142,550	1,191,720	-4 13%	
11	Mobile Home-Total (H)		554,360	105,140	23,430	682,930	733,190	-6.85%	2,430,400	10,530	25,830	2,466,760	2,648,710	-6.87%	
12	Subtotal -Real/Mobile Homes		17,520,850	4,001,680	12,956,170	34,478,700	31,107,170	10.84%	21,598,270	148,650	1,275,090	23,022,010	21,771,410	5.74%	
13	MFG Acres/Lots/Improve (MR)	10 5%	384,160	8,510	297,190	689,860	699,600	-1 39%	620,230	-	-	620,230	397,130	56 18%	
14	MFG Personal (MP)	10 5%	234,160	1,540	145,700	381,400	369,580	3 20%	740,900	-	-	740,900	254,780	190 80%	
15	MFG Utilities (MPU)	10 5%	3,005,620	-	1,299,060	4,304,680	4,307,930	-0 08%	5,374,100	-	369,250	5,743,350	5,505,540	4 32%	
16	MFG Reimbursement** (RME)		29,540	660	22,850	53,050	34,990	51 61%	14,280	-	-	14,280	19,870	-28 13%	
17	MFG Reimbursement** (PME)		18,010	120	11,210	29,340	18,460	58 94%	5,120	-	-	5,120	12,710	-59 72%	
18	MFG Depreciation ** (ME)	10 5%	237,340	-	56,280	293,620	292,530	0 37%	179,170	-	-	179,170	106,850	67 68%	
19	X MFG Acres/Lots/Imp (XR)	10 5%	-	151,520	-	151,520	164,130	0 00%	-	-	-	-	172,800	-100 00%	
20	X MFG Personal (XP)	10 5%	109,550	282,660	375,920	768,130	628,120	22 29%	283,760	-	-	283,760	748,610	-62 10%	
21	X MFG Utilities (XPU)	10 5%	-	-	-	-	-	#DIV/0!	-	-	-	-	-	#DIV/0!	
22	X MFG Reimbursement** (RXE)		-	11,650	-	11,650	8,210	41 90%	-	-	-	-	8,640	-100 00%	
23	X MFG Reimbursement** (PXE)		8,430	21,750	28,910	59,090	31,400	88 18%	21,840	-	-	21,840	37,450	-41 68%	
24	X MFG Depreciation ** (XE)	10 5%	-	-	-	-	-	#DIV/0!	-	-	-	-	-	#DIV/0!	
25	Aircraft ( C )	10 5%	5,080	-	-	5,080	5,180	-1 93%	1,830	-	-	1,830	3,010	-39 20%	
26	Business Personal-County (F)	10 5%	23,140	40	59,830	83,010	87,490	-5 12%	62,280	-	860	63,140	23,850	164 74%	
27	Business Personal-State (T)	10 5%	292,730	26,860	919,170	1,238,760	1,128,280	9 79%	879,100	6,560	91,880	977,540	771,200	26 76%	
28	Watercraft (B)		401,190	260	60,120	461,570	567,870	-18 72%	192,970	4,570	4,340	201,880	225,540	-10 49%	
29	Subtotal		4,748,950	505,570	3,276,240	8,530,760	8,343,770	2.24%	8,375,580	11,130	466,330	8,853,040	8,287,980	6.82%	
	Total W/O Vehicles & Monthly Boat (Actual Pd)		22,269,800	4,507,250	16,232,410	43,009,460	39,450,940	9.02%	29,973,850	159,780	1,741,420	31,875,050	30,059,390	6.04%	
31	Motor Vehicles (Summary)-(A)		3,305,920	8,270	1,742,100	5,056,290	4,905,790	3.07%	5,742,870	122,530	183,510	6,048,910	5,777,180	4.70%	
31	Monthly Boat (Summary)-(MB)		295,790	630	23,430	319,850	-	#DIV/0!	130,050	230	2,650	132,930	-	#DIV/0!	
32	Total Prop Tax Assessment		25,871,510	4,516,150	17,997,940	48,385,600	44,356,730	9.08%	35,846,770	282,540	1,927,580	38,056,890	35,836,570	6.20%	
33	Fee for Service (S)		-	-	-	-	-	0 00%	-	-	-	-	-	#DIV/0!	
34	Non-Negotiated FILOT (W) (MCIP)		-	-	32,650	32,650	32,360	0 90%	-	-	-	-	-	#DIV/0!	
35	Negotiated FILOT (V) (MCIP)		-	-	414,390	414,390	418,840	-1 06%	2,938,870	-	-	2,938,870	2,423,360	21 27%	
36	Subtotal		-	-	447,040	447,040	451,200	-0 92%	2,938,870	-	-	2,938,870	2,423,360	21.27%	
37	Combined Total Assessment		25,871,510	4,516,150	18,444,980	48,832,640	44,807,930	8.98%	38,785,640	282,540	1,927,580	40,995,760	38,259,930	7.15%	
38	Industrial Abatements		117,980	467,580	404,830	990,390	831,860	19.06%	305,600	-	-	305,600	967,500	-68.41%	
39	Total Prop Tax Minus Abate *		25,753,530	4,048,570	17,593,110	47,395,210	43,524,870	8.89%	35,541,170	282,540	1,927,580	37,751,290	34,869,070	8.27%	

\* Does not include FILOT

\*\* Actual Paid-TY 2019



**Lexington County Auditor's Office**  
**Final Assessment Report \* Tax Year 2020\* (tb622 )**

			DISTRICT THREE			Tax Year 2020	Tax Year 2019		DISTRICT FOUR		Tax Year 2020	Tax Year 2019		
TYPE		Ratio	3	3 HC	3B	District 3	(07-1-20)	%	4	4 SR	4S	District 4	(07-1-20)	%
40	Real Estate-Legal Residence	4 0%	11,029,030	2,678,730	4,828,680	18,536,440	16,780,510	10 46%	11,608,120	60,730	492,730	12,161,580	11,281,210	7 80%
41	Mobile Home-Legal Residence	4 0%	295,980	49,580	14,120	359,680	399,190	-9 90%	1,303,990	7,830	12,390	1,324,210	1,456,990	-9 11%
42	Total Legal Residence		11,325,010	2,728,310	4,842,800	18,896,120	17,179,700	9.99%	12,912,110	68,560	505,120	13,485,790	12,738,200	5.87%
Motor Vehicle Summary			DISTRICT THREE			Tax Year 2020	Tax Year 2019		DISTRICT FOUR			Tax Year 2020	Tax Year 2019	
Calendar Year 2020 (Paid)			3	3 HC	3B	District 3	District 3	%	4	4 SR	4S	District 4	District 4	%
43	January 1 - June 30	10 5%	160,780	-	190,070	350,850	320,190	9 58%	234,510	2,510	90	237,110	219,830	7 86%
44	January 1 - June 30	6 0%	1,433,590	2,450	691,430	2,127,470	2,086,760	1 95%	2,619,260	59,430	91,490	2,770,180	2,722,920	1 74%
45	Subtotal-January-June		1,594,370	2,450	881,500	2,478,320	2,406,950	2.97%	2,853,770	61,940	91,580	3,007,290	2,942,750	2.19%
46	July 1 - December 31	10 5%	192,430	-	145,800	338,230	327,170	3 38%	305,530	1,440	1,060	308,030	252,560	21 96%
47	July 1 - December 31	6 0%	1,519,120	5,820	714,800	2,239,740	2,171,670	3 13%	2,583,570	59,150	90,870	2,733,590	2,581,870	5 88%
48	Subtotal-July-December		1,711,550	5,820	860,600	2,577,970	2,498,840	3.17%	2,889,100	60,590	91,930	3,041,620	2,834,430	7.31%
49	Total (Used in Assmt Table)		3,305,920	8,270	1,742,100	5,056,290	4,905,790	3.07%	5,742,870	122,530	183,510	6,048,910	5,777,180	4.70%
Monthly Boat Summary			DISTRICT THREE			Tax Year 2020	Tax Year 2019		DISTRICT FOUR			Tax Year 2020	Tax Year 2019	
Calendar Year 2020 (Paid)			3	3 HC	3B	District 3	District 3	%	4	4 SR	4S	District 4	District 4	%
43	January 1 - June 30	10 5%	122,260	630	7,430	130,320	-	#DIV/0!	53,520	230	230	53,980	-	#DIV/0!
44	January 1 - June 30	6 0%	-	-	-	-	-	#DIV/0!	-	-	-	-	-	#DIV/0!
45	Subtotal-January-June		122,260	630	7,430	130,320	-	#DIV/0!	53,520	230	230	53,980	-	#DIV/0!
46	July 1 - December 31	10 5%	173,530	-	16,000	189,530	-	#DIV/0!	76,530	-	2,420	78,950	-	#DIV/0!
47	July 1 - December 31	6 0%	-	-	-	-	-	#DIV/0!	-	-	-	-	-	#DIV/0!
48	Subtotal-July-December		173,530	-	16,000	189,530	-	#DIV/0!	76,530	-	2,420	78,950	-	#DIV/0!
49	Total (Used in Assmt Table)		295,790	630	23,430	319,850	-	#DIV/0!	130,050	230	2,650	132,930	-	#DIV/0!
Financial Summary (CAFR)			3	3 HC	3B	Tax Year 2020	Tax Year 2019		4	4 SR	4S	Tax Year 2020	Tax Year 2019	
								%						%
50	Non Manufacture - Real		17,520,850	4,001,680	12,956,170	34,478,700	31,107,170	10 84%	21,598,270	148,650	1,275,090	23,022,010	21,771,410	5 74%
51	Non Manufacture - Personal		4,323,850	36,060	2,804,650	7,164,560	6,694,610	7 02%	7,174,840	134,290	304,020	7,613,150	6,800,780	11 95%
52	Total Non Manufacture		21,844,700	4,037,740	15,760,820	41,643,260	37,801,780	10 16%	28,773,110	282,940	1,579,110	30,635,160	28,572,190	7 22%
53	Manufacture - Real		413,700	172,340	320,040	906,080	906,930	-0 09%	634,510	-	-	634,510	598,440	6 03%
54	Manufacture - Personal		3,375,770	306,070	1,860,800	5,542,640	5,355,490	3 49%	6,425,720	-	369,250	6,794,970	6,559,090	3 60%
55	Total Manufacture		3,789,470	478,410	2,180,840	6,448,720	6,262,420	2 97%	7,060,230	-	369,250	7,429,480	7,157,530	3 80%
56	Total Real Property		17,934,550	4,174,020	13,276,210	35,384,780	32,014,100	10 53%	22,232,780	148,650	1,275,090	23,656,520	22,369,850	5 75%
57	Total Personal Property		7,699,620	342,130	4,665,450	12,707,200	12,050,100	5 45%	13,600,560	134,290	673,270	14,408,120	13,359,870	7 85%
58	Total Prop Tax Assessment		25,634,170	4,516,150	17,941,660	48,091,980	44,064,200	9 14%	35,833,340	282,940	1,948,360	38,064,640	35,729,720	6 53%



**Lexington County Auditor's Office**  
**Final Assessment Report \* Tax Year 2020\* (tb622 )**

Tax Year 2020			DISTRICT FIVE									Tax Year 2020	Tax Year 2019	%
Type	Ratio	5	5 FD	5 FW	5 IP	5AFD	5AFE	5C	5I	5IFD	District 5	(07-1-20)	CHG	
Real Estate-Legal Residence	4 0%	78,098,500	39,164,600	30,281,300	248,100	253,250	-	3,730,050	-	8,518,020	160,293,820	141,294,480	13 45%	
Real Estate-Non Legal Residence	6 0%	15,751,720	33,072,840	9,894,040	162,480	22,593,340	1,169,260	7,164,570	-	11,044,500	100,852,750	90,914,230	10 93%	
Real Estate-Ag Use	4 0%	93,580	6,160	10,430	-	-	-	4,240	-	120	114,530	107,720	6 32%	
Real Estate-Ag Use	6 0%	1,490	3,550	100	-	-	230	-	-	-	5,370	6,510	-17 51%	
Acres/Lots/Improve-Total ( R )		93,945,290	72,247,150	40,185,870	410,580	22,846,590	1,169,490	10,898,860	-	19,562,640	261,266,470	232,322,940	12.46%	
Real-Vehicles (AR)	4 0%	1,970	850	-	-	-	-	-	-	-	2,820	5,260	-46 39%	
Real-Boats (BR)	4 0%	-	-	-	-	-	-	-	-	-	-	1,210	-100 00%	
		1,970	850	-	-	-	-	-	-	-	2,820	6,470	-56.41%	
Mobile Home-Legal Residence	4 0%	108,190	4,200	10,030	-	-	-	1,330	-	140	123,890	132,400	-6 43%	
Mobile Home-Non Legal Residence	6 0%	119,490	4,570	7,670	-	-	-	5,030	-	800	137,560	143,050	-3 84%	
Mobile Home-Total (H)		227,680	8,770	17,700	-	-	-	6,360	-	940	261,450	275,450	-5.08%	
Subtotal -Real/Mobile Homes		94,174,940	72,256,770	40,203,570	410,580	22,846,590	1,169,490	10,905,220	-	19,563,580	261,530,740	232,604,860	12.44%	
MFG Acres/Lots/Improve (MR)	10 5%	-	1,182,970	-	-	-	-	342,230	-	-	1,525,200	1,213,640	25 67%	
MFG Personal (MP)	10 5%	-	1,148,610	-	-	-	-	5,840	-	-	1,154,450	1,133,580	1 84%	
MFG Utilities (MPU)	10 5%	5,250,930	9,250,190	20,213,890	-	295,930	3,700	1,257,960	-	1,844,840	38,117,440	38,812,190	-1 79%	
MFG Reimbursement** (RME)	10 5%	-	91,000	-	-	-	-	26,320	-	-	117,320	60,680	93 34%	
MFG Reimbursement** (PME)	10 5%	-	88,340	-	-	-	-	460	-	-	88,800	56,690	56 64%	
MFG Depreciation ** (ME)	10 5%	-	1,113,590	-	-	-	-	40	-	-	1,113,630	1,107,040	0 60%	
X MFG Acres/Lots/Imp (XR)	10 5%	-	1,560	-	-	-	-	-	-	-	1,560	351,200	0 00%	
X MFG Personal (XP)	10 5%	-	75,430	-	-	-	-	551,470	-	-	626,900	779,800	-19 61%	
X MFG Utilities (XPU)	10 5%	-	-	793,570	-	-	-	-	-	-	793,570	931,430	-14 80%	
X MFG Reimbursement** (RXE)	10 5%	-	120	-	-	-	-	-	-	-	120	17,560	-99 32%	
X MFG Reimbursement** (PXE)	10 5%	-	5,400	-	-	-	-	42,420	-	-	47,820	38,980	22 68%	
X MFG Depreciation ** (XE)	10 5%	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!	
Aircraft ( C )	10 5%	12,640	2,520	16,450	-	-	-	-	-	2,210	33,820	259,730	-86 98%	
Business Personal-County (F)	10 5%	65,600	545,320	140,860	-	69,970	-	173,730	-	144,950	1,140,430	1,487,720	-23 34%	
Business Personal-State (T)	10 5%	587,330	2,983,190	200,900	20	3,050,210	195,010	939,820	-	828,510	8,784,990	8,737,800	0 54%	
Watercraft (B)	10 5%	2,138,950	206,970	435,440	19,920	340	-	44,580	-	32,630	2,878,830	3,264,270	-11 81%	
Subtotal		8,055,450	16,695,210	21,801,110	19,940	3,416,450	198,710	3,384,870	-	2,853,140	56,424,880	58,252,310	-3.14%	
Total W/O Vehicles & Monthly Boat (Actual Pd)		102,230,390	88,951,980	62,004,680	430,520	26,263,040	1,368,200	14,290,090	-	22,416,720	317,955,620	290,857,170	9.32%	
Motor Vehicles (Summary)-(A)		11,380,700	10,419,990	4,795,520	16,180	210,240	-	1,079,700	-	1,736,370	29,638,700	28,905,110	2.54%	
Monthly Boat (Summary)-(MB)		1,495,730	124,780	340,980	4,690	640	-	30,160	-	13,640	2,010,620	-	#DIV/0!	
Total Prop Tax Assessment		115,106,820	99,496,750	67,141,180	451,390	26,473,920	1,368,200	15,399,950	-	24,166,730	349,604,940	319,762,280	9.33%	
Fee for Service (S)		-	407,070	-	-	-	-	-	-	-	407,070	367,370	10.81%	
Non-Negotiated FILOT (W) (MCIP)		-	80,300	-	-	-	-	-	-	-	80,300	78,550	2.23%	
Negotiated FILOT (V) (MCIP)		-	5,946,940	-	-	-	-	-	-	-	5,946,940	6,242,650	-4 74%	
Subtotal		-	6,434,310	-	-	-	-	-	-	-	6,434,310	6,688,570	-3.80%	
Combined Total Assessment		115,106,820	105,931,060	67,141,180	451,390	26,473,920	1,368,200	15,399,950	-	24,166,730	356,039,250	326,450,850	9.06%	
Industrial Abatements		-	82,510	793,570	-	-	-	593,890	-	-	1,469,970	2,118,970	-30.63%	
Total Prop Tax Minus Abate *		115,106,820	99,414,240	66,347,610	451,390	26,473,920	1,368,200	14,806,060	-	24,166,730	348,134,970	317,643,310	9.60%	

\* Does not include FILOT

\*\* Actual Paid-TY 2019

**Lexington County Auditor's Office**  
**Final Assessment Report \* Tax Year 2020\* (tb622 )**

		DISTRICT FIVE										Tax Year 2020	Tax Year 2019	%
Type		Ratio	5	5 FD	5 FW	5 IP	5AFD	5AFE	5C	5I	5IFD	District 5	(07-1-20)	CHG
40	Real Estate-Legal Residence	4 0%	78,098,500	39,164,600	30,281,300	248,100	253,250	-	3,730,050	-	8,518,020	160,293,820	141,294,480	13 45%
41	Mobile Home-Legal Residence	4 0%	108,190	4,200	10,030	-	-	-	1,330	-	140	123,890	132,400	-6 43%
42	Total Legal Residence		78,206,690	39,168,800	30,291,330	248,100	253,250	-	3,731,380	-	8,518,160	160,417,710	141,426,880	13.43%

Motor Vehicle Summary			DISTRICT FIVE									Tax Year 2020	Tax Year 2015	%
Calendar Year 2020 (Paid)			5	5 FD	5 FW	5 IP	5AFD	5AFE	5C	5I	5IFD	District 5	District 5	CHG
43	January 1 - June 30	10 5%	785,100	1,732,990	175,520	-	35,180	-	162,380	-	115,250	3,006,420	2,735,360	9 91%
44	January 1 - June 30	6 0%	4,582,870	3,875,050	2,047,990	4,560	52,840	-	347,790	-	730,330	11,641,430	11,645,450	-0 03%
45	Subtotal-January-June		5,367,970	5,608,040	2,223,510	4,560	88,020	-	510,170	-	845,580	14,647,850	14,380,810	1.86%
46	July 1 - December 31	10 5%	559,070	807,970	239,000	-	53,820	-	205,640	-	145,490	2,010,990	1,976,220	1 76%
47	July 1 - December 31	6 0%	5,453,660	4,003,980	2,333,010	11,620	68,400	-	363,890	-	745,300	12,979,860	12,548,080	3 44%
48	Subtotal-July-December		6,012,730	4,811,950	2,572,010	11,620	122,220	-	569,530	-	890,790	14,990,850	14,524,300	3.21%
49	Total (Used in Assmt Table)		11,380,700	10,419,990	4,795,520	16,180	210,240	-	1,079,700	-	1,736,370	29,638,700	28,905,110	2.54%

Monthly Boat Summary			DISTRICT FIVE									Tax Year 2020	Tax Year 2015	%
Calendar Year 2020 (Paid)			5	5 FD	5 FW	5 IP	5AFD	5AFE	5C	5I	5IFD	District 5	District 5	CHG
43	January 1 - June 30	10 5 %	608,230	50,660	142,960	3,170	-	-	4,260	-	6,490	815,770	-	#DIV/0!
44	January 1 - June 30	6 0 %	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!
45	Subtotal-January-June		608,230	50,660	142,960	3,170	-	-	4,260	-	6,490	815,770	-	#DIV/0!
46	July 1 - December 31	10 5 %	887,500	74,120	198,020	1,520	640	-	25,900	-	7,150	1,194,850	-	#DIV/0!
47	July 1 - December 31	6 0 %	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!
48	Subtotal-July-December		887,500	74,120	198,020	1,520	640	-	25,900	-	7,150	1,194,850	-	#DIV/0!
49	Total (Used in Assmt Table)		1,495,730	124,780	340,980	4,690	640	-	30,160	-	13,640	2,010,620	-	#DIV/0!

Financial Summary (CAFR)		5	5 FD	5 FW	5 IP	5AFD	5AFE	5C	5I	5IFD	Tax Year 2020	Tax Year 2015	%
50	Non Manufacture - Real	94,174,940	72,256,770	40,203,570	410,580	22,846,590	1,169,490	10,905,220	-	19,563,580	261,530,740	232,604,860	12 44%
51	Non Manufacture - Personal	15,680,950	14,282,770	5,930,150	40,810	3,331,400	195,010	2,267,990	-	2,758,310	44,487,390	42,654,630	4 30%
52	<b>Total Non Manufacture</b>	<b>109,855,890</b>	<b>86,539,540</b>	<b>46,133,720</b>	<b>451,390</b>	<b>26,177,990</b>	<b>1,364,500</b>	<b>13,173,210</b>	<b>-</b>	<b>22,321,890</b>	<b>306,018,130</b>	<b>275,259,490</b>	<b>11 17%</b>
53	Manufacture - Real	-	1,275,650	-	-	-	-	368,550	-	-	1,644,200	1,643,080	0 07%
54	Manufacture - Personal	5,250,930	10,567,970	21,007,460	-	295,930	3,700	1,858,150	-	1,844,840	40,828,980	41,752,670	-2 21%
55	<b>Total Manufacture</b>	<b>5,250,930</b>	<b>11,843,620</b>	<b>21,007,460</b>	<b>-</b>	<b>295,930</b>	<b>3,700</b>	<b>2,226,700</b>	<b>-</b>	<b>1,844,840</b>	<b>42,473,180</b>	<b>43,395,750</b>	<b>-2 13%</b>
56	Total Real Property	94,174,940	73,532,420	40,203,570	410,580	22,846,590	1,169,490	11,273,770	-	19,563,580	263,174,940	234,247,940	12 35%
57	Total Personal Property	20,931,880	24,850,740	26,937,610	40,810	3,627,330	198,710	4,126,140	-	4,603,150	85,316,370	84,407,300	1 08%
58	<b>Total Prop Tax Assessment</b>	<b>115,106,820</b>	<b>98,383,160</b>	<b>67,141,180</b>	<b>451,390</b>	<b>26,473,920</b>	<b>1,368,200</b>	<b>15,399,910</b>	<b>-</b>	<b>24,166,730</b>	<b>348,491,310</b>	<b>318,655,240</b>	<b>9 36%</b>

**Lexington County Auditor's Office**  
**Final Assessment Report \* Tax Year 2020\* (tb622 )**

<u>TB622</u> <u>Page #</u>	<u>Prop.</u> <u>Type</u>	<u>Type Name</u>	<u>Count</u>	<u>Assessments</u>	<u>Estimated Taxable</u> <u>Value</u>
1	A	Total Vehicles Paid **	277,927	149,133,970	\$ 2,274,897,810
2	AR	Vehicles Real	53	70,760	\$ 1,769,000
3	B	Boats/Motors	15,139	8,115,410	\$ 77,289,620
4	BR	Boats/Motors/Real	-	-	\$ -
5	C	Aircraft	95	2,075,130	\$ 19,763,150
6	F	BPP-County	1,530	4,305,080	\$ 41,000,760
7	H	Mobile Homes	19,997	11,050,380	\$ 228,882,903
9	ME	Manufacture Depr.	135	8,027,790	\$ 76,455,140
10	MP	Manufacture Personal	159	10,565,250	\$ 100,621,430
11	MPU	Manufacture Utility	652	121,906,730	\$ 1,161,016,470
12	MR	Manufacture Real	110	12,876,530	\$ 122,633,620
13	PME	Manufacture Reim. (Personal Property)	140	636,070	\$ 6,057,810
14	PXE	Manufacture Reim. Exempt (Personal Property)	86	941,490	\$ 8,966,570
16	RME	Manufacture Reim. (Real Property)	88	917,900	\$ 8,741,900
17	RXE	Manufacture Reim. Exempt (Real Property)	12	83,530	\$ 795,520
15	R	Real Estate	134,984	989,044,100	\$ 21,606,614,640
18	S	Fee for Service Agreement	1	407,070	\$ 6,784,500
19	T	BPP-State	16,121	43,580,670	\$ 415,053,990
20	V	FILOT-Negotiated (MCIP)	60	80,042,580	\$ 1,334,043,000
21	W	FILOT-Non Negotiated (MCIP)	35	3,971,410	\$ 66,190,170
-	XE	Manufacture Depr.-Exempt	-	-	\$ -
22	XP	MFG Personal-Exempt	88	12,332,850	\$ 117,455,720
23	XPU	MFG Personal-Utility	4	1,510,430	\$ 14,385,040
24	XR	MFG-Real-Exempt	16	1,503,770	\$ 14,321,630
25	MB	Monthly Boat	7,658	5,627,700	\$ 53,597,140
<b>Grand Total - Assessments</b>			<b>467,432</b>	<b>1,468,726,600</b>	<b>\$ 27,703,740,393</b>
9	ME	Manufacture Depr.	135	8,027,790	\$ 76,455,140
-	XE	Manufacture Depr.-Exempt	-	-	\$ -
<b>Grand Totals-Less Deprec.</b>			<b>467,297</b>	<b>1,460,698,810</b>	<b>\$ 27,627,285,253</b>
<b>Totals Less FILOTs and Depreciation</b>			<b>467,336</b>	<b>1,384,305,540</b>	<b>\$ 26,296,722,723</b>

\*\* Actual Paid-TY 2019

1		<b>Unpaid Vehicles-Assessment</b>		<b>8,765,270</b>
25		<b>Grand Total-Assessments</b>		<b>1,477,491,870</b>

## Lexington County Legal Residence Summary - Number, Assessed and Taxable Value

Tax Year 2020			Number of Legal Residence			Assessed Value			Taxable Value		
SD #	TD #	District Name	Real Property	Mobile Homes	Total	Real Property	Mobile Homes	Total	Real Property	Mobile Homes	Total
1	1	District 1	37,178	3,496	40,674	282,998,380	2,877,110	285,875,490	\$ 7,074,959,442	\$ 71,927,764	\$ 7,146,887,206
1	1 HC	Hollow Creek District	39	12	51	191,160	7,820	198,980	\$ 4,779,038	\$ 195,561	\$ 4,974,599
1	1A	Springdale	-	-	-	-	-	-	\$ -	\$ -	\$ -
1	1C	Cayce	227	-	227	1,423,580	-	1,423,580	\$ 35,589,493	\$ -	\$ 35,589,493
1	1G	Gilbert	138	24	162	885,580	17,140	902,720	\$ 22,139,549	\$ 428,459	\$ 22,568,008
1	1L	Lexington	6,134	48	6,182	50,583,310	17,450	50,600,760	\$ 1,264,582,724	\$ 436,330	\$ 1,265,019,054
1	1LT	Lexington TIF	2	-	2	2,600	-	2,600	\$ 64,942	\$ -	\$ 64,942
1	1LAT	Corley Mill TIF	194	6	200	-	-	-	\$ -	\$ -	\$ -
1	1P	Pelion	194	6	200	-	-	-	\$ 24,961,841	\$ 186,905	\$ 25,148,746
1	1S	Summit	136	23	159	607,630	19,770	627,400	\$ 15,190,825	\$ 494,242	\$ 15,685,067
<b>1</b>		<b>Total District One</b>	<b>44,048</b>	<b>3,609</b>	<b>47,657</b>	<b>337,690,710</b>	<b>2,946,770</b>	<b>340,637,480</b>	<b>\$ 8,442,267,854</b>	<b>\$ 73,669,261</b>	<b>\$ 8,515,937,115</b>
2	2	District 2	7,431	970	8,401	37,611,070	626,230	38,237,300	\$ 940,276,731	\$ 15,655,700	\$ 955,932,431
2	2C	Cayce	2,953	64	3,017	14,645,840	34,700	14,680,540	\$ 366,145,901	\$ 867,378	\$ 367,013,279
2	2CT	Cayce TIF	21	-	21	202,060	-	202,060	\$ 5,051,514	\$ -	\$ 5,051,514
2	2L	Lexington	-	-	-	-	-	-	\$ -	\$ -	\$ -
2	2S	Springdale	898	-	898	5,488,110	-	5,488,110	\$ 137,202,864	\$ -	\$ 137,202,864
2	2W	West Columbia	4,043	62	4,105	23,761,660	27,090	23,788,750	\$ 594,041,401	\$ 677,215	\$ 594,718,616
2	2WT	West Columbia TIF	96	1	97	1,385,500	-	1,385,500	\$ 34,637,461	\$ -	\$ 34,637,461
<b>2</b>		<b>Total District Two</b>	<b>15,442</b>	<b>1,097</b>	<b>16,539</b>	<b>83,094,240</b>	<b>688,020</b>	<b>83,782,260</b>	<b>\$ 2,077,355,872</b>	<b>\$ 17,200,293</b>	<b>\$ 2,094,556,165</b>
3	3	District 3	1,632	347	1,979	11,029,030	295,980	11,325,010	\$ 275,725,686	\$ 7,399,584	\$ 283,125,270
3	3 HC	Hollow Creek District	456	65	521	2,678,730	49,580	2,728,310	\$ 66,968,275	\$ 1,239,571	\$ 68,207,846
3	3B	Batesburg-Leesville	1,286	17	1,303	4,828,680	14,120	4,842,800	\$ 120,716,940	\$ 353,105	\$ 121,070,045
<b>3</b>		<b>Total District Three</b>	<b>3,374</b>	<b>429</b>	<b>3,803</b>	<b>18,536,440</b>	<b>359,680</b>	<b>18,896,120</b>	<b>\$ 463,410,901</b>	<b>\$ 8,992,260</b>	<b>\$ 472,403,161</b>
4	4	District 4	4,280	1,680	5,960	11,608,120	1,303,990	12,912,110	\$ 290,203,002	\$ 32,599,846	\$ 322,802,848
4	4 SR	Sandy Run District	25	9	34	60,730	7,830	68,560	\$ 1,518,309	\$ 195,706	\$ 1,714,015
4	4S	Swansea	173	23	196	492,730	12,390	505,120	\$ 12,318,131	\$ 309,667	\$ 12,627,798
<b>4</b>		<b>Total District Four</b>	<b>4,478</b>	<b>1,712</b>	<b>6,190</b>	<b>12,161,580</b>	<b>1,324,210</b>	<b>13,485,790</b>	<b>\$ 304,039,442</b>	<b>\$ 33,105,219</b>	<b>\$ 337,144,661</b>
5	5	District 5	6,137	140	6,277	78,098,500	108,190	78,206,690	\$ 1,952,462,576	\$ 2,704,762	\$ 1,955,167,338
5	5 FD	District 5 FD	6,137	9	6,146	39,164,600	4,200	39,168,800	\$ 979,114,876	\$ 105,000	\$ 979,219,876
5	5 FW	District 5 FW	2,589	18	2,607	30,281,300	10,030	30,291,330	\$ 757,032,454	\$ 250,831	\$ 757,283,285
5	5 IP	Isle of Pines (5 IP)	21	-	21	248,100	-	248,100	\$ 6,202,479	\$ -	\$ 6,202,479
5	5AFD	Columbia (5AFD)	34	-	34	253,250	-	253,250	\$ 6,331,250	\$ -	\$ 6,331,250
5	5AFE	Columbia (5AFE)	-	-	-	-	-	-	\$ -	\$ -	\$ -
5	5C	Chapin (5C)	561	2	563	3,730,050	1,330	3,731,380	\$ 93,251,315	\$ 33,126	\$ 93,284,441
5	5I	Irmo (5I)	1	-	1	-	-	-	\$ -	\$ -	\$ -
5	5IFD	Irmo (5IFD)	1,294	1	1,295	8,518,020	140	8,518,160	\$ 212,950,621	\$ 3,439	\$ 212,954,060
<b>5</b>		<b>Total District Five</b>	<b>16,774</b>	<b>170</b>	<b>16,944</b>	<b>160,293,820</b>	<b>123,890</b>	<b>160,417,710</b>	<b>\$ 4,007,345,571</b>	<b>\$ 3,097,158</b>	<b>\$ 4,010,442,729</b>
		<b>Lexington County</b>	<b>84,116</b>	<b>7,017</b>	<b>91,133</b>	<b>611,776,790</b>	<b>5,442,570</b>	<b>617,219,360</b>	<b>\$ 15,294,419,640</b>	<b>\$ 136,064,191</b>	<b>\$ 15,430,483,831</b>

# Lexington County Assessment Summary - Non Manufacture and Manufacture - (Includes Fee/FILOT)

Tax Year 2020			NonManufacture			Manufacture			Grand Total			Excludes Fee/FILOT	
SD #	TD #	District Name	Real	Personal	Total	Real	Personal	Total	Real	Personal	Total	Fee/FILOT	Grand Total
1	1	District 1	368,963,900	77,941,550	446,905,450	7,132,440	52,385,730	59,518,170	376,096,340	130,327,280	506,423,620	30,524,150	540,925,740
1	1 HC	Hollow Creek District	250,230	1,740	251,970	-	-	-	250,230	1,740	251,970	-	251,970
1	1A	Springdale	19,360	313,240	332,600	-	43,640	43,640	19,360	356,880	376,240	-	376,240
1	1C	Cayce	1,786,730	315,840	2,102,570	46,310	21,940	68,250	1,833,040	337,780	2,170,820	-	2,186,950
1	1G	Gilbert	1,276,750	374,710	1,651,460	-	268,240	268,240	1,276,750	642,950	1,919,700	-	1,919,700
1	1L	Lexington	107,250,380	19,231,830	126,482,210	923,320	5,611,970	6,535,290	108,173,700	24,843,800	133,017,500	1,430,560	134,601,930
1	1LT	Lexington TIF	2,022,680	-	2,022,680	-	-	-	2,022,680	-	2,022,680	-	2,022,680
1	1LAT	Corley Mill TIF	2,022,680	-	2,022,680	-	-	-	2,022,680	-	2,022,680	-	2,022,680
1	1P	Pelion	1,528,080	375,890	1,903,970	-	223,580	223,580	1,528,080	599,470	2,127,550	1,412,790	3,540,340
1	1S	Summit	763,480	151,930	915,410	-	98,690	98,690	763,480	250,620	1,014,100	-	1,014,100
1		<b>Total District One</b>	<b>483,996,090</b>	<b>98,706,730</b>	<b>582,702,820</b>	<b>8,102,070</b>	<b>58,653,790</b>	<b>66,755,860</b>	<b>492,098,160</b>	<b>157,360,520</b>	<b>649,458,680</b>	<b>33,367,500</b>	<b>686,974,150</b>
2	2	District 2	75,497,350	29,594,290	105,091,640	2,385,490	19,550,240	21,935,730	77,882,840	49,144,530	127,027,370	18,997,640	146,582,680
2	2C	Cayce	33,493,900	11,291,460	44,785,360	1,041,280	10,279,010	11,320,290	34,535,180	21,570,470	56,105,650	22,235,700	79,841,330
2	2CT	Cayce TIF	6,748,250	-	6,748,250	-	-	-	6,748,250	-	6,748,250	-	6,748,250
2	2L	Lexington	572,080	1,080	573,160	-	-	-	572,080	1,080	573,160	-	573,160
2	2S	Springdale	9,609,380	1,855,720	11,465,100	28,140	375,130	403,270	9,637,520	2,230,850	11,868,370	-	11,888,370
2	2W	West Columbia	65,302,340	12,310,500	77,612,840	510,070	5,584,540	6,094,610	65,812,410	17,895,040	83,707,450	-	83,845,840
2	2WT	West Columbia TIF	5,914,400	-	5,914,400	129,890	283,520	413,410	6,044,290	283,520	6,327,810	-	6,405,170
2		<b>Total District Two</b>	<b>197,137,700</b>	<b>55,053,050</b>	<b>252,190,750</b>	<b>4,094,870</b>	<b>36,072,440</b>	<b>40,167,310</b>	<b>201,232,570</b>	<b>91,125,490</b>	<b>292,358,060</b>	<b>41,233,340</b>	<b>335,884,800</b>
3	3	District 3	17,520,850	4,323,850	21,844,700	413,700	3,375,770	3,789,470	17,934,550	7,699,620	25,634,170	-	25,871,510
3	3 HC	Hollow Creek District	4,001,680	36,060	4,037,740	172,340	306,070	478,410	4,174,020	342,130	4,516,150	-	4,516,150
3	3B	Batesburg-Leesville	12,956,170	2,804,650	15,760,820	320,040	1,860,800	2,180,840	13,276,210	4,665,450	17,941,660	447,040	18,444,980
3		<b>Total District Three</b>	<b>34,478,700</b>	<b>7,164,560</b>	<b>41,643,260</b>	<b>906,080</b>	<b>5,542,640</b>	<b>6,448,720</b>	<b>35,384,780</b>	<b>12,707,200</b>	<b>48,091,980</b>	<b>447,040</b>	<b>48,832,640</b>
4	4	District 4	21,598,270	7,174,840	28,773,110	634,510	6,425,720	7,060,230	22,232,780	13,600,560	35,833,340	2,938,870	38,785,640
4	4 SR	Sandy Run District	148,650	134,290	282,940	-	-	-	148,650	134,290	282,940	-	282,540
4	4S	Swansea	1,275,090	304,020	1,579,110	-	369,250	369,250	1,275,090	673,270	1,948,360	-	1,927,580
4		<b>Total District Four</b>	<b>23,022,010</b>	<b>7,613,150</b>	<b>30,635,160</b>	<b>634,510</b>	<b>6,794,970</b>	<b>7,429,480</b>	<b>23,656,520</b>	<b>14,408,120</b>	<b>38,064,640</b>	<b>2,938,870</b>	<b>40,995,760</b>
5	5	District 5	94,174,940	15,680,950	109,855,890	-	5,250,930	5,250,930	94,174,940	20,931,880	115,106,820	-	115,106,820
5	5 FD	District 5 FD	72,256,770	14,282,770	86,539,540	1,275,650	10,567,970	11,843,620	73,532,420	24,850,740	98,383,160	6,434,310	105,931,060
5	5 FW	District 5 FW	40,203,570	5,930,150	46,133,720	-	21,007,460	21,007,460	40,203,570	26,937,610	67,141,180	-	67,141,180
5	5 IP	Isle of Pines (5 IP)	410,580	40,810	451,390	-	-	-	410,580	40,810	451,390	-	451,390
5	5AFD	Columbia (5AFD)	22,846,590	3,331,400	26,177,990	-	295,930	295,930	22,846,590	3,627,330	26,473,920	-	26,473,920
5	5AFE	Columbia (5AFE)	1,169,490	195,010	1,364,500	-	3,700	3,700	1,169,490	198,710	1,368,200	-	1,368,200
5	5C	Chapin (5C)	10,905,220	2,267,990	13,173,210	368,550	1,858,150	2,226,700	11,273,770	4,126,140	15,399,910	-	15,399,950
5	5I	Irmo (5I)	-	-	-	-	-	-	-	-	-	-	-
5	5IFD	Irmo (5IFD)	19,563,580	2,758,310	22,321,890	-	1,844,840	1,844,840	19,563,580	4,603,150	24,166,730	-	24,166,730
5	5IFE	Irmo (5IFE)	-	-	-	-	-	-	-	-	-	-	-
5	5IFF	Irmo (5IFF)	-	-	-	-	-	-	-	-	-	-	-
5		<b>Total District Five</b>	<b>261,530,740</b>	<b>44,487,390</b>	<b>306,018,130</b>	<b>1,644,200</b>	<b>40,828,980</b>	<b>42,473,180</b>	<b>263,174,940</b>	<b>85,316,370</b>	<b>348,491,310</b>	<b>6,434,310</b>	<b>356,039,250</b>
		<b>Lexington County</b>	<b>1,000,165,240</b>	<b>213,024,880</b>	<b>1,213,190,120</b>	<b>15,381,730</b>	<b>147,892,820</b>	<b>163,274,550</b>	<b>1,015,546,970</b>	<b>360,917,700</b>	<b>1,376,464,670</b>	<b>84,421,060</b>	<b>1,468,726,600</b>

Note: Includes Manufacture Depreciation and excludes FILOT

# Final Assessment Report- Tax Year 2020

**email: "BPecori@lex-co.com Pecori, Brittney"** **Tuesday, July 13, 2021 at 10:47:03 AM Eastern Daylight Time**  
To: email: "arhoden@lex3.k12.sc.us Angela Rhoden" , email: "AMcInchok@lex-co.com McInchok, Angie" , email: "AWatkins@springdalesc.com ASHLEY WATKINS (AWatkins@springdalesc.com)" , email: "Mayor@batesburg-leesville.org Batesburg Mayor" , email: "BHildebrand@lexsc.com Becky Hildebrand (E-mail" , email: "rbrown@townofirmosc.com \Bob Brown\" , email: "bpoole@lexsc.com \Britt Poole\" , email: "BShumpert@lex-co.com Shumpert, Brittany" , email: "bgshealy@lexrich5.org BRUCE SHEALY (bgshealy@lexrich5.org)" , email: "jbusbee@lex-co.com Busbee, Judy" , email: "Cwilliamson@caycesc.gov Carroll Williamson" , email: "PelionTH@pbtcomm.net Charles Haggard (E-mail" , email: "cgillespie@lexington4.net Cindi Gillespie" , email: "cfrick@lexrich5.org \Connie Frick\" , email: "dacobb@lexington1.net \David A Cobb\" , email: "dveldman@lcrac.com \David Veldman \" , email: "walkerd@midlandstech.edu walkerd@midlandstech.edu" , email: "DWMitchell@lex3.k12.sc.us Debra Mitchell (E-mail" , email: "dseymour@lexington1.net Debra Seymour" , email: "dpatten@lexington1.net Donna Patten" , email: "aatkinson@lex3.org Dr. Ashley Atkinson" , email: "bjames@lex2.org \Dr. Bill James \" , email: "csmelton@lexrich5.org Dr. Christina Melton " , email: "ADUBOSE@lex-co.com DUBOSE, ADAM" , email: "etaylor@icrc.net Elizabeth Taylor (E-mail" , email: "ghuddle@cityofcayce-sc.gov Garry Huddle (E-mail" , email: "GLittle@lexington1.net GLittle@lexington1.net" , email: "charmon@lex-co.com Harmon, Christopher" , email: "jchendrix@lex-co.com Hendrix, Jessica" , email: "Macleani@midlandstech.edu \Ian Maclean\" , email: "jlonso@columbiasc.net \Janice L Alonso\" , email: "townhall@pelion.sc.gov Janice Poole" , email: "jhendrix@batesburg-leesville.org Jay Hendrix " , email: "jeffanderson@oldcourthouse.com Jeff Anderson" , email: "jsalters@lexington1.net Jeff Salters" , email: "jmpalen@columbiasc.net \Jeffery M Palen\" , email: "jbtaylor@batesburg-leesville.org Joan B. Taylor (E-mail" , email: "Gilberttown@pbtcomm.net JoAnn Derrick (E-mail" , email: "sjjohnson@lex-co.com Johnson, Sarah" , email: "jedwards@batesburg-leesville.org \Judy Edwards\" , email: "jblack@westcolumbiasc.gov \Justin Black\" , email: "kroberts@lexsc.com Kathy Roberts (E-mail" , email: "kmcmullen@caycesc.gov Kelly McMullen " , email: "kpoole@lex.lib.sc.us Poole, Kelly" , email: "LWieder@lexsc.com Laraine P. Wieder (E-mail" , email: "laura@chapinsc.com Laura Cullar" , email: "llondon@lexrich5.org LEANN LONDON (llondon@lexrich5.org)" , email: "mrawls@lexrich5.org Marty Rawls" , email: "bhorton@westcolumbiasc.gov \Mayor Bobby E. Horton \" , email: "elisepartin@gmail.com \Mayor Elise Partin\" , email: "rspires@pbtcomm.net \Mayor Ray Spires\" , email: "smacdougall@lexsc.com \Mayor Steve MacDouglas\" , email: "mcorder@cityofcayce-sc.gov \Mendy Corder \" , email: "MWilliams@lex.lib.sc.us Williams, Michelle" , email: "macaughman@columbiasc.net Missy Caughman (E-mail" , email: "RPOSTON@lex-co.com POSTON, RANDOLPH" , email: "wpotash@hsblawfirm.com Potash, Wynne" , email: "mpruitt@lex-co.com PRUITT, MONA" , email: "pspires@lex2.org pspires" , email: "Rmoody@caycesc.gov Rachelle Moody " , email: "rgibson@lcrac.com Randy Gibson (E-mail" , email: "rferguson@lexington4.net Rebecca Ferguson" , email: "rcaviness@townofirmosc.com \Renee Caviness\" , email: "sandyriddle@parkerpoe.com Riddle, Sandy K." , email: "rmaddox@lexington4.net rmaddox" , email: "shumphries@townofirmosc.com Sherry Humphries" , email: "msonefeld@irmofire.org Sonefeld, Mike" , email: "shatchell@riverbanks.org \Steve Hatchell\" , email: "Isturkie@lex-co.com Sturkie, Lynn" , email: "tluckadoo@batesburg-leesville.org \Ted Luckadoo\" , email: "swanseatown@pbtcomm.net Town of Swansea (E-mail" , email: "tcrocker@lex2.org Travis Crocker" , email: "SVELDMAN@lex-co.com VELDMAN, STACY" , email: "vracine@townofirmosc.com \Vi Racine\"

Good morning,

Please see the attached Final Assessment Report for Tax Year 2020, as of June 30, 2021.

## **Assessment Report**

1.  
Page 1 and 2 is the summary for Lexington County.
  
2.  
Page 3 and 4 is the summary with tax districts for School District One.
  
3.  
Page 5 and 6 is the summary with tax districts for School District Two.
  
4.  
Page 7 and 8 is the summary with tax districts for School District Three and Four.
  
5.  
Page 9 and 10 is the summary with tax districts for School District Five.
  
6.  
Page 11 is a summary by property type for Lexington County.
  
7.  
Page 12 is the Legal Residence information for each tax district and school district.

8.

Page 13 is the Real and Personal property for Manufacture and Non-Manufacture Summary.

In addition, as you are all aware, SC Code of Law requires that the property tax rolls be opened by September 30th. It is because of this statutory deadline that the information required by the Auditor's Office to open the tax rolls becomes extremely time sensitive over the next few months.

Please let me know if you have any questions or concerns.

Thank you,

Brittney Pecori

Lexington County Auditor's Office



Phone (803)785-8416

Fax (803)785-8538

[bpecori@lex-co.com](mailto:bpecori@lex-co.com)

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**Attachments:**

**TY2020- Final Assessment Report 06.30.21- CAFR.pdf** 615k

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# FW: [External] Re: Lexington-Richland District 5

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email: "charmon@lex-co.com Harmon, Christopher"  
To: email: "mrawls@lexrich5.org mrawls@lexrich5.org"

Thursday, September 9, 2021 at 5:15:15 PM Eastern Daylight Time

Hey Marty,

Per our conversation, here is the email and information I provided to Kim Murphy.

Thanks, Chris

**Chris Harmon**

Lexington County Auditor

Office (803) 785-8445

Cell (803) 603-5168

---

**From:** Harmon, Christopher

**Sent:** Thursday, September 9, 2021 5:12 PM

**To:** Kim Murphy [REDACTED]

**Subject:** RE: [External] Re: Lexington-Richland District 5

Hey Kim,

No bother at all. Sorry for the delays, we have been perpetually behind lately. Here are all of the documents from my office. I think everything else would be from the Treasurer. Let me know if you have questions.

Thanks, Chris

**Chris Harmon**

Lexington County Auditor

Office (803) 785-8445

Cell (803) 603-5168

**From:** Kim Murphy [REDACTED]

**Sent:** Thursday, September 9, 2021 4:17 PM

**To:** Harmon, Christopher <[charmon@lex-co.com](mailto:charmon@lex-co.com)>

**Subject:** [External] Re: Lexington-Richland District 5

Hi Chris,

I hate to bother you... but I'm wondering if just the current information is available for D5. Looking for just the worksheet.

Thanks!

Kim

[REDACTED]

[REDACTED]

[REDACTED]

Hi Chris!

Good to chat with you today. Keep fighting the good fight! Here are the docs that we discussed today and also those that we discussed some months ago and forgot about! I've gone through my files and I am trying to fill in the holes for some things I don't have, if they are available. If there is anything I need to get from Treasurer's Office, let me know.

1. 2021 SDS-5 Millage Confirmation Letter

2. Tax Year 2021 + Tax year 2018 - Lexington County Auditor's Office Debt Service - Millage Worksheet
3. Final Assessments as of June 30, 2021 (both Counties)
4. Fiscal Year: 7/01/17 - 6/30/18 & Overlapping Year Debt Retirement Schedule



Fiscal Year: 7/01/18 - 6/30/19 & Overlapping Year Debt Retirement Schedule

Fiscal Year: 7/01/19 - 6/30/20 & Overlapping Year Debt Retirement Schedule

Fiscal Year: 7/01/20 - 6/30/21 & Overlapping Year Debt Retirement Schedule

5. Itemized Disbursements for the 2018, 2019, 2020, and 2021 school years.

6. Debt Service Tax Revenue for the 2018, 2019, 2020, and 2021 school years.

Also, when bid premiums come in, what account (or which pot of money) do they go in?

I'm trying to understand the process at your end and probably at the treasures. When you have some time (ha!) in the near future, would you be able to quickly walk me through what happens when loan proceeds come in and payments are made, etc?

Thanks so much Chris!

Kim



[REDACTED]

[REDACTED]

[REDACTED]

**Attachments:**

**SD5 (002).pdf** 41k

**Copy of Debt Service- SD5.xlsx** 21k

TY2020- Final Assessment Report 06.30.21- CAFR (002).pdf 345k

TY2020-Final Assessments-Richland.pdf 243k

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THE STATE OF SOUTH CAROLINA  
OFFICE OF THE ATTORNEY GENERAL  
COLUMBIA

OPINION NO. 8-24 p20

March 20, 1985

SUBJECT: Revenue and Taxation - Levy Of Tax To Fund Bonded Debt And Sinking Fund Therefor.

SYLLABUS: A statute that pledges the full faith and credit of a political entity for repayment of bonds and requires the auditor to levy and the treasurer to collect a tax therefor is self-executing. No action is required by the governing body of the political entity for the tax levy. The auditor, however, is to determine the mills necessary to produce the tax revenue.

TO: Honorable Betty J. Catoe  
Lancaster County Auditor

FROM: Joe L. Allen, Jr. *JAL*  
Chief Deputy Attorney General

QUESTION: A statute may pledge the full faith, credit and resources of the political entity for the repayment of bonds. It may further direct that there be levied annually by the auditor and collected by the treasurer a tax sufficient to pay the principal and interest of such bonds as they respectively mature and create such sinking fund as may be necessary therefor. Under such statutes what action is needed by the governing body of the political entity for the tax levy?

DISCUSSION:

A statute similar to the above is found in § 59-71-150. It relates to a tax levy to retire a bonded debt of a school district. The statute, by its language, levies the tax for the repayment of the bonds. There is no discretion vested in the governing body or other officials thereof as to whether the tax is to be levied. The only task is for the auditor to determine the number of mills necessary to raise the required revenue.

The Supreme Court considered this issue in Stackhouse v. Floyd, 248 S.C. 183, 149 S.E.2d 437. The Court commented as follows:

Honorable Betty J. Catoe  
Page Two

"Plaintiffs also contend that the Act is unconstitutional in that it delegates to the Auditor the authority to tax and the discretion to fix the amount of the tax to be levied to provide debt service on the bonds. The Act, however, gives no such discretionary power to the Auditor but rather compels him to levy annually 'a tax sufficient to pay the principal and interest of the bonds as they respectively mature and to create such sinking fund as may be necessary therefor.' The amount of the levy, therefore, is established by the maturity schedule of the bonds and the interest rate. The Auditor acts in a ministerial fashion as the agent of the General Assembly in this matter. *Evans v. Beattie*, supra; *McLure v. McElroy*, supra."

The amount of the tax levy is thus established by the bonds. The auditor mathematically determines the number of mills necessary therefor. No action is required of the governing body for the tax levy.

#### CONCLUSION:

A statute that pledges the full faith and credit for a political entity for repayment of bonds and requires the auditor to levy and the treasurer to collect a tax therefor is self-executing. No action is required by the governing body of the political entity for the tax levy. The auditor, however, is to determine the mills necessary to produce the tax revenue.

JLAJr/jws



# Setting Debt and Operations Millage: Role of County Auditors



Spring 2021 Conference  
March 3, 2021

Prepared by:  
Francenia B. Heizer, Esquire  
M. Ryan Gentry, Esquire

---

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[rgentry@burr.com](mailto:rgentry@burr.com)

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(803) 960-8272 (Cell - Gentry)

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The story you are about to see is true. The names have been changed to protect the innocent.

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The following story is fictional and does not depict any actual person or event.

# Index

- County Auditors
- South Carolina County Governments
- Setting Operations Millage
- Setting Debt Service Millage

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# COUNTY AUDITORS

# Functions

- The Auditor's Office is responsible for listing and assessing personal property for ad valorem taxation.
- Assembles information on real and personal property ownership for the purpose of establishing a fair market value, computing the assessed value, and applying the applicable millage rate to produce revenue to be collected by the County Treasurer.

# Responsibilities

- Authorizes all additions, omissions, and abatements to the tax roll.
- Determines the assessed value of all personal property using manuals furnished by the South Carolina Department of Revenue
- Applies penalties to unpaid tax records
- Determines eligibility for Homestead Exemption
- Prepares and lists all taxable property in the County on the tax roll.

# What County Auditors Do Not Do

- Place values on real property
- Collect any money
- Give information on paid taxes
- Issue business or federal ID numbers



# History – In the 1800's

- County auditors and treasurers were appointed by the Governor with the advice of the State Senate.
- Historically, auditors functioned in a very similar role to their current role.
  - › For example, in the Code of Laws of South Carolina of 1881, “the county auditors of each county are **required for the purpose of assessing taxes, to attend at a convenient point in each township or tax district** as many days as may be necessary; and for the balance of the time allowed by law there shall be in and remain at the respective county seats.”

## In the Present Day

- › In comparison, Section 12-39-60 of the Code of Laws of South Carolina 1976, as amended, provides “he shall, **for the purpose of assessing taxes, attend at a convenient point in each township or tax district** as many days as may be necessary and for the remainder of the time allowed by law he must be and receive returns at the county seat.”

# History – In the 1800's

- › Another example would be in the Code of Laws of South Carolina of 1881, “each county auditor shall make out, in a book to be prepared for that purpose, in such manner as the Comptroller General shall prescribe, **a complete list or schedule of all taxable property in his county; and the value thereof, as equalized**, so arranged as that **each separate parcel of real property in each district, other than city, village, and town property, shall be contained in a line or lines** opposite the names of the owners, arranged in numerical or alphabetical order, and **so that each lot or parcel of real property in cities, villages, and towns shall be contained in a line or lines** opposite the names of the owners thereof, respectively, arranged in alphabetical order.”



# In the Present Day

- › In comparison, Section 12-39-150 of the Code of Laws of South Carolina 1976, as amended, provides “The auditor shall enter into a book prepared for that purpose, in a manner as the department prescribes, **a complete list or schedule of all taxable property in his county and the value of it as equalized.** The list or schedule must be arranged so that **each separate parcel of real property in each district, other than city, village, and town property, is contained in a line or lines opposite the names of the owners,** arranged in numerical or alphabetical order, **and so that each lot or parcel of real property in cities, villages, and towns is contained in a line or lines opposite the name of the owner of it,** respectively, arranged in alphabetical order.”

# History

- Examples of duties county auditors had in 1881 that they no longer have.
  - › If the county auditor shall suspect or be informed that any person or persons, corporation or company, has evaded making a return, or made a false return of his, **her**, or their personal property for taxation, or have or has not made a full return, or that the valuation returned is less than it should have been, it shall be his duty, at any time before settlement with the treasurer for the year, **to notify such party to appear before him at his office**, at a time fixed in said notice, together with such other person or persons as said auditor may desire to examine, and the party, together with the witnesses called, **shall be examined by the auditor under oath**

# History

- › (which oath said auditor is authorized to administer), touching the personal property, and the value thereof, of such party, and everything which may tend to evince the true amount such party should have returned for taxation.



# History

- › The county auditors are required to **appoint** in and for each township of their respective counties **three intelligent and discreet freeholders**, resident in the township for which they are appointed, **upon taking the oath prescribed for officers in the Constitution, and the oath with respect to dueling**, shall meet at some convenient place in their respective townships, and elect a chairman, and when so organized, shall form a Board of Assessors for the purpose of assessing the value of real and personal estate in their township for the purposes of taxation.

# History

- › The county auditors are required to **appoint** in and for each township of their respective counties **three intelligent and discreet freeholders**, resident in the township for which they are appointed, **upon taking the oath prescribed for officers in the Constitution, and the oath with respect to dueling**, shall meet at some convenient place in their respective townships, and elect a chairman, and when so organized, shall form a Board of Assessors for the purpose of assessing the value of real and personal estate in their township for the purposes of taxation.



# History

- › In 1880 the General Assembly equated dueling with murder and required an oath of those holding public office that they would neither send nor receive challenges while in the service of the public.

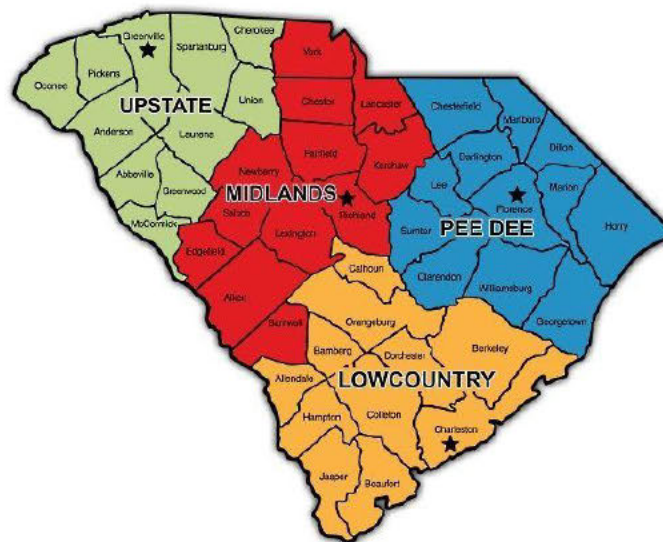


# History

- › “I do solemnly swear (or affirm, as the case may be,) that I have not, since the first day of January, A.D. 1881, engaged in a duel within or without the State, either as principal or second, or been present threat as a party thereto in behalf of either of the principals in such duel, and that I will not during the term of office to which I have been elected (or appointed, as the case may be,) engage in a duel as principal, or aid and abet in such duel as second or as a party thereto, in behalf of either principal or otherwise.”



# SOUTH CAROLINA COUNTY GOVERNMENTS



## Forms

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- Council - Abbeville, Allendale, Barnwell, Calhoun, Laurens and Saluda.
- Council-supervisor - Berkeley, Chester, Union and Williamsburg
- Council-manager - Greenwood and York.
- Council-administrator – All remaining counties

## Selection of County Auditors

- For Council, Council-supervisor and Council administrator forms of government, the county auditor is elected.
- For Council-manager, the County auditor can be elected or appointed by County Council. The current Auditors were appointed.



# Comparison of Selection

- The duties, obligations and responsibilities are the same whether a county auditor is appointed or elected. See Chapter 39 of Title 12 of the Code of Laws of South Carolina 1976, as amended.

---

# SETTING OPERATIONS MILLAGE

# Tax Calculations

- Tax calculations are composed of 3 elements:
  - › Valuation/Fair Market Value
  - › Assessment Ratio
  - › Millage Rate

$$\begin{array}{r} \text{Fair Market Value} \\ \times \text{Assessment Ratio} \\ \hline \text{Assessed Value} \end{array}$$

$$\begin{array}{r} \text{Assessed Value} \\ \times \text{Millage Rate} \\ \hline \text{Tax Levy} \end{array}$$



# Valuation

- Real property appraised to determine fair market value
- Real property reappraised every 5 years
  - › Usually subject to reassessment in the next year
- Increase is capped at 15%
- Cap in effect until an “assessable transfer of interest”
- Rollback millage
  - › Used when a reassessment is implemented
  - › Usually less than the previous year’s rate to prevent a windfall due to a higher value of the property

# Assessment Ratio by Classification

- Manufacturing Property – 10.5%
- Utility Property – 10.5%
  - › Water companies
  - › Power companies
  - › Electric cooperatives
  - › Telephone companies
  - › Sewer companies
  - › Cable companies
- Commercial Personal Property – 10.5%

# Assessment Ratio by Classification

- Real Property
  - › Manufacturing – 10.5%
  - › Primary Residence – 4.0%
  - › Other Real Property – 6.0%
- Certain manufacturing real property is assessed at 6%
  - › Research and development
  - › Office building
  - › Warehousing attached to a manufacturing plant

# Assessment Ratio by Classification

- Agricultural Real Property
  - › Owned by individuals and corporation with 10 or fewer shareholders – 4.0%
  - › Owned by corporation with more than 10 shareholders – 6%
- Personal Motor Vehicles – 6.0%
- Most other Personal Property – 10.5%

# Assessment Ratio by Classification

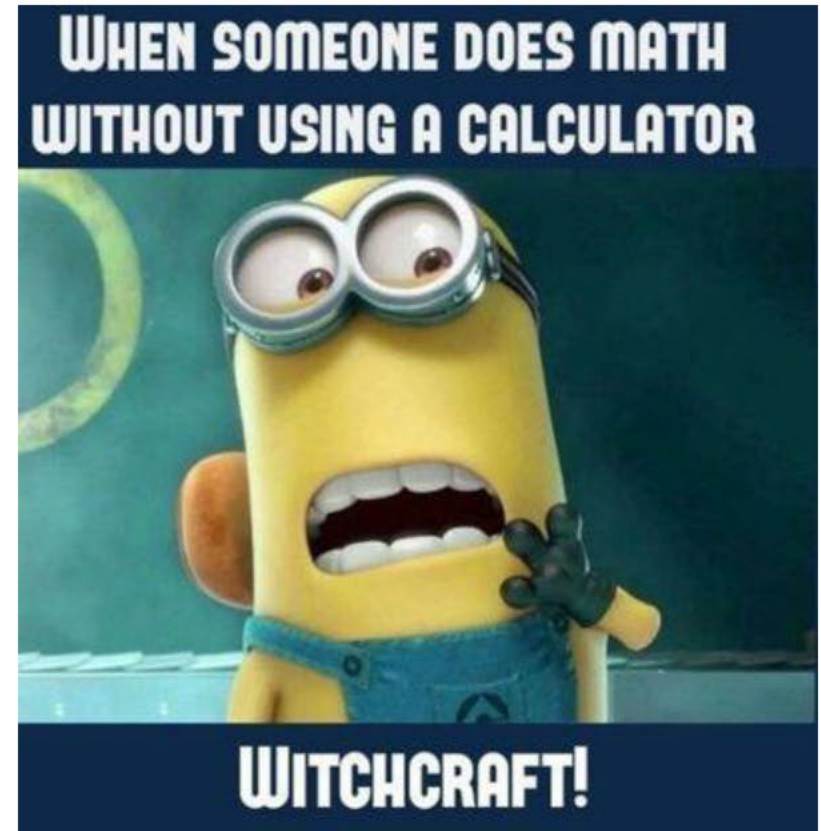
- Fee in Lieu of Taxes (FILOT)
  - › Fee is paid instead of property taxes
  - › 10.5% assessment ratio can be adjusted to 6% (4% for very large investments)
  - › County can freeze the millage rate for a period of time
  - › FILOT dictated by the county instead of the school district





# Calculating Millage

- Millage determined annually
- Calculated by dividing the cost of the taxing jurisdiction's annual budget (operations and/or debt service) by the total assessed value within the taxing jurisdiction



# Example of Full Fiscal Autonomy

- A school district which adopts its own operations budget with no further approvals.
- Before September 2 of each year, the Board shall notify the county auditor and treasurer in writing of **the millage required** for the operation of the schools in the district for the ensuing school year. The notice by the Board constitutes that authority for the levy and collection of the millage.

## Example of Limited Fiscal Autonomy

- A school district sets the levy to be applied uniformly on all property in the county, which in its opinion will guarantee an adequate program of public school education to all the children in the county.
- The board shall not increase ***ad valorem taxes*** for the operation of the school system without the approval of a majority of the county council.



# Example of No Fiscal Autonomy

- A school district which adopts its own operating budget and then has to have further approval by another governing body such as county council.



# Limitation on Millage Increases

- Annual millage for operations may increase only at a rate equal to the sum of:
  - › The increase in the consumer price index, plus
  - › The rate of population growth in the taxing jurisdiction
- Limitation does NOT apply to debt service millage

# Limitation on Millage Increases

- Limitation may be overridden by 2/3 of the governing body for the following purposes:
  - › Deficiency in the preceding year
  - › Catastrophic event
  - › Taxpayer closure decreasing revenue by 10%
  - › Purchase of undeveloped real property near an operating United States Military base
  - › Purchase capital equipment in a county having a population less than 100,000 and having 40,000 acres of state or national forest land

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# SETTING DEBT SERVICE MILLAGE



# School Bond Act

**SECTION 59-71-150.** Credit pledged for payment; tax.

- For the payment of the principal and interest on such bonds as they respectively mature and **for the creation of such sinking fund as may be necessary therefor** the full faith, credit and resources of the operating school unit are irrevocably pledged and **there shall be levied annually by the auditor of each county wherein such operating school unit is located**, and collected by the treasurer of such county in the same manner as county taxes are levied and collected, a tax, without limit, on all taxable property in such operating school unit sufficient to pay the principal and interest of such bonds as they respectively mature and to create such sinking fund as may be necessary therefor.

# County Bond Act

**SECTION 4-15-150.** Pledge of credit for payment; levy and collection of tax.

- For the payment of the principal and interest on such bonds as they respectively mature **and for the creation of such sinking fund as may be necessary therefor**, the full faith, credit and taxing power of the county are irrevocably pledged and **there shall be levied annually by the county auditor** and collected by the county treasurer in the same manner as other county taxes are levied and collected, a tax, without limit, on all taxable property in the county sufficient to pay the principal and interest of such bonds as they respectively mature and to create such sinking fund as may be necessary therefor.

# Certification of Millage

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- The governing body of a political subdivision on whose behalf a property tax is billed by the county auditor shall certify in writing to the county auditor that the millage rate levied is in compliance with laws limiting the millage rate imposed by that political subdivision.



# Excess Millage

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- If a millage rate is in excess of that authorized by law, the county treasurer shall either issue refunds or transfer the total amount in excess of that authorized by law, upon collection, to a separate, segregated fund, which must be credited to taxpayers in the following year as instructed by the governing body of the political subdivision on whose behalf the millage was levied. An entity submitting a millage rate in excess of that authorized by law shall pay the costs of implementing this subsection or a pro rata share of the costs if more than one entity submits an excessive millage rate.



# Beaufort County vs. Beaufort County Auditor

- An action for a temporary injunction and writ of mandamus to require the Beaufort County Auditor (the “County Auditor”) to set/levy the appropriate millage for debt service as identified by Beaufort County Council (“County Council”).
  - › *Temporary injunction* – a legal and equitable remedy in the form of a special court order that compels a party to do or refrain from specific acts.
  - › *Writ of mandamus* – coercive writ that orders a public official to perform a ministerial duty.

# Beaufort County vs. Beaufort County Auditor

- *Note:* This action also involved claims by and among the Town of Hilton Head Island (the “Town”), Beaufort County (the “County”) and the County Auditor relating to placing a County-authorized law enforcement service charge (LESC) on tax bills for residents of the Town. During the litigation, the County Auditor represented to the Court that he would fulfill his ministerial duties by placing the LESC on appropriate tax bills. As a result, the Court did not believe that granting relief on that issue was necessary.

# Beaufort County vs. Beaufort County Auditor

- Facts

- › In Ordinance #2020/22 (the “Budget Ordinance”), Beaufort County Council set 4.8 mills for debt service for Rural and Critical Lands debt.
- › 4.8 mills is expected to generate \$10.2 million.
- › Fiscal year 2020-2021 debt service for Rural and Critical Lands debt is \$10.8 million.
- › County Council determined that the shortfall of approximately \$600,000 would be paid from reserves in the sinking fund which currently has a balance of \$2.6 million.



# Beaufort County vs. Beaufort County Auditor

- Facts
  - › The County Auditor intended to levy 5.8 mills for debt service which is estimated to produce approximately \$12.3 million with the excess to be deposited in the sinking fund reserve.
  - › In an effort to obtain a court order requiring the County Auditor to levy 4.8 mills for Rural and Critical Lands debt, the County filed an action against the County Auditor.

# Beaufort County vs. Beaufort County Auditor

- County's Argument
  - › One of the County Auditor's ministerial duties is to levy tax millage sufficient for the payment of principal and/or interest on general obligation debt and for the creation of a sinking fund to service the debt.
  - › The County Auditor's duty to do so is purely ministerial.
  - › The County Auditor is not permitted to exercise discretion determining the amount to levy for debt service.

# Beaufort County vs. Beaufort County Auditor

- County Auditor's Argument
  - › While the requirement to levy a sufficient and proper millage rate as to debt service is ministerial, the calculation of sufficiency and propriety of any certain rate is a discretionary function of the County Auditor.

# Beaufort County vs. Beaufort County Auditor

- Arguments Presented to the Court
  - › The plain statutory language in the County Bond Act makes it clear that the County Auditor has a very limited, non-discretionary role when levying taxes for debt service.
  - › The statute does not authorize the County Auditor to levy an excessive tax or use his judgment to speculate about what the effect of COVID-19 will be on collections.



# Beaufort County vs. Beaufort County Auditor

- Arguments Presented to the Court
  - › The calculation of the tax “sufficient” to service the Rural and Critical Lands debt is not open to discretion; it is a simple mathematical analysis.
  - › It is a function of the amount required to service the debt in the coming year, the value of a mill, and the total assessed property in the County.
  - › The County Auditor cannot dispute that the 4.8 mill levy provided in the Budget Ordinance would be “sufficient” to pay debt service.



# Beaufort County vs. Beaufort County Auditor

- Arguments Presented to the Court
  - › The County Auditor might contend that he had discretion in levying the tax, based on his desires concerning the balance of the sinking fund.
  - › The statute only allows for the County Auditor to “create” a sinking fund; it does not authorize him to maintain the sinking fund.
  - › It does not authorize him to make policy judgments about how the sinking fund should be used and how much should be retained in reserve.

# Beaufort County vs. Beaufort County Auditor

- Arguments Presented to the Court
  - › It does not allow the County Auditor to exercise discretion to determine what proportion the sinking fund should bear in comparison to the debt service obligation.
  - › The County Auditor's only authority is to levy an amount sufficient to pay debt service for the coming year and to "create" the sinking fund in the first instance.
  - › The levy of 5.8 mills is not necessary for the creation of a sinking fund because a sinking fund already exists.

# Beaufort County vs. Beaufort County Auditor

- Arguments Presented to the Court
  - › The sinking fund for Rural and Critical Lands debt service has a balance of over \$2.6 million.
  - › County Council elected in its Budget Ordinance to set 4.8 mills and to pay a small portion of the total debt service with a small percentage of the sinking fund.
  - › After the payment of the Rural and Critical Lands debt service for fiscal year 2020-2021, there will be a balance of over \$2 million in the sinking fund account.

# Beaufort County vs. Beaufort County Auditor

- Arguments Presented to the Court
  - › Consistent with the plain language of the statutes, the South Carolina Supreme Court has determined that – when levying taxes for debt service – the County Auditor acts in a ministerial capacity.
  - › In the case *Stackhouse v. Floyd*, 248 S.C. 183, 198, 149 S.E.2d 437, 445-446, The Supreme Court said:
    - Plaintiffs also contend that the Act is unconstitutional in that it delegates to the Auditor the authority to tax and the discretion to fix the amount of the tax to be levied to provide debt service on the bonds.



# Beaufort County vs. Beaufort County Auditor

- Arguments Presented to the Court
  - The Act, however, gives no such discretionary power to the Auditor but rather compels him to levy annually 'a tax sufficient to pay the principal and interest of the bonds as they respectfully mature and to create such sinking fund as may be necessary therefor'.
  - ***The amount of the levy, therefore, is established by the maturity schedule of the bonds and the interest rate. The Auditor acts in a ministerial fashion as the agent of the General Assembly in this matter.*** Emphasis Added.

# Beaufort County vs. Beaufort County Auditor

- Court Order in favor of the County
  - › The Court approached this case as one involving an interpretation of the County Bond Act, Section 4-15-150.
  - › The primary rule of statutory construction is to ascertain and give effect to the intent of the legislature.
  - › The plain statutory language in the County Bond Act makes it clear that the County Auditor has a very limited, non-discretionary role when levying taxes for debt service.
  - › The County Auditor did not provide any authority (statutory or case law) that would allow him to substitute his own judgment for County Council's on this subject.

# Beaufort County vs. Beaufort County Auditor

- Court Order ordered the County Auditor to:
  - › fulfill his ministerial duty and levy taxes on properties at 4.8 mills for rural & critical (Purchase of Real Property Program) debt service for the 2020-2021 tax year, as set forth in the Budget Ordinance;
  - › prepare an amended tax roll duplicate reflecting the same; and
  - › deliver the amended tax roll duplicate to the County Treasurer.

# Beaufort County vs. Beaufort County Auditor

- Court Order also enjoined the County Auditor from:
  - › levying taxes on properties at 5.8 mills, or any number of mills other than 4.8 mills for Rural & Critical debt service (Purchase of Real Property Program) for the 2020-2021 tax year.



# Beaufort County vs. Beaufort County Auditor

- A Notice of Appeal has been filed by the County Auditor

# Beaufort County vs. Beaufort County Auditor

- What does this case mean for the future?

---

Thanks for your attention.

If you would like a copy of this presentation, please e-mail [lfoster@burr.com](mailto:lfoster@burr.com).

**360** Attorneys.  
**19** Offices  
**1** Firm.  
**Southeastern** Strong.



# Get Connected



[linkedin.com/company/burrforman](https://www.linkedin.com/company/burrforman)



[@burrforman](https://twitter.com/burrforman)



[www.burr.com](http://www.burr.com)

Thank you  
for your  
attention.

# FW: [External] ROLE OF COUNTY AUDITOR BY FRANNIE HEIZER

---

email: "charmon@lex-co.com Harmon, Christopher"  
To: email: "mrawls@lexrich5.org Marty Rawls"

Tuesday, September 14, 2021 at 2:10:50 PM Eastern Daylight Time

Hey Marty, Here is the information I received from Mr. McDade. Thanks, Chris

**Chris Harmon**

Lexington County Auditor

Office (803) 785-8445

Cell (803) 603-5168

**From:** bruce mcdade [REDACTED]

**Sent:** Tuesday, September 14, 2021 10:20 AM

**To:** Harmon, Christopher <[CHARMON@LEX-CO.COM](mailto:CHARMON@LEX-CO.COM)>; Eckstrom, Jim <[JECKSTROM@LEX-CO.COM](mailto:JECKSTROM@LEX-CO.COM)>

**Subject:** [External] ROLE OF COUNTY AUDITOR BY FRANNIE HEIZER

SEE ATTACHED

---

**Attachments:**

**Setting-Debt-and-Operations-Millage-Auditors-Role.pdf** 622k

**SCAG Opinion 3-20-85 Auditor levys the millage for debt service.pdf** 86k

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### Debt Retirement Schedule

**Name: School District #5 (8550)**

**Fiscal Year: 7/01/17 - 6/30/18**

**Overlapping Year: 7/01/18 - 12/31/18**

Bond Issue	Outstanding Indebtedness	Due Date	Principal Payment	Interest Payment	Total Debt Service	Federal Interest Subsidy	Net Debt Service
\$ 10,000,000.00	10,000,000 00	12/1/2017		262,500 00	262,500 00	244,387 50	18,112 50
6/9/2010	Regions	6/1/2018		262,500 00	262,500 00	244,387 50	18,112 50
\$ 115,655,000.00	100,155,000 00	9/1/2017		1,931,906 25	1,931,906 25		1,931,906 25
9/11/2012	Wells Fargo	3/1/2018	5,395,000 00	1,931,906 25	7,326,906 25		7,326,906 25
\$ 40,444,000.00	32,724,000 00	9/1/2017		361,600 20	361,600 20		361,600 20
11/19/2013	TD Bank	3/1/2018	2,203,000 00	361,600 20	2,564,600 20		2,564,600 20
\$ 62,025,000.00	60,220,000 00	9/1/2017		1,256,156 25	1,256,156 25		1,256,156 25
11/19/2015	Wells Fargo	3/1/2018	2,270,000 00	1,256,156 25	3,526,156 25		3,526,156 25
\$ 9,819,000.00	9,819,000 00						
5/17/2017	Wells Fargo	3/1/2018	9,819,000 00	232,383 00	10,051,383 00		10,051,383 00
\$ 9,718,000.00							
5/16/2018	Wells Fargo						
<b>Totals:</b>	\$ 212,918,000 00		\$ 19,687,000 00	\$ 7,856,708 40	\$ 27,543,708 40	\$ 488,775 00	\$ 27,054,933 40

<b>Due Date</b>	<b>Principal Payment</b>	<b>Interest Payment</b>	<b>Total Debt Service</b>	<b>Federal Interest Subsidy</b>	<b>Net Debt Service</b>
12/1/2018		262,500 00	262,500 00	244,387 50	18,112 50
9/1/2018		1,797,031 25	1,797,031 25		1,797,031 25
9/1/2018		337,257 05	337,257 05		337,257 05
9/1/2018		1,199,406 25	1,199,406 25		1,199,406 25
	\$ -	\$ 3,596,194 55	\$ 3,596,194 55	\$ 244,387 50	\$ 3,351,807 05

**Total Fiscal  
Year Payments: \$ 27,054,933.40**

**Overlapping  
Payments: \$ 3,351,807.05**

**Sinking Fund: \$ 5,093,120.72**

**Note:** \$10M issued 6/9/10 - Qualified School Construction Bond - 100% federal subsidy of interest payments

**Note:** In FY13, the federal sequestration 8.7% cuts impacted all federal interest subsidy payments. This 8.7% cut is reflected in the subsidy payments listed above.

**Note:** \$62M issued 11/19/15 - Refunded the \$68.5M issued on 9/30/10

**\$10,000,000 - Actual amount was 245,175 on 12/1 pmt date**

**\$10,000,000 - Actual amount was 245,175 on 6/1 pmt date**



### Debt Retirement Schedule

**Name: School District #5 (8550)**

Fiscal Year: 7/01/18 - 6/30/19

**Overlapping Year: 7/01/19 - 12/31/19**

Bond Issue	Outstanding Indebtedness	Due Date	Principal Payment	Interest Payment	Total Debt Service	Federal Interest Subsidy	Net Debt Service
\$ 10,000,000.00	10,000,000 00	12/1/2018		262,500 00	262,500 00	245,175 00	17,325 00
6/9/2010	Regions	6/1/2019		262,500 00	262,500 00	245,175 00	17,325 00
\$ 115,655,000.00	94,760,000 00	9/1/2018		1,797,031 25	1,797,031 25		1,797,031 25
9/11/2012	Wells Fargo	3/1/2018	5,675,000 00	1,797,031 25	7,472,031 25		7,472,031 25
\$ 40,444,000.00	30,521,000 00	9/1/2018		337,257 05	337,257 05		337,257 05
11/19/2013	TD Bank	3/1/2019	2,340,000 00	337,257 05	2,677,257 05		2,677,257 05
\$ 62,025,000.00	57,950,000 00	9/1/2018		1,199,406 25	1,199,406 25		1,199,406 25
11/19/2015	Wells Fargo	3/1/2019	2,765,000 00	1,199,406 25	3,964,406 25		3,964,406 25
\$ 9,718,000.00	9,718,000 00						
5/16/2018	Wells Fargo	3/1/2019	9,718,000 00	230,802 50	9,948,802 50		9,948,802 50
\$ 10,005,000.00							
	Wells Fargo						
Totals:	\$ 202,949,000 00		\$ 20,498,000 00	\$ 7,423,191 60	\$ 27,921,191 60	\$ 490,350 00	\$ 27,430,841 60

<b>Due Date</b>	<b>Principal Payment</b>	<b>Interest Payment</b>	<b>Total Debt Service</b>	<b>Federal Interest Subsidy</b>	<b>Net Debt Service</b>
12/1/2019		262,500 00	262,500 00	245,175 00	17,325 00
9/1/2019		1,655,156 25	1,655,156 25		1,655,156 25
9/1/2019		311,400 05	311,400 05		311,400 05
9/1/2019		1,130,281 25	1,130,281 25		1,130,281 25
	\$ -	\$ 3,359,337 55	\$ 3,359,337 55	\$ 245,175 00	\$ 3,114,162 55

**Total Fiscal  
Year Payments: \$ 27,430,841.60**

**Overlapping  
Payments: \$ 3,114,162.55**

**Sinking Fund: \$ 5,654,806.09**

**Note:** \$10M issued 6/9/10 - Qualified School Construction Bond - 100% federal subsidy of interest payments

**Note:** In FY13, the federal sequestration 8.7% cuts impacted all federal interest subsidy payments. This 8.7% cut is reflected in the subsidy payments listed above.

**Note:** \$62M issued 11/19/15 - Refunded the \$68.5M issued on 9/30/10

**\$10,000,000 - Actual amount was 246,225 on 12/1 pmt date**

**\$10,000,000 - Actual amount was 246,225 on 6/1 pmt date**

### Debt Retirement Schedule

**Name: School District #5 (8550)**

Fiscal Year: 7/01/19 - 6/30/20

**Overlapping Year: 7/01/20 - 12/31/20**

Bond Issue	Outstanding Indebtedness	Due Date	Principal Payment	Interest Payment	Total Debt Service	Federal Interest Subsidy	Net Debt Service
\$ 10,000,000.00	10,000,000 00	12/1/2019		262,500 00	262,500 00	246,225 00	16,275 00
6/9/2010	Regions	6/1/2020		262,500 00	262,500 00	246,225 00	16,275 00
\$ 115,655,000.00	89,085,000 00	9/1/2019		1,655,156 25	1,655,156 25		1,655,156 25
9/11/2012	Wells Fargo	3/1/2020	5,965,000 00	1,655,156 25	7,620,156 25		7,620,156 25
\$ 40,444,000.00	28,181,000 00	9/1/2019		311,400 05	311,400 05		311,400 05
11/19/2013	TD Bank	3/1/2020	2,483,000 00	311,400 05	2,794,400 05		2,794,400 05
\$ 62,025,000.00	55,185,000 00	9/1/2019		1,130,281 25	1,130,281 25		1,130,281 25
11/19/2015	Wells Fargo	3/1/2020	3,295,000 00	1,130,281 25	4,425,281 25		4,425,281 25
\$ 10,005,000.00	10,005,000 00	9/1/2019					-
5/15/2019	Wells Fargo	3/1/2020	10,005,000 00	159,524 17	10,164,524 17		10,164,524 17
\$ 30,000,000.00							
9/4/2019		3/1/2020	9,070,000 00	737,500 00	9,807,500 00		9,807,500 00
\$ 9,362,000.00							
5/14/2020	Wells Fargo						
Totals:	\$ 192,456,000 00		\$ 30,818,000 00	\$ 7,615,699 27	\$ 38,433,699 27	\$ 492,450 00	\$ 37,941,249 27

Due Date	Principal Payment	Interest Payment	Total Debt Service	Federal Interest Subsidy	Net Debt Service
12/1/2020		262,500 00	262,500 00	246,225 00	16,275 00
9/1/2020		1,506,031 25	1,506,031 25		1,506,031 25
9/1/2020		283,962 90	283,962 90		283,962 90
9/1/2020		1,047,906 25	1,047,906 25		1,047,906 25
9/1/2020		523,250 00	523,250 00		523,250 00
	\$ -	\$ 3,623,650 40	\$ 3,623,650 40	\$ 246,225 00	\$ 3,377,425 40

**Total Fiscal  
Year Payments: \$ 37,941,249.27**

**Overlapping  
Payments: \$ 3,377,425.40**

**Sinking Fund: \$ 6,371,860.56**

**Note:** \$10M issued 6/9/10 - Qualified School Construction Bond - 100% federal subsidy of interest payments

**Note:** In FY13, the federal sequestration cuts impacted all federal interest subsidy payments. These cuts are reflected in the subsidy payments listed above.

**Note:** \$62M issued 11/19/15 - Refunded the \$68.5M issued on 9/30/10

**\$10,000,000 - Actual amount was 247,012.50 on 12/1 pmt date**

Delayed due to COV D-19. Payment not received in FY20.

When payment booked 8/12/20, amount was \$252,648.81. However, SD sent \$2,348.32 too much. Actual amount was \$250,300.49 (adjust in Oct 2020)

### Debt Retirement Schedule

**Name: School District #5 (8550)**

**Fiscal Year: 7/01/20 - 6/30/21****Overlapping Year: 7/01/21 - 12/31/21**

Bond Issue	Outstanding Indebtedness	Due Date	Principal Payment	Interest Payment	Total Debt Service	Federal Interest Subsidy	Net Debt Service
\$ 10,000,000.00	10,000,000 00	12/1/2020		262,500 00	262,500 00	247,012 50	15,487 50
6/9/2010	Regions	6/1/2021		262,500 00	262,500 00	247,012 50	15,487 50
\$ 115,655,000.00	83,120,000 00	9/1/2020		1,506,031 25	1,506,031 25		1,506,031 25
9/11/2012	Wells Fargo	3/1/2021	6,265,000 00	1,506,031 25	7,771,031 25		7,771,031 25
\$ 40,444,000.00	25,698,000 00	9/1/2020		283,962 90	283,962 90		283,962 90
11/19/2013	TD Bank	3/1/2021	2,632,000 00	283,962 90	2,915,962 90		2,915,962 90
\$ 62,025,000.00	51,890,000 00	9/1/2020		1,047,906 25	1,047,906 25		1,047,906 25
11/19/2015	Wells Fargo	3/1/2021	3,860,000 00	1,047,906 25	4,907,906 25		4,907,906 25
\$ 30,000,000.00	20,930,000 00	9/1/2020		523,250 00	523,250 00		523,250 00
9/4/2019	Regions	3/1/2021	10,335,000 00	523,250 00	10,858,250 00		10,858,250 00
\$ 9,362,000.00	9,362,000 00						
5/14/2020	Wells Fargo	3/1/2021	9,362,000 00	111,953 92	9,473,953 92		9,473,953 92
\$ 10,000,000.00							
5/13/2021	Wells Fargo						
Totals:	\$ 201,000,000 00		\$ 32,454,000 00	\$ 7,359,254 72	\$ 39,813,254 72	\$ 494,025 00	\$ 39,319,229 72

<b>Due Date</b>	<b>Principal Payment</b>	<b>Interest Payment</b>	<b>Total Debt Service</b>	<b>Federal Interest Subsidy</b>	<b>Net Debt Service</b>
12/1/2021		262,500 00	262,500 00	247,012 50	15,487 50
9/1/2021		1,349,406 25	1,349,406 25		1,349,406 25
9/1/2021		254,879 30	254,879 30		254,879 30
9/1/2021		951,406 25	951,406 25		951,406 25
9/1/2021		264,875 00	264,875 00		264,875 00
	\$ -	\$ 3,083,066 80	\$ 3,083,066 80	\$ 247,012 50	\$ 2,836,054 30

**Total Fiscal  
Year Payments: \$ 39,319,229.72**

**Overlapping  
Payments: \$ 2,836,054.30**

**Sinking Fund: \$ 9,154,163.50**

**Note:** \$10M issued 6/9/10 - Qualified School Construction Bond - 100% federal subsidy of interest payments

**Note:** In FY13, the federal sequestration cuts impacted all federal interest subsidy payments. These cuts are reflected in the subsidy payments listed above.

**Note:** \$62M issued 11/19/15 - Refunded the \$68.5M issued on 9/30/10

**\$10,000,000 - Actual amount was \$247,537.50 on 12/1 and 6/1 pmt date**

# FW: SD5 Final FY Schedules

---

email: "charmon@lex-co.com Harmon, Christopher"  
To: email: "mrawls@lexrich5.org Marty Rawls"

Wednesday, September 15, 2021 at 11:45:10 AM Eastern Daylight Time

Per our conversation, look at these two spread sheets.

**Chris Harmon**

Lexington County Auditor

Office (803) 785-8445

Cell (803) 603-5168

**From:** McInchok, Angie <[AMcInchok@lex-co.com](mailto:AMcInchok@lex-co.com)>  
**Sent:** Wednesday, September 15, 2021 10:24 AM  
**To:** Harmon, Christopher <[charmon@lex-co.com](mailto:charmon@lex-co.com)>  
**Subject:** SD5 Final FY Schedules

There is a tab for each fiscal year.

**Angie McInchok, CGFO**

Chief Deputy Treasurer

County of Lexington

Telephone 803.785.8516

[amcinchok@lex-co.com](mailto:amcinchok@lex-co.com)

---

**Attachments:**

**Debt Retirement Schedules FY18-FY21.xlsx** 30k

**Debt Service- SD5.pdf** 15k

---

# Lexington Richland 5 Board Members

email: "mrawls@lexrich5.org Marty Rawls"  
To: email: "charmon@lex-co.com Harmon, Christopher"

Tuesday, September 14, 2021 at 10:25:21 AM Eastern Daylight Time

<https://www.lexrich5.org/domain/428>



## Marty Rawls

*Chief Financial Officer*

School District Five of Lexington & Richland Counties

office: 803.476.8130

[www.lexrich5.org](http://www.lexrich5.org)



*Pursuing Excellence for Tomorrow's Challenges*

email: "charmon@lex-co.com Harmon, Christopher"  
To: email: "mrawls@lexrich5.org Marty Rawls"

Tuesday, September 14, 2021 at 11:02:54 AM Eastern Daylight Time

Do you have phone numbers?

Chris Harmon

Lexington County Auditor

Office (803) 785-8445

Cell (803) 603-5168

**From:** Marty Rawls <[mrawls@lexrich5.org](mailto:mrawls@lexrich5.org)>

**Sent:** Tuesday, September 14, 2021 10:25 AM

**To:** Harmon, Christopher <[charmon@lex-co.com](mailto:charmon@lex-co.com)>

**Subject:** [External] Lexington Richland 5 Board Members

<https://www.lexrich5.org/domain/428>





## Marty Rawls

*Chief Financial Officer*

School District Five of Lexington & Richland Counties

office: 803.476.8130

[www.lexrich5.org](http://www.lexrich5.org)



***Pursuing Excellence for Tomorrow's Challenges***

---

**email: "mrawls@lexrich5.org Marty Rawls"**

**To: email: "charmon@lex-co.com Harmon, Christopher"**

**Tuesday, September 14, 2021 at 11:57:34 AM Eastern Daylight Time**

Jan Hammond [REDACTED]  
Cathy Huddle

[REDACTED]  
Marty

On Tue, Sep 14, 2021 at 11:02 AM Harmon, Christopher <[charmon@lex-co.com](mailto:charmon@lex-co.com)> wrote:

Do you have phone numbers?

**Chris Harmon**

Lexington County Auditor

Office (803) 785-8445

Cell (803) 603-5168

**From:** Marty Rawls <[mrawls@lexrich5.org](mailto:mrawls@lexrich5.org)>

**Sent:** Tuesday, September 14, 2021 10:25 AM

**To:** Harmon, Christopher <[charmon@lex-co.com](mailto:charmon@lex-co.com)>

**Subject:** [External] Lexington Richland 5 Board Members



**Marty Rawls**

*Chief Financial Officer*

School District Five of Lexington & Richland Counties

office: 803.476.8130

[www.lexrich5.org](http://www.lexrich5.org)



***Pursuing Excellence for Tomorrow's Challenges***

# RE: [External] Re: District 5 Census

---

email: "BPecori@lex-co.com Pecori, Brittney"  
To: email: "mrawls@lexrich5.org Marty Rawls"

Thursday, September 9, 2021 at 1:28:19 PM Eastern Daylight Time

Thank you so much for looking.

Have a great rest of the day.

*Brittney Pecori*

*County of Lexington*

*Senior Deputy Auditor*

*Phone (803)785-8416*

*Fax (803)785-8538*

*[bpecori@lex-co.com](mailto:bpecori@lex-co.com)*

**From:** Marty Rawls <[mrawls@lexrich5.org](mailto:mrawls@lexrich5.org)>

**Sent:** Thursday, September 9, 2021 1:16 PM

**To:** Pecori, Brittney <[BPecori@lex-co.com](mailto:BPecori@lex-co.com)>

**Subject:** [External] Re: District 5 Census

Brittney,

I'm sorry. I don't have that information. The only information that I have is the information available from the SC Revenue & Fiscal Affairs Authority.

[SCRFA](#)



**Marty Rawls**

*Chief Financial Officer*

School District Five of Lexington & Richland Counties

office: 803.476.8130

[www.lexrich5.org](http://www.lexrich5.org)



***Pursuing Excellence for Tomorrow's Challenges***

On Thu, Sep 9, 2021 at 12:36 PM Pecori, Brittney <[BPecori@lex-co.com](mailto:BPecori@lex-co.com)> wrote:

Good afternoon Mrs. Rawls,

Hope you are doing well today. I have a quick question; Do you have a break out of the 2020 census population numbers for district 5 for the Lexington portion?

Thank you,



*Brittney Pecori*

*County of Lexington*

*Senior Deputy Auditor*

*Phone (803)785-8416*

*Fax (803)785-8538*

*[bpecori@lex-co.com](mailto:bpecori@lex-co.com)*

---

# **TAX COLLECTIONS**

MONTH	July 2021
SCHOOL DISTRICT	5

## **GENERAL OPERATING FUND**

410530	STATE SALES & USE TAX CREDIT	-
410000	CURRENT TAX	148,293.81
412000	CURRENT TAX PENALTIES	(70.29)
411000	VEHICLE TAX	729,518.33
413000	DELINQUENT TAX	122,450.80
414000	DELINQUENT TAX PENALTIES	18,367.85
	SUBTOTAL	1,018,560.50
419900	TAX REFUNDS	-
	TOTAL COLLECTIONS	1,018,560.50
410520	MANUFACTURERS' TAX EXEMPT	-
417130	FILOT - ME	-
418000	MOTOR CARRIER	45,399.25
419000	MERCHANT'S EXEMPTION	-
461000	INVESTMENT INTEREST	68.46
	TOTAL DISBURSEMENT	1,064,028.21

# TAX COLLECTIONS

MONTH

July 2021

SCHOOL DISTRICT

5

## DEBT FUND

410530	STATE SALES & USE TAX CREDIT	98,576.58
410000	CURRENT TAX	38,108.17
412000	CURRENT TAX PENALTIES	(18.04)
411000	VEHICLE TAX	157,854.44
413000	DELINQUENT TAX	39,340.72
414000	DELINQUENT TAX PENALTIES	5,901.16
	SUBTOTAL	339,763.03
419900	TAX REFUNDS	-
	TOTAL COLLECTIONS	339,763.03
401990	MISCELLANEOUS	-
410520	MANUFACTURER TAX EXEMPTION	-
417100	FILOT	-
417130	FILOT - ME	-
418000	MOTOR CARRIER	13,324.65
419000	MERCHANT'S EXEMPTION	-
461000	INVESTMENT INTEREST	1,357.91

*TAX COLLECTIONS*

*DEBT ACCOUNT*

DATE

July 2021

SCHOOL DISTRICT 5

415001

RICHLAND COUNTY TAXES

\$340,235.47

County of Lexington  
G/L Trial Balance Report

- Including Funds: 8110,8120,8150,8210,8250,8310,8350,8410,8420,8450,8510,8550 - Fiscal Year: 2022 - Month: Jul - Subtotals  
by Account Type

G/L Account	Description	Beginning Balance	Current Month	YTD Total	Outstanding Encumbrance
8510-100100	CASH - TREASURER	0.00	1,064,028.21	1,064,028.21	0.00
	*** ASSETS SUBTOTAL ***	0.00	1,064,028.21	1,064,028.21	0.00
	*** LIABILITIES SUBTOTAL ***	0.00	0.00	0.00	0.00
	*** EQUITY SUBTOTAL ***	0.00	0.00	0.00	0.00
8510-403112	STATE - DOE AID TO SUBDIVISIONS	0.00	7,186,325.27	7,186,325.27	0.00
8510-410000	CURRENT PROPERTY TAXES	0.00	148,293.81	148,293.81	0.00
8510-410535	STATE SALES TAX-SCHOOL TAX RELIEF	0.00	3,218,737.60	3,218,737.60	0.00
8510-411000	VEHICLE TAXES	0.00	729,518.33	729,518.33	0.00
8510-412000	CURRENT PROPERTY TAX PENALTIES	0.00	70.29	70.29	0.00
8510-413000	DELINQUENT TAXES	0.00	122,450.80	122,450.80	0.00
8510-414000	DELINQUENT TAX PENALTIES	0.00	18,367.85	18,367.85	0.00
8510-418000	MOTOR CARRIER PAYMENTS	0.00	45,399.25	45,399.25	0.00
8510-461000	INVESTMENT INTEREST	0.00	68.46	68.46	0.00
	*** REVENUE SUBTOTAL ***	0.00	11,469,091.08	11,469,091.08	0.00
8510-581000	DIST 5 DISBURSEMENTS	0.00	10,405,062.87	10,405,062.87	0.00
	*** EXPENSES SUBTOTAL ***	0.00	10,405,062.87	10,405,062.87	0.00
	*** TOTAL FUND ***	0.00	0.00	0.00	0.00

County of Lexington  
G/L Trial Balance Report

- Including Funds: 8110,8120,8150,8210,8250,8310,8350,8410,8420,8450,8510,8550 - Fiscal Year: 2022 - Month: Jul - Subtotals  
by Account Type

G/L Account	Description	Beginning Balance	Current Month	YTD Total	Outstanding Encumbrance
8550-100100	CASH - TREASURER	2,691,939.37	1,806,654.13-	885,285.24	0.00
8550-100140	INVESTMENTS	11,737,570.09	2,501,335.19	14,238,905.28	0.00
	*** ASSETS SUBTOTAL ***	14,429,509.46	694,681.06	15,124,190.52	0.00
8550-339900	*** LIABILITIES SUBTOTAL ***	0.00	0.00	0.00	0.00
	UNRESERVED FUND BALANCE	14,429,509.46-	0.00	14,429,509.46-	0.00
8550-410000	*** EQUITY SUBTOTAL ***	14,429,509.46-	0.00	14,429,509.46-	0.00
8550-410530	CURRENT PROPERTY TAXES	0.00	38,108.17-	38,108.17-	0.00
8550-411000	STATE SALES AND USE TAX CREDIT	0.00	98,576.58-	98,576.58-	0.00
8550-412000	VEHICLE TAXES	0.00	157,854.44-	157,854.44-	0.00
8550-413000	CURRENT PROPERTY TAX PENALTIES	0.00	18.04	18.04	0.00
8550-414000	DELINQUENT TAXES	0.00	39,340.72-	39,340.72-	0.00
8550-415001	DELINQUENT TAX PENALTIES	0.00	5,901.16-	5,901.16-	0.00
8550-418000	RICHLAND COUNTY TAXES	0.00	340,235.47-	340,235.47-	0.00
8550-461000	MOTOR CARRIER PAYMENTS	0.00	13,324.65-	13,324.65-	0.00
	INVESTMENT INTEREST	0.00	1,357.91-	1,357.91-	0.00
	*** REVENUE SUBTOTAL ***	0.00	694,681.06-	694,681.06-	0.00
	*** EXPENSES SUBTOTAL ***	0.00	0.00	0.00	0.00
	**** TOTAL FUND ****	0.00	0.00	0.00	0.00

# SD5 - July 2021 Collections

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email: "GRikard@lex-co.com Rikard, Gavan"  
To: email: "llondon@lexrich5.org llondon@lexrich5.org" , email: "mrawls@lexrich5.org mrawls@lexrich5.org"  
Cc: email: "SBacon@lex-co.com Bacon, Stephanie"

Monday, August 16, 2021 at 9:22:23 AM Eastern Daylight Time

Good afternoon,

Attached you will find the reports for the July 2021 Collections.

Thanks,

Gavan Rikard  
Lexington County Treasurer’s Office

Assistant Deputy Treasurer  
  
Phone: 803.785.8220  
  
Fax: 803.785.0023



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**Attachments:**

**SD5 - July 2021 Collections.pdf** 182k

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**Lexington County Auditor's Office**  
**Debt Service - Millage Worksheet**

#				
1	<b><u>Tax District:</u></b>	<b><u>School District Five General Obligation (8550)</u></b>		
2	<b><u>Tax Year:</u></b>	<b>2021</b>		
3	<b><u>Revenue:</u></b>			
4	Unreserved Fund Balanc	<b><u>7/1/2021</u></b>	\$	<b>14,429,509.46</b>
5	Merchants Inventory Rel	65,626.00		
6	Estimate of Fee-In-Lieu	375,000.00		
7	Motor Carrier Payment	79,000.00		
8	Estimate of interest inco	18,000.00		
9		-		537,626.00
10	Total Revenue			<b>14,967,135.46</b>
11	<b><u>Bond Disbursements:</u></b>			
12	Fiscal Year Pay:	<b>7/1/21-06/30/22</b>		<b>40,332,058.60</b>
13	Overlap Pay:	<b>7/1/22-12/31/22</b>		<b>2,263,869.00</b>
14	Other:			-
15				-
16	<b><u>Total Disbursements:</u></b>			<b>42,595,927.60</b>
17	<b><u>Revenue Needed (Surplus)</u></b>		\$	<b>27,628,792.14</b>
18	<b><u>Value of a Mill</u></b>			
19a	Assessment-TY2020			356,039,250
19b				-
20	Non-neg FILOT	80,300		
21	Negotiated FILOT	5,946,940		
22	Fee for Service	407,070		(6,434,310)
23	Other:			-
24	Richland County Assessments-TY2020			229,968,904
25	<b><u>Total Assessed Value:</u></b>			<b>579,573,844</b>
26	<b><u>Value of a Mill</u></b>			<b>579,574</b>
27	<b><u>Value of a Mill a</u></b>	<b>95%</b>	Collection	\$ <b>550,595</b>
28	<b><u>Millage Requirement:</u></b>			<b>50.200</b>



**RECEIVED**  
JUL 26 REC'D  
LEXINGTON COUNTY  
AUDITOR'S OFFICE

July 20, 2021

Mr. Chris Harmon, Auditor  
County of Lexington  
212 South Lake Drive  
Lexington, SC 29072

Dear Mr. Harmon:

At their regular meeting on June 14, 2021, the Board of Trustees of School District Five voted to allow the operational millage for fiscal year 2021-2022 to remain at 246.10 mills. Board of Trustees meeting minutes are attached.

During the same meeting, the Board also requested that debt service millage be set at the minimum rate to service the outstanding bonds of the District. That millage rate has been calculated to be 73.30 mills.

In accordance with S.C. Code of Laws section 12-43-285, we certify to you that the millage rates requested for School District Five of Lexington and Richland Counties for FY 2021-2022 for operations and debt service are in compliance with the applicable millage rate limits imposed by this section.

Sincerely,

A handwritten signature in blue ink that reads "Marty Rawls".

Marty Rawls  
Chief Financial Officer

MR:tl

Enclosure

cc: Dr. Akil E. Ross, Jr., Interim Superintendent

**Lexington County Auditor's Office**  
**Final Assessment Report \* Tax Year 2020\* (tb622 )**

Tax Year 2020		Total Districts						Tax Year 2020	Tax Year 2019	%
TYPE		Ratio	1	2	3	4	5	Total	(07-1-20)	Change
1	Real Estate-Legal Residence	4 0%	337,690,710	83,094,240	18,536,440	12,161,580	160,293,820	611,776,790	490,546,380	24 71%
2	Real Estate-Non Legal Residence	6 0%	138,914,690	111,742,320	14,629,840	7,991,680	100,852,750	374,131,280	311,012,450	20 29%
3	Real Estate-Ag Use	4 0%	1,836,790	119,970	612,430	385,640	114,530	3,069,360	2,398,980	27 94%
4	Real Estate-Ag Use	6 0%	15,560	26,630	12,360	6,750	5,370	66,670	76,430	-12 77%
5	<b>Acres/Lots/Improve-Total ( R )</b>		<b>478,457,750</b>	<b>194,983,160</b>	<b>33,791,070</b>	<b>20,545,650</b>	<b>261,266,470</b>	<b>989,044,100</b>	<b>804,034,240</b>	<b>23.01%</b>
6	Real-Vehicles (AR)	4 0%	49,200	4,440	4,700	9,600	2,820	70,760	44,850	57 77%
7	Real-Boats (BR)	4 0%	-	-	-	-	-	-	1,870	-100 00%
8			<b>49,200</b>	<b>4,440</b>	<b>4,700</b>	<b>9,600</b>	<b>2,820</b>	<b>70,760</b>	<b>46,720</b>	<b>51.46%</b>
9	Mobile Home-Legal Residence	4 0%	2,946,770	688,020	359,680	1,324,210	123,890	5,442,570	5,320,810	2 29%
10	Mobile Home-Non Legal Residence	6 0%	2,542,370	1,462,080	323,250	1,142,550	137,560	5,607,810	5,250,740	6 80%
11	<b>Mobile Home-Total (H)</b>		<b>5,489,140</b>	<b>2,150,100</b>	<b>682,930</b>	<b>2,466,760</b>	<b>261,450</b>	<b>11,050,380</b>	<b>10,571,550</b>	<b>4.53%</b>
12	<b>Subtotal -Real/Mobile Homes</b>		<b>483,996,090</b>	<b>197,137,700</b>	<b>34,478,700</b>	<b>23,022,010</b>	<b>261,530,740</b>	<b>1,000,165,240</b>	<b>814,652,510</b>	<b>22.77%</b>
13	MFG Acres/Lots/Improve (MR)	10 5%	6,413,800	3,627,440	689,860	620,230	1,525,200	12,876,530	13,107,480	-1 76%
14	MFG Personal (MP)	10 5%	4,458,430	3,830,070	381,400	740,900	1,154,450	10,565,250	9,037,350	16 91%
15	MFG Utilities (MPU)	10 5%	48,736,120	25,005,140	4,304,680	5,743,350	38,117,440	121,906,730	119,772,020	1 78%
17	MFG Reimbursement** (RME)	10 5%	484,620	248,630	53,050	14,280	117,320	917,900	-	#DIV/0!
17	MFG Reimbursement** (PME)	10 5%	324,790	188,020	29,340	5,120	88,800	636,070	383,240	65 97%
16	MFG Depreciation ** (ME)	10 5%	4,147,970	2,293,400	293,620	179,170	1,113,630	8,027,790	7,128,500	12 62%
18	X MFG Acres/Lots/Imp (XR)	10 5%	1,145,580	205,110	151,520	-	1,560	1,503,770	1,443,730	4 16%
20	X MFG Personal (XP)	10 5%	4,250,850	6,403,210	768,130	283,760	626,900	12,332,850	11,325,640	8 89%
21	X MFG Utilities (XPU)	10 5%	553,130	163,730	-	-	793,570	1,510,430	1,458,800	3 54%
19	X MFG Reimbursement** (RXE)	10 5%	58,070	13,690	11,650	-	120	83,530	-	#DIV/0!
19	X MFG Reimbursement** (PXE)	10 5%	330,470	482,270	59,090	21,840	47,820	941,490	562,030	67 52%
22	X MFG Depreciation ** (XE)	10 5%	-	-	-	-	-	-	-	#DIV/0!
23	Aircraft ( C )	10 5%	190,730	1,843,670	5,080	1,830	33,820	2,075,130	3,001,440	-30 86%
24	Business Personal-County (F)	10 5%	1,549,760	1,468,740	83,010	63,140	1,140,430	4,305,080	4,502,760	-4 39%
25	Business Personal-State (T)	10 5%	15,051,990	17,527,390	1,238,760	977,540	8,784,990	43,580,670	39,479,990	10 39%
26	Watercraft (B)	10 5%	3,880,130	693,000	461,570	201,880	2,878,830	8,115,410	9,641,560	-15 83%
27	<b>Subtotal</b>		<b>91,576,440</b>	<b>63,993,510</b>	<b>8,530,760</b>	<b>8,853,040</b>	<b>56,424,880</b>	<b>229,378,630</b>	<b>221,526,850</b>	<b>3.54%</b>
28	<b>Total W/O Vehicles &amp; Monthly Boat (Actual Pd)</b>		<b>575,572,530</b>	<b>261,131,210</b>	<b>43,009,460</b>	<b>31,875,050</b>	<b>317,955,620</b>	<b>1,229,543,870</b>	<b>1,118,857,910</b>	<b>9.89%</b>
29	<b>Motor Vehicles (Summary)-(A)</b>		<b>75,241,040</b>	<b>33,149,030</b>	<b>5,056,290</b>	<b>6,048,910</b>	<b>29,638,700</b>	<b>149,133,970</b>	<b>145,443,580</b>	<b>2.54%</b>
	<b>Monthly Boat (Summary)-(MB)</b>		<b>2,793,080</b>	<b>371,220</b>	<b>319,850</b>	<b>132,930</b>	<b>2,010,620</b>	<b>5,627,700</b>		
30	<b>Total Prop Tax Assessment</b>		<b>653,606,650</b>	<b>294,651,460</b>	<b>48,385,600</b>	<b>38,056,890</b>	<b>349,604,940</b>	<b>1,384,305,540</b>	<b>1,337,727,740</b>	<b>3.48%</b>
31	Fee for Service (S)		-	-	-	-	407,070	407,070	367,370	10 81%
32	Non-Negotiated FILOT (W) (MCIP)		395,890	3,462,570	32,650	-	80,300	3,971,410	5,543,600	-28 36%
33	Negotiated FILOT (V) (MCIP)		32,971,610	37,770,770	414,390	2,938,870	5,946,940	80,042,580	86,014,440	-6 94%
34	<b>Subtotal</b>		<b>33,367,500</b>	<b>41,233,340</b>	<b>447,040</b>	<b>2,938,870</b>	<b>6,434,310</b>	<b>84,421,060</b>	<b>91,925,410</b>	<b>-8.16%</b>
35	<b>Combined Total Assessment</b>		<b>686,974,150</b>	<b>335,884,800</b>	<b>48,832,640</b>	<b>40,995,760</b>	<b>356,039,250</b>	<b>1,468,726,600</b>	<b>1,429,653,150</b>	<b>2.73%</b>
36	<b>Industrial Abatements</b>		<b>6,338,100</b>	<b>7,268,010</b>	<b>990,390</b>	<b>305,600</b>	<b>1,469,970</b>	<b>16,372,070</b>	<b>14,863,240</b>	<b>10.15%</b>
37	<b>Total Prop Tax Minus Abate *</b>		<b>647,268,550</b>	<b>287,383,450</b>	<b>47,395,210</b>	<b>37,751,290</b>	<b>348,134,970</b>	<b>1,367,933,470</b>	<b>1,322,864,500</b>	<b>3.41%</b>

\* Does not include FILOT

\*\* Actual Paid-TY 2019

**Lexington County Auditor's Office**  
**Final Assessment Report \* Tax Year 2020\* (tb622 )**

		Total Districts					Tax Year 2020	Tax Year 2019	%	
TYPE		Ratio	1	2	3	4	5	Total	(07-1-20)	Change
38	Real Estate-Legal Residence	4 0%	337,690,710	83,094,240	18,536,440	12,161,580	160,293,820	611,776,790	490,546,380	24 71%
39	Mobile Home-Legal Residence	4 0%	2,946,770	688,020	359,680	1,324,210	123,890	5,442,570	5,320,810	2 29%
40	Total Legal Residence		340,637,480	83,782,260	18,896,120	13,485,790	160,417,710	617,219,360	495,867,190	24.47%

Motor Vehicle Summary (A)		Total Districts					Tax Year 2020	Tax Year 2019	%	
Calendar Year 2020 (Paid)		Ratio	1	2	3	4	5	Total	(07-1-20)	Change
41	January 1 - June 30	10 5%	5,730,850	5,220,180	350,850	237,110	3,006,420	14,545,410	14,677,180	-0 90%
42	January 1 - June 30	6 0%	30,458,770	10,395,000	2,127,470	2,770,180	11,641,430	57,392,850	56,434,020	1 70%
43	Subtotal-January-June		36,189,620	15,615,180	2,478,320	3,007,290	14,647,850	71,938,260	71,111,200	1.16%
44	July 1 - December 31	10 5%	5,637,120	6,653,790	338,230	308,030	2,010,990	14,948,160	14,638,830	2 11%
45	July 1 - December 31	6 0%	33,414,300	10,880,060	2,239,740	2,733,590	12,979,860	62,247,550	59,693,550	4 28%
46	Subtotal-July-December		39,051,420	17,533,850	2,577,970	3,041,620	14,990,850	77,195,710	74,332,380	3.85%
47	Total (Used in Assmt Table)		75,241,040	33,149,030	5,056,290	6,048,910	29,638,700	149,133,970	145,443,580	2.54%

Monthly Boat Summary (MB)		Total Districts					Tax Year 2020	Tax Year 2019	%	
Calendar Year 2020 (Paid)		Ratio	1	2	3	4	5	Total	(07-1-20)	Change
41	January 1 - June 30	10 5%	1,152,680	164,730	130,320	53,980	815,770	2,317,480	-	#DIV/0!
42	January 1 - June 30	6 0%	-	-	-	-	-	-	-	#DIV/0!
43	Subtotal-January-June		1,152,680	164,730	130,320	53,980	815,770	2,317,480	#VALUE!	#VALUE!
44	July 1 - December 31	10 5%	1,640,400	206,490	189,530	78,950	1,194,850	3,310,220	#VALUE!	#VALUE!
45	July 1 - December 31	6 0%	-	-	-	-	-	-	549,066,380	-100 00%
46	Subtotal-July-December		1,640,400	206,490	189,530	78,950	1,194,850	3,310,220	5,983,590	-44.68%
47	Total (Used in Assmt Table)		2,793,080	371,220	319,850	132,930	2,010,620	5,627,700	555,049,970	-98.99%

Financial Summary (CAFR)		1	2	3	4	5	Tax Year 2020	Tax Year 2019	%
48	Non Manufacture - Real	483,996,090	197,137,700	34,478,700	23,022,010	261,530,740	1,000,165,240	897,331,110	11 46%
49	Non Manufacture - Personal	98,706,730	55,053,050	7,164,560	7,613,150	44,487,390	213,024,880	202,069,330	5 42%
50	Total Non Manufacture	582,702,820	252,190,750	41,643,260	30,635,160	306,018,130	1,213,190,120	1,099,400,390	10.35%
51	Manufacture - Real	8,102,070	4,094,870	906,080	634,510	1,644,200	15,381,730	15,233,520	0 97%
52	Manufacture - Personal	58,653,790	36,072,440	5,542,640	6,794,970	40,828,980	147,892,820	142,539,080	3 76%
53	Total Manufacture	66,755,860	40,167,310	6,448,720	7,429,480	42,473,180	163,274,550	157,772,600	3.49%
54	Total Real Property	492,098,160	201,232,570	35,384,780	23,656,520	263,174,940	1,015,546,970	912,564,580	11 28%
55	Total Personal Property	157,360,520	91,125,490	12,707,200	14,408,120	85,316,370	360,917,700	344,608,410	4 73%
56	Total Prop Tax Assessment	649,458,680	292,358,060	48,091,980	38,064,640	348,491,310	1,376,464,670	1,257,172,990	9 49%

**Lexington County Auditor's Office**  
**Final Assessment Report \* Tax Year 2020\* (tb622 )**

Tax Year 2020		District One											Tax Year 2020	Tax Year 2019	%
TYPE		Ratio	1	1 HC	1A	1C	1G	1L	1LT	1LAT	1P	1S	District 1	(07-1-20)	Change
1	Real Estate-Legal Residence	4 0%	282,998,380	191,160	-	1,423,580	885,580	50,583,310	2,600	-	998,470	607,630	337,690,710	302,583,540	11 60%
2	Real Estate-Non Legal Residence	6 0%	78,786,130	44,880	19,360	363,150	348,630	56,571,480	2,020,080	133,400	512,450	115,130	138,914,690	121,564,310	14 27%
3	Real Estate-Ag Use	4 0%	1,807,090	3,500	-	-	6,770	2,830	-	1,100	7,340	8,160	1,836,790	1,542,230	19 10%
4	Real Estate-Ag Use	6 0%	14,600	-	-	-	230	730	-	-	-	-	15,560	16,990	-8 42%
5	<b>Acres/Lots/Improve-Total ( R )</b>		<b>363,606,200</b>	<b>239,540</b>	<b>19,360</b>	<b>1,786,730</b>	<b>1,241,210</b>	<b>107,158,350</b>	<b>2,022,680</b>	<b>134,500</b>	<b>1,518,260</b>	<b>730,920</b>	<b>478,457,750</b>	<b>425,707,070</b>	<b>12.39%</b>
6	Real-Vehicles (AR)	4 0%	49,200	-	-	-	-	-	-	-	-	-	49,200	57,160	-13 93%
7	Real-Boats (BR)	4 0%	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!
8			<b>49,200</b>	-	-	-	-	-	-	-	-	-	<b>49,200</b>	<b>57,160</b>	<b>-13.93%</b>
9	Mobile Home-Legal Residence	4 0%	2,877,110	7,820	-	-	17,140	17,450	-	-	7,480	19,770	2,946,770	3,239,450	-9 03%
10	Mobile Home-Non Legal Residence	6 0%	2,431,390	2,870	-	-	18,400	74,580	-	-	2,340	12,790	2,542,370	2,689,040	-5 45%
11	<b>Mobile Home-Total (H)</b>		<b>5,308,500</b>	<b>10,690</b>	-	-	<b>35,540</b>	<b>92,030</b>	-	-	<b>9,820</b>	<b>32,560</b>	<b>5,489,140</b>	<b>5,928,490</b>	<b>-7.41%</b>
12	<b>Subtotal -Real/Mobile Homes</b>		<b>368,963,900</b>	<b>250,230</b>	<b>19,360</b>	<b>1,786,730</b>	<b>1,276,750</b>	<b>107,250,380</b>	<b>2,022,680</b>	<b>134,500</b>	<b>1,528,080</b>	<b>763,480</b>	<b>483,996,090</b>	<b>431,692,720</b>	<b>12.12%</b>
13	MFG Acres/Lots/Improve (MR)	10 5%	5,748,910	-	-	43,000	-	621,890	-	-	-	-	6,413,800	6,908,880	-7 17%
14	MFG Personal (MP)	10 5%	4,219,690	-	-	14,990	-	223,750	-	-	-	-	4,458,430	4,389,270	1 58%
15	MFG Utilities (MPU)	10 5%	43,259,230	-	43,640	-	268,240	4,842,740	-	-	223,580	98,690	48,736,120	47,474,520	2 66%
16	MFG Reimbursement** (RME)	10 5%	438,710	-	-	3,310	-	42,600	-	-	-	-	484,620	311,670	55 49%
17	MFG Reimbursement** (PME)	10 5%	306,470	-	-	1,150	-	17,170	-	-	-	-	324,790	206,400	57 36%
18	MFG Depreciation ** (ME)	10 5%	3,977,970	-	-	16,130	-	153,870	-	-	-	-	4,147,970	4,095,770	1 27%
19	X MFG Acres/Lots/Imp (XR)	10 5%	913,040	-	-	-	-	232,540	-	-	-	-	1,145,580	572,980	99 93%
20	X MFG Personal (XP)	10 5%	3,767,590	-	-	5,380	-	477,880	-	-	-	-	4,250,850	3,683,120	15 41%
21	X MFG Utilities (XPU)	10 5%	553,130	-	-	-	-	-	-	-	-	-	553,130	352,630	56 86%
22	X MFG Reimbursement** (RXE)	10 5%	31,780	-	-	-	-	26,290	-	-	-	-	58,070	29,500	96 85%
23	X MFG Reimbursement** (PXE)	10 5%	279,620	-	-	420	-	50,430	-	-	-	-	330,470	187,090	76 64%
24	X MFG Depreciation ** (XE)	10 5%	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!
25	Aircraft ( C )	10 5%	177,280	-	-	-	-	11,560	-	-	-	1,890	190,730	204,900	-6 92%
26	Business Personal-County (F)	10 5%	918,770	-	-	-	4,020	626,650	-	-	320	-	1,549,760	1,339,820	15 67%
27	Business Personal-State (T)	10 5%	9,054,240	630	4,330	4,460	30,290	5,910,980	-	-	46,420	640	15,051,990	13,156,750	14 41%
28	Watercraft (B)	10 5%	3,589,690	-	-	4,510	9,590	257,480	-	-	13,990	4,870	3,880,130	4,737,530	-18 10%
29	<b>Subtotal</b>		<b>77,236,120</b>	<b>630</b>	<b>47,970</b>	<b>93,350</b>	<b>312,140</b>	<b>13,495,830</b>	-	-	<b>284,310</b>	<b>106,090</b>	<b>91,576,440</b>	<b>87,650,830</b>	<b>4.48%</b>
30	<b>Total W/O Vehicles &amp; Monthly Boat (Actual Pd)</b>		<b>446,200,020</b>	<b>250,860</b>	<b>67,330</b>	<b>1,880,080</b>	<b>1,588,890</b>	<b>120,746,210</b>	<b>2,022,680</b>	<b>134,500</b>	<b>1,812,390</b>	<b>869,570</b>	<b>575,572,530</b>	<b>519,343,550</b>	<b>10.83%</b>
31	<b>Motor Vehicles (Summary)-(A)</b>		<b>61,658,250</b>	<b>1,110</b>	<b>308,910</b>	<b>304,690</b>	<b>326,200</b>	<b>12,199,960</b>	-	-	<b>306,030</b>	<b>135,890</b>	<b>75,241,040</b>	<b>73,426,250</b>	<b>2.47%</b>
31	<b>Monthly Boat (Summary)-(MB)</b>		<b>2,543,320</b>	-	-	<b>2,180</b>	<b>4,610</b>	<b>225,200</b>	-	-	<b>9,130</b>	<b>8,640</b>	<b>2,793,080</b>	<b>73,426,250</b>	<b>-96.20%</b>
32	<b>Total Prop Tax Assessment</b>		<b>510,401,590</b>	<b>251,970</b>	<b>376,240</b>	<b>2,186,950</b>	<b>1,919,700</b>	<b>133,171,370</b>	<b>2,022,680</b>	<b>134,500</b>	<b>2,127,550</b>	<b>1,014,100</b>	<b>653,606,650</b>	<b>666,196,050</b>	<b>-1.89%</b>
33	Fee for Service (S)		-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!
34	Non-Negotiated FILOT (W) (MCIP)		2,220	-	-	-	-	393,670	-	-	-	-	395,890	343,820	15 14%
35	Negotiated FILOT (V) (MCIP)		30,521,930	-	-	-	-	1,036,890	-	-	1,412,790	-	32,971,610	38,111,380	-13 49%
36	<b>Subtotal</b>		<b>30,524,150</b>	-	-	-	-	<b>1,430,560</b>	-	-	<b>1,412,790</b>	-	<b>33,367,500</b>	<b>38,455,200</b>	<b>-13.23%</b>
37	<b>Combined Total Assessment</b>		<b>540,925,740</b>	<b>251,970</b>	<b>376,240</b>	<b>2,186,950</b>	<b>1,919,700</b>	<b>134,601,930</b>	<b>2,022,680</b>	<b>134,500</b>	<b>3,540,340</b>	<b>1,014,100</b>	<b>686,974,150</b>	<b>704,651,250</b>	<b>-2.51%</b>
38	<b>Industrial Abatements</b>		<b>5,545,160</b>	-	-	<b>5,800</b>	-	<b>787,140</b>	-	-	-	-	<b>6,338,100</b>	<b>4,825,320</b>	<b>31.35%</b>
39	<b>Total Prop Tax Minus Abate *</b>		<b>504,856,430</b>	<b>251,970</b>	<b>376,240</b>	<b>2,181,150</b>	<b>1,919,700</b>	<b>132,384,230</b>	<b>2,022,680</b>	<b>134,500</b>	<b>2,127,550</b>	<b>1,014,100</b>	<b>647,268,550</b>	<b>661,370,730</b>	<b>-2.13%</b>

\* Does not include FILOT

\*\* Actual Paid-TY 2019

**Lexington County Auditor's Office**  
**Final Assessment Report \* Tax Year 2020\* (tb622 )**

		District One										Tax Year 2020	Tax Year 2019	%	
TYPE		RATIO	1	1 HC	1A	1C	1G	1L	1LT	1LAT	1P	1S	District 1	(07-1-20)	Change
40	Real Estate-Legal Residence	4 0%	282,998,380	191,160	-	1,423,580	885,580	50,583,310	2,600	-	998,470	607,630	337,690,710	302,583,540	11 60%
41	Mobile Home-Legal Residence	4 0%	2,877,110	7,820	-	-	17,140	17,450	-	-	7,480	19,770	2,946,770	3,239,450	-9 03%
42	Total Legal Residence		285,875,490	198,980	-	1,423,580	902,720	50,600,760	2,600	-	1,005,950	627,400	340,637,480	305,822,990	11.38%

Motor Vehicle Summary			District One										Tax Year 2020	Tax Year 2019	%
Calendar Year 2020 (Paid)			1	1 HC	1A	1C	1G	1L	1LT	1LAT	1P	1S	District 1	(07-1-20)	Change
43	January 1 - June 30	10 5%	4,076,700	-	246,130	5,410	61,100	1,325,080	-	-	16,330	100	5,730,850	6,260,370	-8 46%
44	January 1 - June 30	6 0%	25,599,630	560	-	132,440	93,850	4,414,750	-	-	145,660	71,880	30,458,770	29,597,760	2 91%
45	Subtotal-January-June		29,676,330	560	246,130	137,850	154,950	5,739,830	-	-	161,990	71,980	36,189,620	35,858,130	0.92%
46	July 1 - December 31	10 5%	3,954,330	-	62,780	5,490	67,950	1,528,720	-	-	17,800	50	5,637,120	5,646,010	-0 16%
47	July 1 - December 31	6 0%	28,027,590	550	-	161,350	103,300	4,931,410	-	-	126,240	63,860	33,414,300	31,922,110	4 67%
48	Subtotal-July-December		31,981,920	550	62,780	166,840	171,250	6,460,130	-	-	144,040	63,910	39,051,420	37,568,120	3.95%
49	Total (Used in Assmt Table)		61,658,250	1,110	308,910	304,690	326,200	12,199,960	-	-	306,030	135,890	75,241,040	73,426,250	2.47%

Monthly Boat Summary			District One										Tax Year 2020	Tax Year 2019	%
Calendar Year 2020 (Paid)			1	1 HC	1A	1C	1G	1L	1LT	1LAT	1P	1S	District 1	(07-1-20)	Change
43	January 1 - June 30	10 5%	1,062,420	-	-	1,920	1,990	80,440	-	-	3,310	2,600	1,152,680	-	#DIV/0!
44	January 1 - June 30	6 0%	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!
45	Subtotal-January-June		1,062,420	-	-	1,920	1,990	80,440	-	-	3,310	2,600	1,152,680	-	#DIV/0!
46	July 1 - December 31	10 5%	1,480,900	-	-	260	2,620	144,760	-	-	5,820	6,040	1,640,400	-	#DIV/0!
47	July 1 - December 31	6 0%	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!
48	Subtotal-July-December		1,480,900	-	-	260	2,620	144,760	-	-	5,820	6,040	1,640,400	-	#DIV/0!
49	Total (Used in Assmt Table)		2,543,320	-	-	2,180	4,610	225,200	-	-	9,130	8,640	2,793,080	-	#DIV/0!

		1	1 HC	1A	1C	1G	1L	1LT	1LAT	1P	1S	Tax Year 2020	Tax Year 2019	%
<b>Financial Summary (CAFR)</b>														
50	Non Manufacture - Real	368,963,900	250,230	19,360	1,786,730	1,276,750	107,250,380	2,022,680	134,500	1,528,080	763,480	483,996,090	431,692,770	12 12%
51	Non Manufacture - Personal	77,941,550	1,740	313,240	315,840	374,710	19,231,830	-	-	375,890	151,930	98,706,730	92,865,250	6 29%
52	<b>Total Non Manufacture</b>	<b>446,905,450</b>	<b>251,970</b>	<b>332,600</b>	<b>2,102,570</b>	<b>1,651,460</b>	<b>126,482,210</b>	<b>2,022,680</b>	<b>134,500</b>	<b>1,903,970</b>	<b>915,410</b>	<b>582,702,820</b>	<b>524,557,970</b>	<b>11 08%</b>
53	Manufacture - Real	7,132,440	-	-	46,310	-	923,320	-	-	-	-	8,102,070	7,823,030	3 57%
54	Manufacture - Personal	52,385,730	-	43,640	21,940	268,240	5,611,970	-	-	223,580	98,690	58,653,790	56,293,030	4 19%
55	<b>Total Manufacture</b>	<b>59,518,170</b>	<b>-</b>	<b>43,640</b>	<b>68,250</b>	<b>268,240</b>	<b>6,535,290</b>	<b>-</b>	<b>-</b>	<b>223,580</b>	<b>98,690</b>	<b>66,755,860</b>	<b>64,116,060</b>	<b>4 12%</b>
56	Total Real Property	376,096,340	250,230	19,360	1,833,040	1,276,750	108,173,700	2,022,680	134,500	1,528,080	763,480	492,098,160	439,515,750	11 96%
57	Total Personal Property	130,327,280	1,740	356,880	337,780	642,950	24,843,800	-	-	599,470	250,620	157,360,520	149,158,280	5 50%
58	<b>Total Prop Tax Assessment</b>	<b>506,423,620</b>	<b>251,970</b>	<b>376,240</b>	<b>2,170,820</b>	<b>1,919,700</b>	<b>133,017,500</b>	<b>2,022,680</b>	<b>134,500</b>	<b>2,127,550</b>	<b>1,014,100</b>	<b>649,458,680</b>	<b>588,674,030</b>	<b>10 33%</b>

**Lexington County Auditor's Office**  
**Final Assessment Report \* Tax Year 2020\* (tb622 )**

Tax Year 2020		DISTRICT TWO								Tax Year 2020	Tax Year 2019	%
TYPE	Ratio	2	2C	2C'T	2L	2S	2W	2WT	District 2		(07-1-20)	CHG
1 Real Estate-Legal Residence	4 0%	37,611,070	14,645,840	202,060	-	5,488,110	23,761,660	1,385,500	83,094,240		77,126,640	7 74%
2 Real Estate-Non Legal Residence	6 0%	35,920,020	18,615,990	6,546,190	572,080	4,117,360	41,441,780	4,528,900	111,742,320		100,554,870	11 13%
3 Real Estate-Ag Use	4 0%	106,560	3,950	-	-	3,800	5,660	-	119,970		120,900	-0 77%
4 Real Estate-Ag Use	6 0%	21,970	4,210	-	-	-	450	-	26,630		25,250	5 47%
5 Acres/Lots/Improve-Total ( R )		73,659,620	33,269,990	6,748,250	572,080	9,609,270	65,209,550	5,914,400	194,983,160		177,827,660	9.65%
6 Real-Vehicles (AR)	4 0%	4,440	-	-	-	-	-	-	4,440		5,980	-25 75%
7 Real-Boats (BR)	4 0%	-	-	-	-	-	-	-	-		-	0 00%
8		4,440	-	-	-	-	-	-	4,440		5,980	-25.75%
9 Mobile Home-Legal Residence	4 0%	626,230	34,700	-	-	-	27,090	-	688,020		755,560	-8 94%
10 Mobile Home-Non Legal Residence	6 0%	1,207,060	189,210	-	-	110	65,700	-	1,462,080		1,565,700	-6 62%
11 Mobile Home-Total (H)		1,833,290	223,910	-	-	110	92,790	-	2,150,100		2,321,260	-7.37%
12 Subtotal -Real/Mobile Homes		75,497,350	33,493,900	6,748,250	572,080	9,609,380	65,302,340	5,914,400	197,137,700		180,154,900	9.43%
13 MFG Acres/Lots/Improve (MR)	10 5%	2,034,040	953,430	-	-	26,130	493,230	120,610	3,627,440		3,888,230	-6 71%
14 MFG Personal (MP)	10 5%	2,032,100	1,441,470	-	-	23,720	332,780	-	3,830,070		2,890,140	32 52%
15 MFG Utilities (MPU)	10 5%	11,942,300	7,729,150	-	-	349,880	4,983,810	-	25,005,140		23,671,840	5 63%
16 MFG Reimbursement** (RME)	10 5%	151,130	69,370	-	-	2,010	16,840	9,280	248,630		182,060	36 56%
17 MFG Reimbursement** (PME)	10 5%	51,740	110,790	-	-	1,530	16,240	7,720	188,020		88,980	111 31%
18 MFG Depreciation ** (ME)	10 5%	557,670	1,499,980	-	-	20,000	138,390	77,360	2,293,400		1,526,310	50 26%
19 X MFG Acres/Lots/Imp (XR)	10 5%	187,950	17,160	-	-	-	-	-	205,110		182,620	12 32%
20 X MFG Personal (XP)	10 5%	5,131,690	781,660	-	-	-	233,760	256,100	6,403,210		5,485,990	16 72%
21 X MFG Utilities (XPU)	10 5%	7,910	155,820	-	-	-	-	-	163,730		174,740	-6 30%
22 X MFG Reimbursement** (RXE)	10 5%	12,370	1,320	-	-	-	-	-	13,690		9,130	49 95%
23 X MFG Reimbursement** (PXE)	10 5%	384,500	60,120	-	-	-	17,950	19,700	482,270		267,110	80 55%
24 X MFG Depreciation ** (XE)	10 5%	-	-	-	-	-	-	-	-		-	#DIV/0!
25 Aircraft ( C )	10 5%	1,834,630	9,040	-	-	-	-	-	1,843,670		2,528,620	-27 09%
26 Business Personal-County (F)	10 5%	645,140	371,190	-	-	15,610	436,800	-	1,468,740		1,563,880	-6 08%
27 Business Personal-State (T)	10 5%	10,065,480	3,763,440	-	1,080	361,840	3,335,550	-	17,527,390		15,685,960	11 74%
28 Watercraft (B)		416,990	94,200	-	-	38,070	143,740	-	693,000		846,350	-18 12%
29 Subtotal		35,455,640	17,058,140	-	1,080	838,790	10,149,090	490,770	63,993,510		58,991,960	8.48%
30 Total W/O Vehicles & Monthly Boat (Actual Pd)		110,952,990	50,552,040	6,748,250	573,160	10,448,170	75,451,430	6,405,170	261,131,210		239,146,860	9.19%
31 Motor Vehicles (Summary)-(A)		16,436,020	7,010,550	-	-	1,401,540	8,300,920	-	33,149,030		32,429,250	2.22%
31 Monthly Boat (Summary)-(MB)		196,030	43,040	-	-	38,660	93,490	-	371,220		-	#DIV/0!
32 Total Prop Tax Assessment		127,585,040	57,605,630	6,748,250	573,160	11,888,370	83,845,840	6,405,170	294,651,460		271,576,110	8.50%
33 Fee for Service (S)		-	-	-	-	-	-	-	-		-	0 00%
34 Non-Negotiated FILOT (W) (MCIP)		3,462,570	-	-	-	-	-	-	3,462,570		5,088,870	-31 96%
35 Negotiated FILOT (V) (MCIP)		15,535,070	22,235,700	-	-	-	-	-	37,770,770		38,818,210	-2 70%
36 Subtotal		18,997,640	22,235,700	-	-	-	-	-	41,233,340		43,907,080	-6.09%
37 Combined Total Assessment		146,582,680	79,841,330	6,748,250	573,160	11,888,370	83,845,840	6,405,170	335,884,800		315,483,190	6.47%
38 Industrial Abatements		5,724,420	1,016,080	-	-	-	251,710	275,800	7,268,010		6,119,590	18.77%
39 Total Prop Tax Minus Abate *		121,860,620	56,589,550	6,748,250	573,160	11,888,370	83,594,130	6,129,370	287,383,450		265,456,520	8.26%

\* Does not include FILOT

\*\* Actual Paid-TY 2019



**Lexington County Auditor's Office**  
**Final Assessment Report \* Tax Year 2020\* (tb622 )**

			DISTRICT TWO							Tax Year 2020	Tax Year 2019	%
TYPE		Ratio	2	2C	2CT	2L	2S	2W	2WT	District 2	(07-1-20)	CHG
40	Real Estate-Legal Residence	4 0%	37,611,070	14,645,840	202,060	-	5,488,110	23,761,660	1,385,500	83,094,240	77,126,640	7 74%
41	Mobile Home-Legal Residence	4 0%	626,230	34,700	-	-	-	27,090	-	688,020	755,560	-8 94%
42	Total Legal Residence		38,237,300	14,680,540	202,060	-	5,488,110	23,788,750	1,385,500	83,782,260	77,882,200	7.58%

Motor Vehicle Summary			DISTRICT TWO							Tax Year 2020	Tax Year 2019	%
Calendar Year 2020 (Paid)			2	2C	2CT	2L	2S	2W	2WT	District 2	District 2	CHG
43	January 1 - June 30	10 5%	2,288,000	1,574,250	-	-	137,970	1,219,960	-	5,220,180	5,141,430	1 53%
44	January 1 - June 30	6 0%	5,297,290	1,860,010	-	-	565,530	2,672,170	-	10,395,000	10,381,130	0 13%
45	Subtotal-January-June		7,585,290	3,434,260	-	-	703,500	3,892,130	-	15,615,180	15,522,560	0.60%
46	July 1 - December 31	10 5%	3,319,710	1,608,170	-	-	142,260	1,583,650	-	6,653,790	6,436,870	3 37%
47	July 1 - December 31	6 0%	5,531,020	1,968,120	-	-	555,780	2,825,140	-	10,880,060	10,469,820	3 92%
48	Subtotal-July-December		8,850,730	3,576,290	-	-	698,040	4,408,790	-	17,533,850	16,906,690	3.71%
49	Total (Used in Assmt Table)		16,436,020	7,010,550	-	-	1,401,540	8,300,920	-	33,149,030	32,429,250	2.22%

Monthly Boat Summary			DISTRICT TWO							Tax Year 2020	Tax Year 2019	%
Calendar Year 2020 (Paid)			2	2C	2CT	2L	2S	2W	2WT	District 2	District 2	CHG
43	January 1 - June 30	10 5%	94,840	26,000	-	-	12,440	31,450	-	164,730	-	#DIV/0!
44	January 1 - June 30	6 0%	-	-	-	-	-	-	-	-	-	#DIV/0!
45	Subtotal-January-June		94,840	26,000	-	-	12,440	31,450	-	164,730	-	#DIV/0!
46	July 1 - December 31	10 5%	101,190	17,040	-	-	26,220	62,040	-	206,490	-	#DIV/0!
47	July 1 - December 31	6 0%	-	-	-	-	-	-	-	-	-	#DIV/0!
48	Subtotal-July-December		101,190	17,040	-	-	26,220	62,040	-	206,490	-	#DIV/0!
49	Total (Used in Assmt Table)		196,030	43,040	-	-	38,660	93,490	-	371,220	-	#DIV/0!

Financial Summary (CAFR)			2	2C	2CT	2L	2S	2W	2WT	Tax Year 2020	Tax Year 2019	%
50	Non Manufacture - Real		75,497,350	33,493,900	6,748,250	572,080	9,609,380	65,302,340	5,914,400	197,137,700	180,154,900	9 43%
51	Non Manufacture - Personal		29,594,290	11,291,460	-	1,080	1,855,720	12,310,500	-	55,053,050	53,054,060	3 77%
52	Total Non Manufacture		105,091,640	44,785,360	6,748,250	573,160	11,465,100	77,612,840	5,914,400	252,190,750	233,208,960	8 14%
53	Manufacture - Real		2,385,490	1,041,280	-	-	28,140	510,070	129,890	4,094,870	4,262,040	-3 92%
54	Manufacture - Personal		19,550,240	10,279,010	-	-	375,130	5,584,540	283,520	36,072,440	32,578,800	10 72%
55	Total Manufacture		21,935,730	11,320,290	-	-	403,270	6,094,610	413,410	40,167,310	36,840,840	9 03%
56	Total Real Property		77,882,840	34,535,180	6,748,250	572,080	9,637,520	65,812,410	6,044,290	201,232,570	184,416,940	9 12%
57	Total Personal Property		49,144,530	21,570,470	-	1,080	2,230,850	17,895,040	283,520	91,125,490	85,632,860	6 41%
58	Total Prop Tax Assessment		127,027,370	56,105,650	6,748,250	573,160	11,868,370	83,707,450	6,327,810	292,358,060	270,049,800	8 26%

**Lexington County Auditor's Office**  
**Final Assessment Report \* Tax Year 2020\* (tb622 )**

Tax Year 2020			DISTRICT THREE				Tax Year 2020	Tax Year 2019 (07-1-20)	% CHG	DISTRICT FOUR			Tax Year 2020	Tax Year 2019 (07-1-20)	% CHG
TYPE	Ratio	3	3 HC	3B	District 3	4	4 SR			4S	District 4				
1	Real Estate-Legal Residence	4 0%	11,029,030	2,678,730	4,828,680	18,536,440	16,780,510	10 46%	11,608,120	60,730	492,730	12,161,580	11,281,210	7 80%	
2	Real Estate-Non Legal Residence	6 0%	5,429,840	1,116,380	8,083,620	14,629,840	13,088,190	11 78%	7,174,400	68,560	748,720	7,991,680	7,455,690	7 19%	
3	Real Estate-Ag Use	4 0%	491,170	101,430	19,830	612,430	491,230	24 67%	370,820	7,010	7,810	385,640	371,480	3 81%	
4	Real Estate-Ag Use	6 0%	11,750	-	610	12,360	12,320	0 32%	4,930	1,820	-	6,750	8,930	-24 41%	
5	Acres/Lots/Improve-Total ( R )		16,961,790	3,896,540	12,932,740	33,791,070	30,372,250	11.26%	19,158,270	138,120	1,249,260	20,545,650	19,117,310	7.47%	
6	Real-Vehicles (AR)	4 0%	4,700	-	-	4,700	1,730	171 68%	9,600	-	-	9,600	5,390	78 11%	
7	Real-Boats (BR)	4 0%	-	-	-	-	-	#DIV/0!	-	-	-	-	-	#DIV/0!	
8			4,700	-	-	4,700	1,730	171.68%	9,600	-	-	9,600	5,390	78.11%	
9	Mobile Home-Legal Residence	4 0%	295,980	49,580	14,120	359,680	399,190	-9 90%	1,303,990	7,830	12,390	1,324,210	1,456,990	-9 11%	
10	Mobile Home-Non Legal Residence	6 0%	258,380	55,560	9,310	323,250	334,000	-3 22%	1,126,410	2,700	13,440	1,142,550	1,191,720	-4 13%	
11	Mobile Home-Total (H)		554,360	105,140	23,430	682,930	733,190	-6.85%	2,430,400	10,530	25,830	2,466,760	2,648,710	-6.87%	
12	Subtotal -Real/Mobile Homes		17,520,850	4,001,680	12,956,170	34,478,700	31,107,170	10.84%	21,598,270	148,650	1,275,090	23,022,010	21,771,410	5.74%	
13	MFG Acres/Lots/Improve (MR)	10 5%	384,160	8,510	297,190	689,860	699,600	-1 39%	620,230	-	-	620,230	397,130	56 18%	
14	MFG Personal (MP)	10 5%	234,160	1,540	145,700	381,400	369,580	3 20%	740,900	-	-	740,900	254,780	190 80%	
15	MFG Utilities (MPU)	10 5%	3,005,620	-	1,299,060	4,304,680	4,307,930	-0 08%	5,374,100	-	369,250	5,743,350	5,505,540	4 32%	
16	MFG Reimbursement** (RME)		29,540	660	22,850	53,050	34,990	51 61%	14,280	-	-	14,280	19,870	-28 13%	
17	MFG Reimbursement** (PME)		18,010	120	11,210	29,340	18,460	58 94%	5,120	-	-	5,120	12,710	-59 72%	
18	MFG Depreciation ** (ME)	10 5%	237,340	-	56,280	293,620	292,530	0 37%	179,170	-	-	179,170	106,850	67 68%	
19	X MFG Acres/Lots/Imp (XR)	10 5%	-	151,520	-	151,520	164,130	0 00%	-	-	-	-	172,800	-100 00%	
20	X MFG Personal (XP)	10 5%	109,550	282,660	375,920	768,130	628,120	22 29%	283,760	-	-	283,760	748,610	-62 10%	
21	X MFG Utilities (XPU)	10 5%	-	-	-	-	-	#DIV/0!	-	-	-	-	-	#DIV/0!	
22	X MFG Reimbursement** (RXE)		-	11,650	-	11,650	8,210	41 90%	-	-	-	-	8,640	-100 00%	
23	X MFG Reimbursement** (PXE)		8,430	21,750	28,910	59,090	31,400	88 18%	21,840	-	-	21,840	37,450	-41 68%	
24	X MFG Depreciation ** (XE)	10 5%	-	-	-	-	-	#DIV/0!	-	-	-	-	-	#DIV/0!	
25	Aircraft ( C )	10 5%	5,080	-	-	5,080	5,180	-1 93%	1,830	-	-	1,830	3,010	-39 20%	
26	Business Personal-County (F)	10 5%	23,140	40	59,830	83,010	87,490	-5 12%	62,280	-	860	63,140	23,850	164 74%	
27	Business Personal-State (T)	10 5%	292,730	26,860	919,170	1,238,760	1,128,280	9 79%	879,100	6,560	91,880	977,540	771,200	26 76%	
28	Watercraft (B)		401,190	260	60,120	461,570	567,870	-18 72%	192,970	4,570	4,340	201,880	225,540	-10 49%	
29	Subtotal		4,748,950	505,570	3,276,240	8,530,760	8,343,770	2.24%	8,375,580	11,130	466,330	8,853,040	8,287,980	6.82%	
	Total W/O Vehicles & Monthly Boat (Actual Pd)		22,269,800	4,507,250	16,232,410	43,009,460	39,450,940	9.02%	29,973,850	159,780	1,741,420	31,875,050	30,059,390	6.04%	
31	Motor Vehicles (Summary)-(A)		3,305,920	8,270	1,742,100	5,056,290	4,905,790	3.07%	5,742,870	122,530	183,510	6,048,910	5,777,180	4.70%	
31	Monthly Boat (Summary)-(MB)		295,790	630	23,430	319,850	-	#DIV/0!	130,050	230	2,650	132,930	-	#DIV/0!	
32	Total Prop Tax Assessment		25,871,510	4,516,150	17,997,940	48,385,600	44,356,730	9.08%	35,846,770	282,540	1,927,580	38,056,890	35,836,570	6.20%	
33	Fee for Service (S)		-	-	-	-	-	0 00%	-	-	-	-	-	#DIV/0!	
34	Non-Negotiated FILOT (W) (MCIP)		-	-	32,650	32,650	32,360	0 90%	-	-	-	-	-	#DIV/0!	
35	Negotiated FILOT (V) (MCIP)		-	-	414,390	414,390	418,840	-1 06%	2,938,870	-	-	2,938,870	2,423,360	21 27%	
36	Subtotal		-	-	447,040	447,040	451,200	-0 92%	2,938,870	-	-	2,938,870	2,423,360	21.27%	
37	Combined Total Assessment		25,871,510	4,516,150	18,444,980	48,832,640	44,807,930	8.98%	38,785,640	282,540	1,927,580	40,995,760	38,259,930	7.15%	
38	Industrial Abatements		117,980	467,580	404,830	990,390	831,860	19.06%	305,600	-	-	305,600	967,500	-68.41%	
39	Total Prop Tax Minus Abate *		25,753,530	4,048,570	17,593,110	47,395,210	43,524,870	8.89%	35,541,170	282,540	1,927,580	37,751,290	34,869,070	8.27%	

\* Does not include FILOT

\*\* Actual Paid-TY 2019

**Lexington County Auditor's Office**  
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			DISTRICT THREE				Tax Year 2020			DISTRICT FOUR				Tax Year 2020	Tax Year 2019	%
TYPE		Ratio	3	3 HC	3B	District 3	Tax Year 2019 (07-1-20)	%			4	4 SR	4S	District 4	(07-1-20)	CHG
40	Real Estate-Legal Residence	4 0%	11,029,030	2,678,730	4,828,680	18,536,440	16,780,510	10 46%			11,608,120	60,730	492,730	12,161,580	11,281,210	7 80%
41	Mobile Home-Legal Residence	4 0%	295,980	49,580	14,120	359,680	399,190	-9 90%			1,303,990	7,830	12,390	1,324,210	1,456,990	-9 11%
42	Total Legal Residence		11,325,010	2,728,310	4,842,800	18,896,120	17,179,700	9.99%			12,912,110	68,560	505,120	13,485,790	12,738,200	5.87%
Motor Vehicle Summary			DISTRICT THREE				Tax Year 2020	Tax Year 2019		DISTRICT FOUR				Tax Year 2020	Tax Year 2019	%
Calendar Year 2020 (Paid)			3	3 HC	3B	District 3	District 3	CHG			4	4 SR	4S	District 4	District 4	CHG
43	January 1 - June 30	10 5%	160,780	-	190,070	350,850	320,190	9 58%			234,510	2,510	90	237,110	219,830	7 86%
44	January 1 - June 30	6 0%	1,433,590	2,450	691,430	2,127,470	2,086,760	1 95%			2,619,260	59,430	91,490	2,770,180	2,722,920	1 74%
45	Subtotal-January-June		1,594,370	2,450	881,500	2,478,320	2,406,950	2.97%			2,853,770	61,940	91,580	3,007,290	2,942,750	2.19%
46	July 1 - December 31	10 5%	192,430	-	145,800	338,230	327,170	3 38%			305,530	1,440	1,060	308,030	252,560	21 96%
47	July 1 - December 31	6 0%	1,519,120	5,820	714,800	2,239,740	2,171,670	3 13%			2,583,570	59,150	90,870	2,733,590	2,581,870	5 88%
48	Subtotal-July-December		1,711,550	5,820	860,600	2,577,970	2,498,840	3.17%			2,889,100	60,590	91,930	3,041,620	2,834,430	7.31%
49	Total (Used in Assmt Table)		3,305,920	8,270	1,742,100	5,056,290	4,905,790	3.07%			5,742,870	122,530	183,510	6,048,910	5,777,180	4.70%
Monthly Boat Summary			DISTRICT THREE				Tax Year 2020	Tax Year 2019		DISTRICT FOUR				Tax Year 2020	Tax Year 2019	%
Calendar Year 2020 (Paid)			3	3 HC	3B	District 3	District 3	CHG			4	4 SR	4S	District 4	District 4	CHG
43	January 1 - June 30	10 5%	122,260	630	7,430	130,320	-	#DIV/0!			53,520	230	230	53,980	-	#DIV/0!
44	January 1 - June 30	6 0%	-	-	-	-	-	#DIV/0!			-	-	-	-	-	#DIV/0!
45	Subtotal-January-June		122,260	630	7,430	130,320	-	#DIV/0!			53,520	230	230	53,980	-	#DIV/0!
46	July 1 - December 31	10 5%	173,530	-	16,000	189,530	-	#DIV/0!			76,530	-	2,420	78,950	-	#DIV/0!
47	July 1 - December 31	6 0%	-	-	-	-	-	#DIV/0!			-	-	-	-	-	#DIV/0!
48	Subtotal-July-December		173,530	-	16,000	189,530	-	#DIV/0!			76,530	-	2,420	78,950	-	#DIV/0!
49	Total (Used in Assmt Table)		295,790	630	23,430	319,850	-	#DIV/0!			130,050	230	2,650	132,930	-	#DIV/0!
Financial Summary (CAFR)			3	3 HC	3B	Tax Year 2020	Tax Year 2019	%			4	4 SR	4S	Tax Year 2020	Tax Year 2019	%
50	Non Manufacture - Real		17,520,850	4,001,680	12,956,170	34,478,700	31,107,170	10 84%			21,598,270	148,650	1,275,090	23,022,010	21,771,410	5 74%
51	Non Manufacture - Personal		4,323,850	36,060	2,804,650	7,164,560	6,694,610	7 02%			7,174,840	134,290	304,020	7,613,150	6,800,780	11 95%
52	Total Non Manufacture		21,844,700	4,037,740	15,760,820	41,643,260	37,801,780	10 16%			28,773,110	282,940	1,579,110	30,635,160	28,572,190	7 22%
53	Manufacture - Real		413,700	172,340	320,040	906,080	906,930	-0 09%			634,510	-	-	634,510	598,440	6 03%
54	Manufacture - Personal		3,375,770	306,070	1,860,800	5,542,640	5,355,490	3 49%			6,425,720	-	369,250	6,794,970	6,559,090	3 60%
55	Total Manufacture		3,789,470	478,410	2,180,840	6,448,720	6,262,420	2 97%			7,060,230	-	369,250	7,429,480	7,157,530	3 80%
56	Total Real Property		17,934,550	4,174,020	13,276,210	35,384,780	32,014,100	10 53%			22,232,780	148,650	1,275,090	23,656,520	22,369,850	5 75%
57	Total Personal Property		7,699,620	342,130	4,665,450	12,707,200	12,050,100	5 45%			13,600,560	134,290	673,270	14,408,120	13,359,870	7 85%
58	Total Prop Tax Assessment		25,634,170	4,516,150	17,941,660	48,091,980	44,064,200	9 14%			35,833,340	282,940	1,948,360	38,064,640	35,729,720	6 53%

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Tax Year 2020			DISTRICT FIVE									Tax Year 2020	Tax Year 2019	%
Type	Ratio	5	5 FD	5 FW	5 IP	5AFD	5AFE	5C	5I	5IFD	District 5	(07-1-20)	CHG	
Real Estate-Legal Residence	4 0%	78,098,500	39,164,600	30,281,300	248,100	253,250	-	3,730,050	-	8,518,020	160,293,820	141,294,480	13 45%	
Real Estate-Non Legal Residence	6 0%	15,751,720	33,072,840	9,894,040	162,480	22,593,340	1,169,260	7,164,570	-	11,044,500	100,852,750	90,914,230	10 93%	
Real Estate-Ag Use	4 0%	93,580	6,160	10,430	-	-	-	4,240	-	120	114,530	107,720	6 32%	
Real Estate-Ag Use	6 0%	1,490	3,550	100	-	-	230	-	-	-	5,370	6,510	-17 51%	
Acres/Lots/Improve-Total ( R )		93,945,290	72,247,150	40,185,870	410,580	22,846,590	1,169,490	10,898,860	-	19,562,640	261,266,470	232,322,940	12.46%	
Real-Vehicles (AR)	4 0%	1,970	850	-	-	-	-	-	-	-	2,820	5,260	-46 39%	
Real-Boats (BR)	4 0%	-	-	-	-	-	-	-	-	-	-	1,210	-100 00%	
		1,970	850	-	-	-	-	-	-	-	2,820	6,470	-56.41%	
Mobile Home-Legal Residence	4 0%	108,190	4,200	10,030	-	-	-	1,330	-	140	123,890	132,400	-6 43%	
Mobile Home-Non Legal Residence	6 0%	119,490	4,570	7,670	-	-	-	5,030	-	800	137,560	143,050	-3 84%	
Mobile Home-Total (H)		227,680	8,770	17,700	-	-	-	6,360	-	940	261,450	275,450	-5.08%	
Subtotal -Real/Mobile Homes		94,174,940	72,256,770	40,203,570	410,580	22,846,590	1,169,490	10,905,220	-	19,563,580	261,530,740	232,604,860	12.44%	
MFG Acres/Lots/Improve (MR)	10 5%	-	1,182,970	-	-	-	-	342,230	-	-	1,525,200	1,213,640	25 67%	
MFG Personal (MP)	10 5%	-	1,148,610	-	-	-	-	5,840	-	-	1,154,450	1,133,580	1 84%	
MFG Utilities (MPU)	10 5%	5,250,930	9,250,190	20,213,890	-	295,930	3,700	1,257,960	-	1,844,840	38,117,440	38,812,190	-1 79%	
MFG Reimbursement** (RME)	10 5%	-	91,000	-	-	-	-	26,320	-	-	117,320	60,680	93 34%	
MFG Reimbursement** (PME)	10 5%	-	88,340	-	-	-	-	460	-	-	88,800	56,690	56 64%	
MFG Depreciation ** (ME)	10 5%	-	1,113,590	-	-	-	-	40	-	-	1,113,630	1,107,040	0 60%	
X MFG Acres/Lots/Imp (XR)	10 5%	-	1,560	-	-	-	-	-	-	-	1,560	351,200	0 00%	
X MFG Personal (XP)	10 5%	-	75,430	-	-	-	-	551,470	-	-	626,900	779,800	-19 61%	
X MFG Utilities (XPU)	10 5%	-	-	793,570	-	-	-	-	-	-	793,570	931,430	-14 80%	
X MFG Reimbursement** (RXE)	10 5%	-	120	-	-	-	-	-	-	-	120	17,560	-99 32%	
X MFG Reimbursement** (PXE)	10 5%	-	5,400	-	-	-	-	42,420	-	-	47,820	38,980	22 68%	
X MFG Depreciation ** (XE)	10 5%	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!	
Aircraft ( C )	10 5%	12,640	2,520	16,450	-	-	-	-	-	2,210	33,820	259,730	-86 98%	
Business Personal-County (F)	10 5%	65,600	545,320	140,860	-	69,970	-	173,730	-	144,950	1,140,430	1,487,720	-23 34%	
Business Personal-State (T)	10 5%	587,330	2,983,190	200,900	20	3,050,210	195,010	939,820	-	828,510	8,784,990	8,737,800	0 54%	
Watercraft (B)	10 5%	2,138,950	206,970	435,440	19,920	340	-	44,580	-	32,630	2,878,830	3,264,270	-11 81%	
Subtotal		8,055,450	16,695,210	21,801,110	19,940	3,416,450	198,710	3,384,870	-	2,853,140	56,424,880	58,252,310	-3.14%	
Total W/O Vehicles & Monthly Boat (Actual Pd)		102,230,390	88,951,980	62,004,680	430,520	26,263,040	1,368,200	14,290,090	-	22,416,720	317,955,620	290,857,170	9.32%	
Motor Vehicles (Summary)-(A)		11,380,700	10,419,990	4,795,520	16,180	210,240	-	1,079,700	-	1,736,370	29,638,700	28,905,110	2.54%	
Monthly Boat (Summary)-(MB)		1,495,730	124,780	340,980	4,690	640	-	30,160	-	13,640	2,010,620	-	#DIV/0!	
Total Prop Tax Assessment		115,106,820	99,496,750	67,141,180	451,390	26,473,920	1,368,200	15,399,950	-	24,166,730	349,604,940	319,762,280	9.33%	
Fee for Service (S)		-	407,070	-	-	-	-	-	-	-	407,070	367,370	10.81%	
Non-Negotiated FILOT (W) (MCIP)		-	80,300	-	-	-	-	-	-	-	80,300	78,550	2.23%	
Negotiated FILOT (V) (MCIP)		-	5,946,940	-	-	-	-	-	-	-	5,946,940	6,242,650	-4 74%	
Subtotal		-	6,434,310	-	-	-	-	-	-	-	6,434,310	6,688,570	-3.80%	
Combined Total Assessment		115,106,820	105,931,060	67,141,180	451,390	26,473,920	1,368,200	15,399,950	-	24,166,730	356,039,250	326,450,850	9.06%	
Industrial Abatements		-	82,510	793,570	-	-	-	593,890	-	-	1,469,970	2,118,970	-30.63%	
Total Prop Tax Minus Abate *		115,106,820	99,414,240	66,347,610	451,390	26,473,920	1,368,200	14,806,060	-	24,166,730	348,134,970	317,643,310	9.60%	

\* Does not include FILOT

\*\* Actual Paid-TY 2019

**Lexington County Auditor's Office**  
**Final Assessment Report \* Tax Year 2020\* (tb622 )**

		DISTRICT FIVE										Tax Year 2020	Tax Year 2019	%
Type		Ratio	5	5 FD	5 FW	5 IP	5AFD	5AFE	5C	5I	5IFD	District 5	(07-1-20)	CHG
40	Real Estate-Legal Residence	4 0%	78,098,500	39,164,600	30,281,300	248,100	253,250	-	3,730,050	-	8,518,020	160,293,820	141,294,480	13 45%
41	Mobile Home-Legal Residence	4 0%	108,190	4,200	10,030	-	-	-	1,330	-	140	123,890	132,400	-6 43%
42	Total Legal Residence		78,206,690	39,168,800	30,291,330	248,100	253,250	-	3,731,380	-	8,518,160	160,417,710	141,426,880	13.43%

Motor Vehicle Summary			DISTRICT FIVE									Tax Year 2020	Tax Year 2019	%
Calendar Year 2020 (Paid)			5	5 FD	5 FW	5 IP	5AFD	5AFE	5C	5I	5IFD	District 5	District 5	CHG
43	January 1 - June 30	10 5%	785,100	1,732,990	175,520	-	35,180	-	162,380	-	115,250	3,006,420	2,735,360	9 91%
44	January 1 - June 30	6 0%	4,582,870	3,875,050	2,047,990	4,560	52,840	-	347,790	-	730,330	11,641,430	11,645,450	-0 03%
45	Subtotal-January-June		5,367,970	5,608,040	2,223,510	4,560	88,020	-	510,170	-	845,580	14,647,850	14,380,810	1.86%
46	July 1 - December 31	10 5%	559,070	807,970	239,000	-	53,820	-	205,640	-	145,490	2,010,990	1,976,220	1 76%
47	July 1 - December 31	6 0%	5,453,660	4,003,980	2,333,010	11,620	68,400	-	363,890	-	745,300	12,979,860	12,548,080	3 44%
48	Subtotal-July-December		6,012,730	4,811,950	2,572,010	11,620	122,220	-	569,530	-	890,790	14,990,850	14,524,300	3.21%
49	Total (Used in Assmt Table)		11,380,700	10,419,990	4,795,520	16,180	210,240	-	1,079,700	-	1,736,370	29,638,700	28,905,110	2.54%

Monthly Boat Summary			DISTRICT FIVE									Tax Year 2020	Tax Year 2019	%
Calendar Year 2020 (Paid)			5	5 FD	5 FW	5 IP	5AFD	5AFE	5C	5I	5IFD	District 5	District 5	CHG
43	January 1 - June 30	10 5 %	608,230	50,660	142,960	3,170	-	-	4,260	-	6,490	815,770	-	#DIV/0!
44	January 1 - June 30	6 0 %	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!
45	Subtotal-January-June		608,230	50,660	142,960	3,170	-	-	4,260	-	6,490	815,770	-	#DIV/0!
46	July 1 - December 31	10 5 %	887,500	74,120	198,020	1,520	640	-	25,900	-	7,150	1,194,850	-	#DIV/0!
47	July 1 - December 31	6 0 %	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!
48	Subtotal-July-December		887,500	74,120	198,020	1,520	640	-	25,900	-	7,150	1,194,850	-	#DIV/0!
49	Total (Used in Assmt Table)		1,495,730	124,780	340,980	4,690	640	-	30,160	-	13,640	2,010,620	-	#DIV/0!

Financial Summary (CAFR)		5	5 FD	5 FW	5 IP	5AFD	5AFE	5C	5I	5IFD	Tax Year 2020	Tax Year 2019	%
50	Non Manufacture - Real	94,174,940	72,256,770	40,203,570	410,580	22,846,590	1,169,490	10,905,220	-	19,563,580	261,530,740	232,604,860	12 44%
51	Non Manufacture - Personal	15,680,950	14,282,770	5,930,150	40,810	3,331,400	195,010	2,267,990	-	2,758,310	44,487,390	42,654,630	4 30%
52	<b>Total Non Manufacture</b>	<b>109,855,890</b>	<b>86,539,540</b>	<b>46,133,720</b>	<b>451,390</b>	<b>26,177,990</b>	<b>1,364,500</b>	<b>13,173,210</b>	<b>-</b>	<b>22,321,890</b>	<b>306,018,130</b>	<b>275,259,490</b>	<b>11 17%</b>
53	Manufacture - Real	-	1,275,650	-	-	-	-	368,550	-	-	1,644,200	1,643,080	0 07%
54	Manufacture - Personal	5,250,930	10,567,970	21,007,460	-	295,930	3,700	1,858,150	-	1,844,840	40,828,980	41,752,670	-2 21%
55	<b>Total Manufacture</b>	<b>5,250,930</b>	<b>11,843,620</b>	<b>21,007,460</b>	<b>-</b>	<b>295,930</b>	<b>3,700</b>	<b>2,226,700</b>	<b>-</b>	<b>1,844,840</b>	<b>42,473,180</b>	<b>43,395,750</b>	<b>-2 13%</b>
56	Total Real Property	94,174,940	73,532,420	40,203,570	410,580	22,846,590	1,169,490	11,273,770	-	19,563,580	263,174,940	234,247,940	12 35%
57	Total Personal Property	20,931,880	24,850,740	26,937,610	40,810	3,627,330	198,710	4,126,140	-	4,603,150	85,316,370	84,407,300	1 08%
58	<b>Total Prop Tax Assessment</b>	<b>115,106,820</b>	<b>98,383,160</b>	<b>67,141,180</b>	<b>451,390</b>	<b>26,473,920</b>	<b>1,368,200</b>	<b>15,399,910</b>	<b>-</b>	<b>24,166,730</b>	<b>348,491,310</b>	<b>318,655,240</b>	<b>9 36%</b>

**Lexington County Auditor's Office**  
**Final Assessment Report \* Tax Year 2020\* (tb622 )**

<u>TB622</u> <u>Page #</u>	<u>Prop.</u> <u>Type</u>	<u>Type Name</u>	<u>Count</u>	<u>Assessments</u>	<u>Estimated Taxable</u> <u>Value</u>
1	A	Total Vehicles Paid **	277,927	149,133,970	\$ 2,274,897,810
2	AR	Vehicles Real	53	70,760	\$ 1,769,000
3	B	Boats/Motors	15,139	8,115,410	\$ 77,289,620
4	BR	Boats/Motors/Real	-	-	\$ -
5	C	Aircraft	95	2,075,130	\$ 19,763,150
6	F	BPP-County	1,530	4,305,080	\$ 41,000,760
7	H	Mobile Homes	19,997	11,050,380	\$ 228,882,903
9	ME	Manufacture Depr.	135	8,027,790	\$ 76,455,140
10	MP	Manufacture Personal	159	10,565,250	\$ 100,621,430
11	MPU	Manufacture Utility	652	121,906,730	\$ 1,161,016,470
12	MR	Manufacture Real	110	12,876,530	\$ 122,633,620
13	PME	Manufacture Reim. (Personal Property)	140	636,070	\$ 6,057,810
14	PXE	Manufacture Reim. Exempt (Personal Property)	86	941,490	\$ 8,966,570
16	RME	Manufacture Reim. (Real Property)	88	917,900	\$ 8,741,900
17	RXE	Manufacture Reim. Exempt (Real Property)	12	83,530	\$ 795,520
15	R	Real Estate	134,984	989,044,100	\$ 21,606,614,640
18	S	Fee for Service Agreement	1	407,070	\$ 6,784,500
19	T	BPP-State	16,121	43,580,670	\$ 415,053,990
20	V	FILOT-Negotiated (MCIP)	60	80,042,580	\$ 1,334,043,000
21	W	FILOT-Non Negotiated (MCIP)	35	3,971,410	\$ 66,190,170
-	XE	Manufacture Depr.-Exempt	-	-	\$ -
22	XP	MFG Personal-Exempt	88	12,332,850	\$ 117,455,720
23	XPU	MFG Personal-Utility	4	1,510,430	\$ 14,385,040
24	XR	MFG-Real-Exempt	16	1,503,770	\$ 14,321,630
25	MB	Monthly Boat	7,658	5,627,700	\$ 53,597,140
<b>Grand Total - Assessments</b>			<b>467,432</b>	<b>1,468,726,600</b>	<b>\$ 27,703,740,393</b>
9	ME	Manufacture Depr.	135	8,027,790	\$ 76,455,140
-	XE	Manufacture Depr.-Exempt	-	-	\$ -
<b>Grand Totals-Less Deprec.</b>			<b>467,297</b>	<b>1,460,698,810</b>	<b>\$ 27,627,285,253</b>
<b>Totals Less FILOTs and Depreciation</b>			<b>467,336</b>	<b>1,384,305,540</b>	<b>\$ 26,296,722,723</b>

\*\* Actual Paid-TY 2019

1		<b>Unpaid Vehicles-Assessment</b>		<b>8,765,270</b>
25		<b>Grand Total-Assessments</b>		<b>1,477,491,870</b>

## Lexington County Legal Residence Summary - Number, Assessed and Taxable Value

Tax Year 2020			Number of Legal Residence			Assessed Value			Taxable Value		
SD #	TD #	District Name	Real Property	Mobile Homes	Total	Real Property	Mobile Homes	Total	Real Property	Mobile Homes	Total
1	1	District 1	37,178	3,496	40,674	282,998,380	2,877,110	285,875,490	\$ 7,074,959,442	\$ 71,927,764	\$ 7,146,887,206
1	1 HC	Hollow Creek District	39	12	51	191,160	7,820	198,980	\$ 4,779,038	\$ 195,561	\$ 4,974,599
1	1A	Springdale	-	-	-	-	-	-	\$ -	\$ -	\$ -
1	1C	Cayce	227	-	227	1,423,580	-	1,423,580	\$ 35,589,493	\$ -	\$ 35,589,493
1	1G	Gilbert	138	24	162	885,580	17,140	902,720	\$ 22,139,549	\$ 428,459	\$ 22,568,008
1	1L	Lexington	6,134	48	6,182	50,583,310	17,450	50,600,760	\$ 1,264,582,724	\$ 436,330	\$ 1,265,019,054
1	1LT	Lexington TIF	2	-	2	2,600	-	2,600	\$ 64,942	\$ -	\$ 64,942
1	1LAT	Corley Mill TIF	194	6	200	-	-	-	\$ -	\$ -	\$ -
1	1P	Pelion	194	6	200	-	-	-	\$ 24,961,841	\$ 186,905	\$ 25,148,746
1	1S	Summit	136	23	159	607,630	19,770	627,400	\$ 15,190,825	\$ 494,242	\$ 15,685,067
<b>1</b>		<b>Total District One</b>	<b>44,048</b>	<b>3,609</b>	<b>47,657</b>	<b>337,690,710</b>	<b>2,946,770</b>	<b>340,637,480</b>	<b>\$ 8,442,267,854</b>	<b>\$ 73,669,261</b>	<b>\$ 8,515,937,115</b>
2	2	District 2	7,431	970	8,401	37,611,070	626,230	38,237,300	\$ 940,276,731	\$ 15,655,700	\$ 955,932,431
2	2C	Cayce	2,953	64	3,017	14,645,840	34,700	14,680,540	\$ 366,145,901	\$ 867,378	\$ 367,013,279
2	2CT	Cayce TIF	21	-	21	202,060	-	202,060	\$ 5,051,514	\$ -	\$ 5,051,514
2	2L	Lexington	-	-	-	-	-	-	\$ -	\$ -	\$ -
2	2S	Springdale	898	-	898	5,488,110	-	5,488,110	\$ 137,202,864	\$ -	\$ 137,202,864
2	2W	West Columbia	4,043	62	4,105	23,761,660	27,090	23,788,750	\$ 594,041,401	\$ 677,215	\$ 594,718,616
2	2WT	West Columbia TIF	96	1	97	1,385,500	-	1,385,500	\$ 34,637,461	\$ -	\$ 34,637,461
<b>2</b>		<b>Total District Two</b>	<b>15,442</b>	<b>1,097</b>	<b>16,539</b>	<b>83,094,240</b>	<b>688,020</b>	<b>83,782,260</b>	<b>\$ 2,077,355,872</b>	<b>\$ 17,200,293</b>	<b>\$ 2,094,556,165</b>
3	3	District 3	1,632	347	1,979	11,029,030	295,980	11,325,010	\$ 275,725,686	\$ 7,399,584	\$ 283,125,270
3	3 HC	Hollow Creek District	456	65	521	2,678,730	49,580	2,728,310	\$ 66,968,275	\$ 1,239,571	\$ 68,207,846
3	3B	Batesburg-Leesville	1,286	17	1,303	4,828,680	14,120	4,842,800	\$ 120,716,940	\$ 353,105	\$ 121,070,045
<b>3</b>		<b>Total District Three</b>	<b>3,374</b>	<b>429</b>	<b>3,803</b>	<b>18,536,440</b>	<b>359,680</b>	<b>18,896,120</b>	<b>\$ 463,410,901</b>	<b>\$ 8,992,260</b>	<b>\$ 472,403,161</b>
4	4	District 4	4,280	1,680	5,960	11,608,120	1,303,990	12,912,110	\$ 290,203,002	\$ 32,599,846	\$ 322,802,848
4	4 SR	Sandy Run District	25	9	34	60,730	7,830	68,560	\$ 1,518,309	\$ 195,706	\$ 1,714,015
4	4S	Swansea	173	23	196	492,730	12,390	505,120	\$ 12,318,131	\$ 309,667	\$ 12,627,798
<b>4</b>		<b>Total District Four</b>	<b>4,478</b>	<b>1,712</b>	<b>6,190</b>	<b>12,161,580</b>	<b>1,324,210</b>	<b>13,485,790</b>	<b>\$ 304,039,442</b>	<b>\$ 33,105,219</b>	<b>\$ 337,144,661</b>
5	5	District 5	6,137	140	6,277	78,098,500	108,190	78,206,690	\$ 1,952,462,576	\$ 2,704,762	\$ 1,955,167,338
5	5 FD	District 5 FD	6,137	9	6,146	39,164,600	4,200	39,168,800	\$ 979,114,876	\$ 105,000	\$ 979,219,876
5	5 FW	District 5 FW	2,589	18	2,607	30,281,300	10,030	30,291,330	\$ 757,032,454	\$ 250,831	\$ 757,283,285
5	5 IP	Isle of Pines (5 IP)	21	-	21	248,100	-	248,100	\$ 6,202,479	\$ -	\$ 6,202,479
5	5AFD	Columbia (5AFD)	34	-	34	253,250	-	253,250	\$ 6,331,250	\$ -	\$ 6,331,250
5	5AFE	Columbia (5AFE)	-	-	-	-	-	-	\$ -	\$ -	\$ -
5	5C	Chapin (5C)	561	2	563	3,730,050	1,330	3,731,380	\$ 93,251,315	\$ 33,126	\$ 93,284,441
5	5I	Irmo (5I)	1	-	1	-	-	-	\$ -	\$ -	\$ -
5	5IFD	Irmo (5IFD)	1,294	1	1,295	8,518,020	140	8,518,160	\$ 212,950,621	\$ 3,439	\$ 212,954,060
<b>5</b>		<b>Total District Five</b>	<b>16,774</b>	<b>170</b>	<b>16,944</b>	<b>160,293,820</b>	<b>123,890</b>	<b>160,417,710</b>	<b>\$ 4,007,345,571</b>	<b>\$ 3,097,158</b>	<b>\$ 4,010,442,729</b>
		<b>Lexington County</b>	<b>84,116</b>	<b>7,017</b>	<b>91,133</b>	<b>611,776,790</b>	<b>5,442,570</b>	<b>617,219,360</b>	<b>\$ 15,294,419,640</b>	<b>\$ 136,064,191</b>	<b>\$ 15,430,483,831</b>

## Lexington County Assessment Summary - Non Manufacture and Manufacture - (Includes Fee/FILOT)

Tax Year 2020			NonManufacture			Manufacture			Grand Total			Excludes Fee/FILOT	
SD #	TD #	District Name	Real	Personal	Total	Real	Personal	Total	Real	Personal	Total	Fee/FILOT	Grand Total
1	1	District 1	368,963,900	77,941,550	446,905,450	7,132,440	52,385,730	59,518,170	376,096,340	130,327,280	506,423,620	30,524,150	540,925,740
1	1 HC	Hollow Creek District	250,230	1,740	251,970	-	-	-	250,230	1,740	251,970	-	251,970
1	1A	Springdale	19,360	313,240	332,600	-	43,640	43,640	19,360	356,880	376,240	-	376,240
1	1C	Cayce	1,786,730	315,840	2,102,570	46,310	21,940	68,250	1,833,040	337,780	2,170,820	-	2,186,950
1	1G	Gilbert	1,276,750	374,710	1,651,460	-	268,240	268,240	1,276,750	642,950	1,919,700	-	1,919,700
1	1L	Lexington	107,250,380	19,231,830	126,482,210	923,320	5,611,970	6,535,290	108,173,700	24,843,800	133,017,500	1,430,560	134,601,930
1	1LT	Lexington TIF	2,022,680	-	2,022,680	-	-	-	2,022,680	-	2,022,680	-	2,022,680
1	1LAT	Corley Mill TIF	2,022,680	-	2,022,680	-	-	-	2,022,680	-	2,022,680	-	2,022,680
1	1P	Pelion	1,528,080	375,890	1,903,970	-	223,580	223,580	1,528,080	599,470	2,127,550	1,412,790	3,540,340
1	1S	Summit	763,480	151,930	915,410	-	98,690	98,690	763,480	250,620	1,014,100	-	1,014,100
1		<b>Total District One</b>	<b>483,996,090</b>	<b>98,706,730</b>	<b>582,702,820</b>	<b>8,102,070</b>	<b>58,653,790</b>	<b>66,755,860</b>	<b>492,098,160</b>	<b>157,360,520</b>	<b>649,458,680</b>	<b>33,367,500</b>	<b>686,974,150</b>
2	2	District 2	75,497,350	29,594,290	105,091,640	2,385,490	19,550,240	21,935,730	77,882,840	49,144,530	127,027,370	18,997,640	146,582,680
2	2C	Cayce	33,493,900	11,291,460	44,785,360	1,041,280	10,279,010	11,320,290	34,535,180	21,570,470	56,105,650	22,235,700	79,841,330
2	2CT	Cayce TIF	6,748,250	-	6,748,250	-	-	-	6,748,250	-	6,748,250	-	6,748,250
2	2L	Lexington	572,080	1,080	573,160	-	-	-	572,080	1,080	573,160	-	573,160
2	2S	Springdale	9,609,380	1,855,720	11,465,100	28,140	375,130	403,270	9,637,520	2,230,850	11,868,370	-	11,888,370
2	2W	West Columbia	65,302,340	12,310,500	77,612,840	510,070	5,584,540	6,094,610	65,812,410	17,895,040	83,707,450	-	83,845,840
2	2WT	West Columbia TIF	5,914,400	-	5,914,400	129,890	283,520	413,410	6,044,290	283,520	6,327,810	-	6,405,170
2		<b>Total District Two</b>	<b>197,137,700</b>	<b>55,053,050</b>	<b>252,190,750</b>	<b>4,094,870</b>	<b>36,072,440</b>	<b>40,167,310</b>	<b>201,232,570</b>	<b>91,125,490</b>	<b>292,358,060</b>	<b>41,233,340</b>	<b>335,884,800</b>
3	3	District 3	17,520,850	4,323,850	21,844,700	413,700	3,375,770	3,789,470	17,934,550	7,699,620	25,634,170	-	25,871,510
3	3 HC	Hollow Creek District	4,001,680	36,060	4,037,740	172,340	306,070	478,410	4,174,020	342,130	4,516,150	-	4,516,150
3	3B	Batesburg-Leesville	12,956,170	2,804,650	15,760,820	320,040	1,860,800	2,180,840	13,276,210	4,665,450	17,941,660	447,040	18,444,980
3		<b>Total District Three</b>	<b>34,478,700</b>	<b>7,164,560</b>	<b>41,643,260</b>	<b>906,080</b>	<b>5,542,640</b>	<b>6,448,720</b>	<b>35,384,780</b>	<b>12,707,200</b>	<b>48,091,980</b>	<b>447,040</b>	<b>48,832,640</b>
4	4	District 4	21,598,270	7,174,840	28,773,110	634,510	6,425,720	7,060,230	22,232,780	13,600,560	35,833,340	2,938,870	38,785,640
4	4 SR	Sandy Run District	148,650	134,290	282,940	-	-	-	148,650	134,290	282,940	-	282,540
4	4S	Swansea	1,275,090	304,020	1,579,110	-	369,250	369,250	1,275,090	673,270	1,948,360	-	1,927,580
4		<b>Total District Four</b>	<b>23,022,010</b>	<b>7,613,150</b>	<b>30,635,160</b>	<b>634,510</b>	<b>6,794,970</b>	<b>7,429,480</b>	<b>23,656,520</b>	<b>14,408,120</b>	<b>38,064,640</b>	<b>2,938,870</b>	<b>40,995,760</b>
5	5	District 5	94,174,940	15,680,950	109,855,890	-	5,250,930	5,250,930	94,174,940	20,931,880	115,106,820	-	115,106,820
5	5 FD	District 5 FD	72,256,770	14,282,770	86,539,540	1,275,650	10,567,970	11,843,620	73,532,420	24,850,740	98,383,160	6,434,310	105,931,060
5	5 FW	District 5 FW	40,203,570	5,930,150	46,133,720	-	21,007,460	21,007,460	40,203,570	26,937,610	67,141,180	-	67,141,180
5	5 IP	Isle of Pines (5 IP)	410,580	40,810	451,390	-	-	-	410,580	40,810	451,390	-	451,390
5	5AFD	Columbia (5AFD)	22,846,590	3,331,400	26,177,990	-	295,930	295,930	22,846,590	3,627,330	26,473,920	-	26,473,920
5	5AFE	Columbia (5AFE)	1,169,490	195,010	1,364,500	-	3,700	3,700	1,169,490	198,710	1,368,200	-	1,368,200
5	5C	Chapin (5C)	10,905,220	2,267,990	13,173,210	368,550	1,858,150	2,226,700	11,273,770	4,126,140	15,399,910	-	15,399,950
5	5I	Irmo (5I)	-	-	-	-	-	-	-	-	-	-	-
5	5IFD	Irmo (5IFD)	19,563,580	2,758,310	22,321,890	-	1,844,840	1,844,840	19,563,580	4,603,150	24,166,730	-	24,166,730
5	5IFE	Irmo (5IFE)	-	-	-	-	-	-	-	-	-	-	-
5	5IFF	Irmo (5IFF)	-	-	-	-	-	-	-	-	-	-	-
5		<b>Total District Five</b>	<b>261,530,740</b>	<b>44,487,390</b>	<b>306,018,130</b>	<b>1,644,200</b>	<b>40,828,980</b>	<b>42,473,180</b>	<b>263,174,940</b>	<b>85,316,370</b>	<b>348,491,310</b>	<b>6,434,310</b>	<b>356,039,250</b>
		<b>Lexington County</b>	<b>1,000,165,240</b>	<b>213,024,880</b>	<b>1,213,190,120</b>	<b>15,381,730</b>	<b>147,892,820</b>	<b>163,274,550</b>	<b>1,015,546,970</b>	<b>360,917,700</b>	<b>1,376,464,670</b>	<b>84,421,060</b>	<b>1,468,726,600</b>

Note: Includes Manufacture Depreciation and excludes FILOT



ASSESSMENTS AS OF JUNE 30, 2021				2020 TAX YEAR FINAL			7/31/2021				
FINAL TOTALS FOR TAX YEAR 2020											
NET ASSESSMENT FINALS											
DISTRICTS	TOTAL	BOATS	COUNTY				MFG	MFG	REAL	MOTOR	FEE-IN
	ASSESS	MOTORS	BUSINESS	UTILITIES	RAILROADS	SBP	NON-EX	EXEMPT	ESTATE	VEHICLES	LIEU
		PLANES	PROPERTY								
1AL	1,074,440	510	-	506,410	14,860	3,860	-	-	480,000	68,800	-
1CC	528,274,537	1,747,717	10,648,120	33,550,590	836,960	15,689,370	2,524,940	555,730	419,402,740	38,818,910	4,499,460
1CS	-	-	-	-	-	-	-	-	-	-	-
1CY	2,151,830	-	-	2,930	-	21,050	-	-	2,108,270	19,580	-
1ER	9,350,660	44,280	43,670	342,360	36,410	458,960	-	-	7,535,620	889,360	-
1FA	55,388,900	292,030	316,610	2,114,640	83,770	1,102,640	-	-	46,820,560	4,658,650	-
1HF	-	-	-	-	-	-	-	-	-	-	-
1LF	-	-	-	-	-	-	-	-	-	-	-
1LR	177,453,366	469,560	595,350	34,000,570	1,311,980	4,685,710	15,525,760	7,058,950	72,554,890	15,293,376	25,957,220
1TE	1,159,710	1,360	220	297,930	48,430	25,460	-	-	669,820	116,490	-
1UR	164,381,959	260,630	2,104,130	25,221,020	675,740	6,464,600	9,163,350	2,906,620	96,342,320	17,475,228	3,768,321
SCH1	939,235,402	2,816,087	13,708,100	96,036,450	3,008,150	28,451,650	27,214,050	10,521,300	645,914,220	77,340,394	34,225,001
2AL	5,199,590	18,120	8,120	117,070	8,210	33,520	-	-	4,536,780	477,770	-
2CC	56,053,685	151,685	229,380	738,780	148,380	1,198,210	225,750	-	46,125,720	5,823,970	1,411,810
2DP	348,802,097	1,146,117	1,427,440	13,374,830	517,300	10,269,670	8,181,400	3,271,840	256,738,170	43,745,410	10,129,920
2ER	172,338,340	458,850	5,583,200	13,245,210	100	5,316,990	1,319,970	899,170	127,884,990	17,401,820	228,040
2FA	5,369,680	16,720	1,130	243,580	-	64,770	-	-	4,479,490	563,990	-
2SH	9,112,940	-	-	-	-	-	-	-	9,073,090	39,850	-
2TB	25,308,630	82,800	87,510	2,402,060	-	355,370	1,600	-	19,482,610	2,896,680	-
2WL	3,722,260	6,790	188,860	-	-	37,090	-	-	2,989,960	499,560	-
SCH2	625,907,222	1,881,082	7,525,640	30,121,530	673,990	17,275,620	9,728,720	4,171,010	471,310,810	71,449,050	11,769,770
6BS	-										
6CC	23,679,590	48,990	325,580	34,020	-	883,580	-	-	20,518,710	1,868,710	-
6TI	31,213,250	106,210	71,050	1,439,300	73,920	731,230	534,290	592,820	24,200,490	3,463,940	-
6UD	175,076,064	2,742,624	332,430	6,204,890	36,470	2,478,690	45,810	19,990	139,579,020	23,636,140	-
SCH6	229,968,904	2,897,824	729,060	7,678,210	110,390	4,093,500	580,100	612,810	184,298,220	28,968,790	-
GRAND											
TOTAL	1,795,111,528	7,594,993	21,962,800	133,836,190	3,792,530	49,820,770	37,522,870	15,305,120	1,301,523,250	177,758,234	45,994,771