



2024 Revenue Manual

Dorchester County Revenue Manual Business Services – Budget & Revenue Division July 2023

The National Advisory Council on State and Local Budgeting (NACSB) Practice 9.3 states "A government should prepare and maintain a revenue manual that documents revenue sources and factors relevant to present and projected future levels of those revenues." This manual was created to assist county administrators and policymakers in understanding the array of General Fund, Special Revenue Funds and Enterprise Funds revenue sources available for the various programs and services Dorchester County provides. Because the cost for services is usually more straightforward, revenue forecasting and analysis is instrumental to developing budgets. The Dorchester County Revenue Manual provides reliable revenue projections taking into consideration economic fluctuations and historical trends.

General Fund Revenues by Category

CHARGES FOR SERVICES

Assessor-Moving Permit Fees
Clerk of Court-% of Fees-County

Clerk of Court-Filing Fees-County

Clerk of Court-Criminal Expungements

Clerk of Court-Judgments & Misc.

Delinquent Tax-Copy Charges
Delinquent Tax-Research Fees

Delinguent Tax-Fees

Delinquent Tax-Bad Check Fees

Delinquent Tax-Prop Posting Fees

Del. Tax-N. Chas STWMF Fees 5%

Del. Tax-S'ville STWMF Fees 5%

Del. Tax-Summerville Solid Waste 2% Del. Tax-Ridgeville Solid Waste 2%

Del. Tax-Pen. STWMF/SWUF Fees

EMS-Fees

Family Court-% of Fees-County

Family Court-Court Costs

Family Court-Filing Fees-County

Family Court-Copy Charges

ITS School District #2 GIS

Magistrate-Civil Fine Fees/St. George Magistrate-Civil Fine Fees/Summerville

Master-In-Equity-Fees/Judge Chellis

Planning & Zoning Fees

Probate Judge-Contract Fees

Probate Judge-Fees

Probate Judge-Copy Charges

Recreation-Park Admission

Recreation-Facility Rentals

Recreation-Program Fees

Recreation-Vendor Fees

Recreation-Concessions

Recreation-Sponsorships**

Recreation-Retail Sales**

Recreation-Vending Machine Sales**

ROD-Copy Charges

ROD-Real Estate Recording Fee

ROD-County Stamp

ROD-UCC Recording Fee

ROD-Documentary Stamps 3% Fees

ROD-SC Tax Lien

ROD-Federal Tax Lien

ROD-Bad Check Fees

DD2 School Security

DD4 School Security

Chariff Faaa

Sheriff-Fees

Sheriff-US Marshall-Housing Prisoners

Sheriff-False Alarm Fees

Sheriff-School District #4 SRO

Sheriff-School District #2 SRO

Sheriff-Career School SRO

Sheriff-P'wood Prep School Security

Treasurer-Copy Charges

General Fund Revenues by Category

(Continued)

CHARGES FOR SERVICES cont'd

Treasurer-Decal/Regist Issuance Fee Treasurer-Temporary Tag Fee * Treasurer-Bad Check Fees Treasurer-North Chas STWMF Fees 5%

FINES AND PENALTIES

Clerk of Court-Court Fines Clerk of Court-Fines Family Court-Court Fines-County Magistrate-County Fines/St. George Magistrate-County Fines/Summerville Pollution Control Act Penalty

INTEREST

Treasurer's Interest

INTERGOVERNMENTAL

Clerk of Court-Supplement
Coroner-Supplement
Election Commission-Supplement
Heavy Equipment Rental Fee
Probate Judge-Supplement
ROD-Supplement
Sheriff-Supplement
Sheriff-SCAAP Program
State-Local Government Fund
State-Accommodations Tax
State-DSS/Fed Fin Participation
Veterans Affairs

LICENSES AND PERMITS

Assessor-Mobile Home Licenses Business Services-Business Licenses Building Services-Building Permits Cable TV Franchise Fees Probate Judge-Marriage Licenses

* No longer source of General Fund Revenue. Will be removed once historical data not applicable. Treasurer-S'ville STWMF Fees 5% Treasurer-Summerville Solid Waste 2% Treasurer-Ridgeville Solid Waste 2%

MISCELLANEOUS

Assessor-Maps and Publications Coroner-Miscellaneous EMS-Santa's Ambul. Christmas ROD-Miscellaneous

RENT

Airport-Summerville FBO Rent Airport-Summerville Hangar Lease Clemson Internet Lease Drug & Alcohol Lease Contribution Uber Local Assessment Fee

TAXES

Ad Valorem Taxes:

Motor Vehicle Taxes Real Estate Taxes - Delinquent Personal Property Taxes

Other Taxes:

Advance Mobile Home Taxes
Excess Land Sale
FILOT – Delinquent Tax
FILOT – Treasurer
Homestead Reimbursement
Legal Res Audit Penalties
Manufacturing Exempt
Merchants' Inventory Tax
Motor Carrier FILOT - Treasurer
Real Estate -Treasurer
Rollback Taxes
Sales Tax

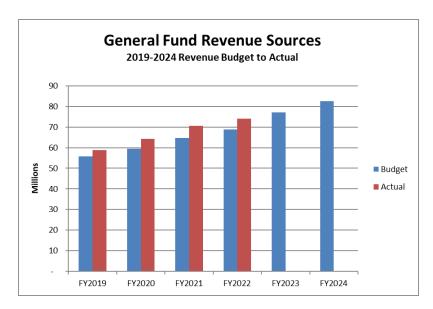
^{**}New sources of General Fund Revenue.

Overview

Dorchester County collects revenue from various sources for the General Fund, Capital Improvement Fund, Capital Projects Fund, Debt Service Fund, Special Revenue Funds and Enterprise Funds.

General Fund revenues listed in the manual provide funding for services such as police, emergency services, public works, judicial services, and general government operations. General Fund revenues are not used for Stormwater, Solid Waste, Water & Sewer, Fire, etc.

Between 2019 and 2022, on average, Dorchester County has under-budgeted the General Fund revenue by \$4,661,553 or 7.49%, due to Interfund Transfers and restatement of Business License Renewal Year per state guidelines. The NACSB recommends actual revenue be within 5-6% of the budgeted revenue. The goal of revenue forecasting is to smooth the variation between revenue budgeted and actual revenues collected. More accurate revenue forecast allows the County to use the taxpayers' dollars more efficiently and smoothes out the highs and lows associated with governmental finance.



The Dorchester County Revenue Manual includes a categorized listing of all revenues generated by the County and detailed information about the revenue sources within each category. The presentation of each revenue source provides information about the legislative (authorization) history; sources; uses and current rates; how the revenue is collected; any exemptions; and the revenue collectors. The historical evaluation includes our years of financial history (Fiscal Years 2019-2022), two years of budgeted/projections, and narratives about historical trends.

Dorchester County Fund Account Structure

The account number is divided into four segments: Fund, Department/Division, Basic activity/Sub activity, Element/Object. Emphasis in this book is upon the General Fund account segments. The account segment provides specific information about the account number (which fund, department, division and activity type). The element and object segment identifies a more specific purpose for the account.

Account Number is a fourteen-digit number:

- -- -- -- -

XXX	XXXX	XXX	XX	XX
Fund	Department/ Division	Activity	Element	Object

Department/Division

- 11 Legislative
- 12 Judicial
- 13 Executive
- 14 Elections
- 15 Fiscal Administration
- 16 Legal
- 17 Human Resources
- 18 Growth Management
- 19 Other
- 21 Sheriff
- 22 Fire
- 23 Detention
- 24 Protective Inspection
- 29 Other Protection
- 31 Highways and Streets
- 32 Sanitation
- 41 Health
- 46 Veterans Affairs
- 51 Recreation
- 54 Spectator Recreation Tourism
- 61 Airport Transportation
- 65 Economic Development
- 69 Other

Revenue Activity

- 310 Taxes
- 320 Licenses & Permits
- 330 Intergovernmental
- 340 Charges for Service
- 350 Fines and Penalties
- 360 Interest and Rent
- 370 Miscellaneous

Manual Outline

The format for documentation in this revenue manual includes the following:

- ◆ Provide a title and brief description. Includes all major (e.g., income tax, property tax, and sales tax) and minor (fees, fines, and user charges) revenue sources.
- ◆ Document state statute, county ordinance or department regulation authorizing collection. This section discusses all legislative mandates.
- ♦ Define the current revenue base and tax or rate structure. Includes any exemptions allowing for non-payment or reduction and how often the fee is collected. Also lists the County department/agency responsible for collecting the revenue.
- ♦ Discuss any economic, demographic, political, and policy factors effecting the revenue source.
- **♦** Graph fiscal history



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Clerk of Court - Percentage of Fees-County

Clerks must collect 3% of the payment as a collection cost charge when an individual makes court fine and fee payments in installments for General Sessions.

Account Number:

101-1221-341.01-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: Statutory Provisions for the Distribution of Revenue

SC Code of Laws 14-1-209(A) and 14-17-725

Fee Schedule: The County receives 100% of this 3% fee when a General Sessions fine, fee

and assessment payment is made in installments.

Exemptions: None

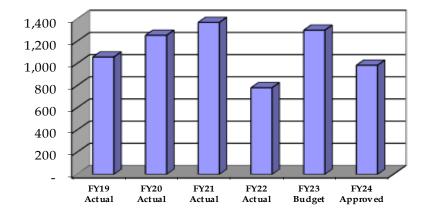
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County Clerk of Court

Revenue Collector: Dorchester County Clerk of Court

Fiscal History

Clerk of Court fees are determined by the number of installment payments received on General Sessions cases each year. This revenue appears to be steadily declining.



FY19 Actual	1,058
FY20 Actual	1,254
FY21 Actual	1,370
FY22 Actual	781
FY23 Budget	1,300
FY24 Approved	984

Clerk of Court – Filing Fees-County

A fee assessed at the time a new action is filed with the Clerk of Court/Court of Common Pleas

Account Number:

101-1221-341.13-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: Statutory Provisions for the Distribution of Revenue

SC Code of Laws 14-1-204

Fee Schedule: \$150 per New Action Filed *

*The first \$50.00 goes to the State of South Carolina. The next \$100.00 is split between Dorchester County and the State of South Carolina. Dorchester County retains 44% of the charge, while 56% is turned over to the state. This

revenue line item represents the county portion only.

Exemptions: The State of South Carolina, or a person or entity (Attorney General) acting on

behalf of the State of South Carolina, is not required to pay filing fees in proceedings brought under Chapter 48 of Title 44, the Sexually Violent

Predator Act. Post Conviction Relief filings are exempt.

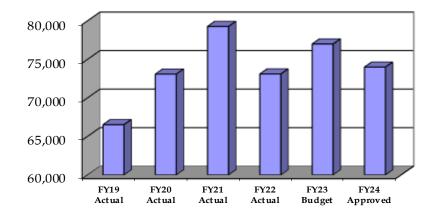
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County Clerk of Court

Revenue Collector: Dorchester County Clerk of Court

Fiscal History

Clerk of Court fees are determined by the number of cases handled each year. This revenue tends to fluctuate from year to year.



FY19 Actual	66,527
FY20 Actual	73,088
FY21 Actual	79,281
FY22 Actual	73,108
FY23 Budget	77,000
FY24 Approved	74,000

Clerk of Court – Criminal Expungements

A fee charged for filing and processing an expungement order for the destruction of arrest records.

Account Number:

101-1221-341.16-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: Statutory Provisions for the Distribution of Revenue

SC Code of Laws 8-21-310(21)

Fee Schedule: The County receives 100% of the \$35.00 fee for each order for the destruction

of arrest records, regardless of the number of cases listed in the order.

Exemptions: There is no fee for expunging records when the defendant is found not guilty

or the underlying charge is dismissed or not processed, unless the dismissal or nol prose is the result of the successful completion of a pretrial intervention

program.

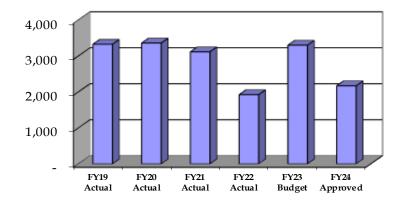
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County Clerk of Court

Revenue Collector: Dorchester County Clerk of Court

Fiscal History

Clerk of Court fees are determined by the number of Expungement Orders handled each year. This revenue tends to fluctuate from year to year.



FY19 Actual	3,325
FY20 Actual	3,360
FY21 Actual	3,115
FY22 Actual	1,925
FY23 Budget	3,300
FY24 Approved	2,170

Clerk of Court – Judgment & Miscellaneous

Fees charged for filing Transcripts of Judgment, General Sessions cases where Bonds are posted as well as fees charged to offset Per Copy Copier expense for copies of court records requested.

Account Number:

101-1221-341.19-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: Statutory Provisions for the Distribution of Revenue

SC Code of Laws 14-1-205, 14-17-720, 14-17-750 and 15-11-40

Fee Schedule: The County receives 100% of the following:

Copy Charges \$.50 per page \$35.00 per Transcript of Judgment \$10.00 per Bond Posted by Bondsmen

\$1.00 per Cancellation of Notice of Lis Pendens

\$1.00 per Exemplified Copy

\$10.00 Notary Fee \$10.00 Oath of Office

Exemptions: None

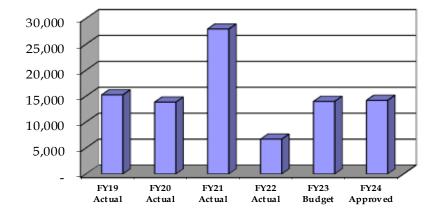
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County Clerk of Court

Revenue Collector: Dorchester County Clerk of Court

Fiscal History

Clerk of Court fees are determined by the number of cases handled each year. This revenue appears to be gradually declining.



FY19 Actual	15,254
FY20 Actual	13,854
FY21 Actual	27,945
FY22 Actual	6,711
FY23 Budget	14,000
FY24 Approved	14,200

Family Court - Percentage of Fees-County

A fee assessed per payment on support cases established within the Dorchester County jurisdiction.

Account Number:

101-1230-341.01-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: Statutory Provisions for the Distribution of Revenue

SC Code of Laws 14-1-205 and 14-17-720

Fee Schedule: 5% fee assessed per payment on support cases established within

Dorchester County. This fee is split between the County and the State. Dorchester County retains 56% of the fee, while 44% is turned over to the state. This revenue line item represents the county portion only.

Exemptions: None

Frequency of Collection: When ordered

Method of Payment: Purge Payments are made directly to Dorchester County Clerk of

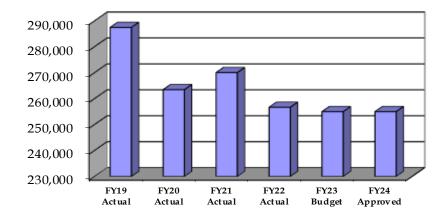
Court/Family Court Division and regular payments are made to the SDU

in Columbia.

Revenue Collector: Dorchester County Clerk of Courts/Family Court Division

Fiscal History

Family Court fees are determined by the number of payments received for support cases each year. This revenue appears to be steadily declining.



FY19 Actual	287,490
FY20 Actual	263,475
FY21 Actual	270,045
FY22 Actual	256,667
FY23 Budget	255,000
FY24 Approved	255,000

Family Court – Court Costs

A fee imposed by a judge for failure to comply with an order established by the court.

Account Number:

101-1230-341.05-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: Statutory Provisions for the Distribution of Revenue

SC Code of Laws 14-1-205 and 14-17-720

Fee Schedule: The charge is assessed at the discretion of the judge; the charges can

vary between \$50.00 and \$1,500.00. These charges are split between the County and the State. Dorchester County retains 56% of the charge, while 44% is turned over to the state. This revenue line item represents

the county portion only.

Exemptions: None

Frequency of Collection: When Ordered

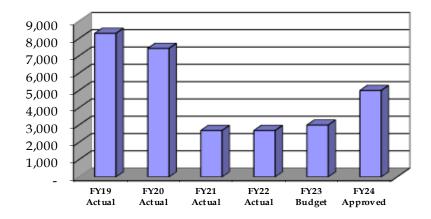
Method of Payment: Payments are made directly to Dorchester County Clerk of Court/Family

Court Division

Revenue Collector: Dorchester County Clerk of Court/Family Court Division

Fiscal History

Family Court costs are determined at the discretion of the Judge. This revenue tends to fluctuate from year to year.



FY19 Actual	8,302
FY20 Actual	7,434
FY21 Actual	2,688
FY22 Actual	2,688
FY23 Budget	3,000
FY24 Approved	5,000

Family Court - Filing Fees-County

A fee assessed at the time a new action is filed with Clerk of Court/Family Court Division.

Account Number:

101-1230-341.13-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: Statutory Provisions for the Distribution of Revenue

SC Code of Laws 14-1-204

Fee Schedule: \$150.00 per New Action Filed *

*The first \$50.00 goes to the State of South Carolina. The next \$100.00 is split between Dorchester County and the State of South Carolina. Dorchester County retains 44% of the charge, while 56% is turned over to the state. This revenue line item represents the county portion only.

Exemptions: Filling fee may be waived by the family court judge.

Frequency of Collection: Daily

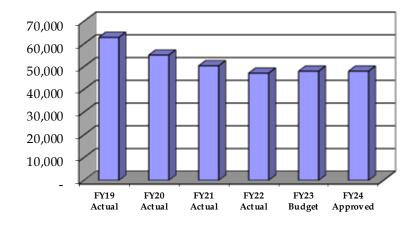
Method of Payment: Payments are made directly to Dorchester County Clerk of Court/Family

Court Division

Revenue Collector: Dorchester County Clerk of Court/Family Court Division

Fiscal History

Family Court fees are determined by the number of cases handled each year. This revenue tends to fluctuate from year to year.



FY19 Actual	62,854
FY20 Actual	55,088
FY21 Actual	50,380
FY22 Actual	47,124
FY23 Budget	48,000
FY24 Approved	48,000

Family Court - Copy Charges

A fee charged to offset Per Copy Copier Expense for copies of court documents requested by customers.

Account Number:

101-1230-341.31-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: Administrative Directive

Fee Schedule: Copies for family court documents:

\$.50 per page

\$1.00 certification

\$2.00 Support Records

Exemptions: None

Frequency of Collection: Daily

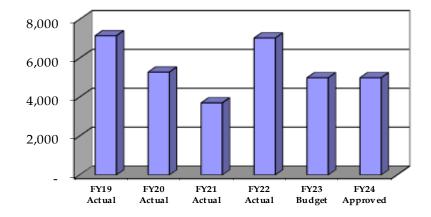
Method of Payment: Payments are made directly to Dorchester County Clerk of Court/Family

Court Division

Revenue Collector: Dorchester County Clerk of Court/Family Court Division

Fiscal History

Copy fees are determined by the number of requests for copies. This revenue tends to fluctuate from year to year based on volume.



FY19 Actual	7,161
FY20 Actual	5,290
FY21 Actual	3,709
FY22 Actual	7,041
FY23 Budget	5,000
FY24 Approved	5,000

Magistrate - Civil Fine Fees/St. George

A fee charged to recapture a portion of the cost of adjudicating criminal and civil cases.

Account Number:

101-1252-341.20-02

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: Statutory Provisions for the Distribution of Revenue

Fee Schedule: Summons & Complaint \$80.00

(\$25 of this fine is remitted to the State)

Notice to Trespass \$65.00

Claim & Delivery

(\$10 of these fines are remitted to the State)

Evictions \$40.00

(\$10 of this fine is remitted to the State)

Exemptions: None

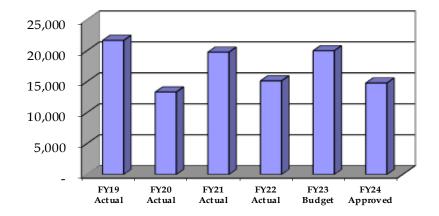
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Magistrate

Fiscal History

Magistrate fees are determined by the number of cases handled each year. This revenue tends to fluctuate from year to year.



FY19 Actual	21,665
FY20 Actual	13,330
FY21 Actual	19,766
FY22 Actual	15,136
FY23 Budget	20,000
FY24 Approved	14,785

Magistrate - Civil Fine Fees/Summerville

A fee charged to recapture a portion of the cost of adjudicating criminal and civil cases.

Account Number:

101-1252-341.20-09

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: Statutory Provisions for the Distribution of Revenue

Fee Schedule: Summons & Complaint \$80.00

(\$25 of this fine is remitted to the State)

Notice to Trespass \$65.00

Claim & Delivery

(\$10 of these fines are remitted to the State)

Evictions \$40.00

(\$10 of this fine is remitted to the State)

Exemptions: None

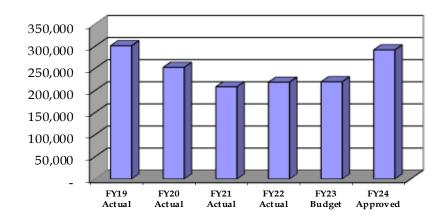
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Magistrate

Fiscal History

Magistrate fees are determined by the number of cases handled each year. This revenue tends to fluctuate from year to year.



FY19 Actual	301,545
FY20 Actual	252,51 9
FY21 Actual	208,554
FY22 Actual	219,038
FY23 Budget	220,000
FY24 Approved	292,190

Master-in-Equity - Equity Fees/Judge Chellis

Fees assessed per court case referred to the Master for disposition.

Account Number:

101-1254-341.12-03

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: Statutory Provisions for the Distribution of Revenue

SC Code of Laws Section 14-11-310

Fee Schedule: \$100.00 - Partitions, Foreclosure of liens upon real property, or sales of

real property, either in private or by auction.

\$35.00/day – For each additional day or portion of the day until the

matter is concluded.

\$25.00 - Preparation of a deed.

Sales of land, a fee equal to 1% of the bid or of the funds passing through the court, whichever is greater. The minimum commission collectible under this item is \$25.00, and the maximum commission is

\$2,500.00.

\$25.00 - Supplemental proceedings.

\$50.00 - All other cases, for the first day's hearing or any portion of the day and for each day after the first day, \$35.00. The fees must be assessed at the time of the order or report of the master-in-equity.

The cost of transcribing the record in addition to the fees must be

assessed at the rate prescribed for circuit courts.

Exemptions: None

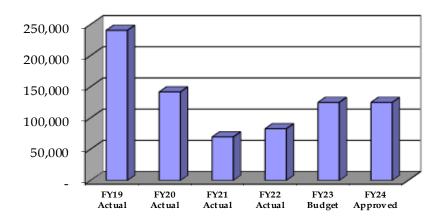
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Master in Equity

Fiscal History

Master-in-Equity fees derive through statutory fees, including "commissions" from judicial sales arising from judicial foreclosure of mortgages and partitions of real property. These are remedies "in equity" in South Carolina. In FY20, the Covid pandemic prompted federal regulators to place foreclosure moratoriums on single family residential mortgage loans insured by federally funded mortgage insurance (HUD, "FannieMae, "FreddieMac", FHA, & VA) or other federally funded loans (e.g., USDA). These moratoriums included forbearance programs, which were extended several times through 2022. Many lenders and loan servicers are rolling out foreclosures on a 'first in default, first to proceed' timeline further delaying foreclosures of single-family residences as many foreclosures, which began before the Covid pandemic, remain on hold despite large volumes of cases reportedly in the hands of lawyer's judicial process.



FY19 Actual	240,528
FY20 Actual	141,76 0
FY21 Actual	69 <i>,</i> 713
FY22 Actual	82,815
FY23 Budget	125,000
FY24 Approved	125,000

Probate Judge – Contract Fee

A fee charged for mental health hearings held weekly at local hospitals.

Account Number:

101-1265-341.10-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: Administrative Directive

Fee Schedule: \$100.00 (per hearing)

Exemptions: None

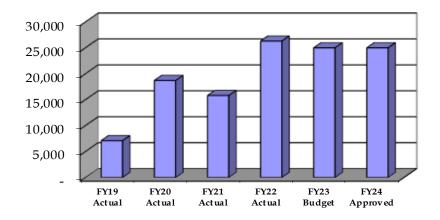
Frequency of Collection: Quarterly

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Probate Court

Fiscal History

Probate contract fees are determined by the number of commitment hearings performed each year. This revenue tends to fluctuate from year to year depending on the demand for mental health commitments.



FY19 Actual	7,100
FY20 Actual	18,700
FY21 Actual	15,800
FY22 Actual	26,300
FY23 Budget	25,000
FY24 Approved	25,000

Probate Judge – Fees

Various fees collected by the Probate Court pursuant to Statute and may not be modified or waived.

Account Number:

101-1265-341.11-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: Statutory Provisions for the Distribution of Revenue

SC Code of Laws 8-21-770

Fee Schedule: Initial filing fee charged by Dorchester County is \$25.00. Remaining

court costs are calculated based upon the inventory which establishes

a value for the estate.

VALUE OF THE REGULAR ESTATE: FILING FEE:

\$0.00 to \$4,999	\$25.00
\$5,000 to \$19,999	\$45.00
\$20,000 to \$59,999	\$67.50
\$60,000 to \$99,999	\$95.00

\$100,000 to \$599,999 \$95.00 plus .0015 in excess of \$100,000

\$600,000 and above \$845.00 on the 1st \$600,000

plus .0025 in excess of \$600,000

SMALL ESTATE AFFIDAVIT OR AFFIDAVIT FOR COLLECTION OF PERSONAL PROPERTY:

Up to \$100.00	\$12.50
\$101.00 to \$5,000.00	\$25.00
\$5,001.00 to \$9,999.99	\$45.00

POSSIBLE ADDITIONAL FEES:

Search fee (by mail)	\$.50
Issuing certified copy	\$5.00
Filing demand for notice	\$5.00
Filing conservatorship accounting	\$10.00
Filing of will for record only	\$10.00
Certified copy of will	\$5.00 + .50 pp
Certifying appeal record	\$10.00
Issuing/recording exemplified/authenticated copies	\$20.00
Application/Petition for Subsequent Administration	\$22.50
Application/Petition for Appointment of Special Administrator	\$22.50
Application/Petition for Successor Personal Representative	\$22.50
Any Summons and Complaint or Petition	\$150.00
Summons and Petition to Sell Real Estate	\$150.00
Summons and Petition to Remove Personal Representative	\$150.00
Summons and Petition for Allowance of Claim	\$150.00
Summons and Petition for Approval of Minor Settlement	\$150.00
Summons and Petition for Approval of Wrongful Death/Survival Settlement	\$150.00
Summons and Petition for Approval of Special Needs Trust	\$150.00
Summons and Petition for Finding of Incapacity (Guardianship)	\$150.00
Summons and Petition for Protective Proceedings (Conservatorship)	\$150.00
Summons and Petition to Determine Heirs	\$150.00
Update Certificate of Appointment	No charge

Exemptions: None

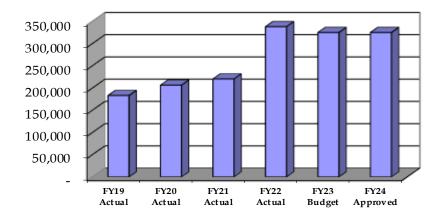
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Probate Court

Fiscal History

Probate Court fees are determined by the value of the estates; number of cases handled and by the number of cases filed each year. This revenue tends to fluctuate from year to year.



FY19 Actual	183,246
FY20 Actual	206,493
FY21 Actual	220,411
FY22 Actual	338,111
FY23 Budget	325,000
FY24 Approved	325,000

Probate Judge – Copy Charges

Charges collected to recapture a portion of the cost of providing probate records and providing a copying machine and paper.

Account Number:

101-1265-341.31-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: Administrative Directive

Fee Schedule: \$0.50 per copy

Exemptions: None

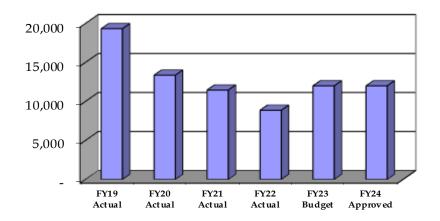
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Probate Court

Fiscal History

Copy Charges are determined by the number of cases handled each year. This revenue tends to fluctuate from year to year based on volume.



FY19 Actual	19,323
FY20 Actual	13,367
FY21 Actual	11,460
FY22 Actual	8,867
FY23 Budget	12,000
FY24 Approved	12,000

Delinquent Tax – Copy Charges

A charge collected to recapture a portion of the cost of providing copies.

Account Number:

101-1520-341.31-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: Administrative Directive

Fee Schedule: \$.50 per page

Exemptions: None

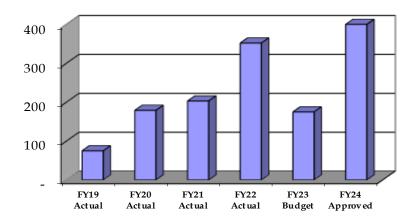
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Delinquent Tax

Fiscal History

Delinquent Tax copy charges are determined by the number of copies made each year. This revenue is dependent on the number of residents served each year.



FY19 Actual	75
FY20 Actual	179
FY21 Actual	203
FY22 Actual	352
FY23 Budget	175
FY24 Approved	400

Delinquent Tax - Research Fee

A fee collected to recapture the cost of title research done on Delinquent Tax Sales.

Account Number:

101-1520-341.81-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: SC Code of Laws 12-51-40

Fee Schedule: \$85 fee for title research (Required by Law)

Exemptions: None

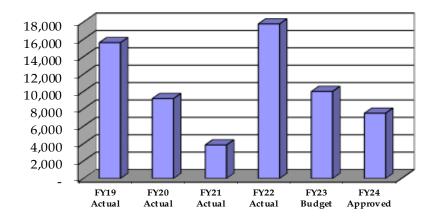
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Delinquent Tax

Fiscal History

Research fees are determined by the number sales that have not been redeemed. Title research is performed before time of redemption only. This revenue tends to fluctuate from year to year.



FY19 Actual	15,620
FY20 Actual	9,185
FY21 Actual	3,853
FY22 Actual	17,772
FY23 Budget	10,000
FY24 Approved	7,500

Delinquent Tax - Fees

A fee collected to recapture the cost of advertising and postage fees on delinquent taxpayers.

Account Number:

101-1520-341.82-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: SC Code of Laws 12-51-40

Fee Schedule: Advertising (required by state law) \$60.00

Postage (certified notice sent in May)

Real Estate \$35.00 Mobile Home \$48.00

Certified Letters to owners, heirs & lien holders \$18.98/letter

Exemptions: None

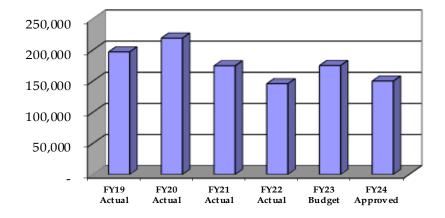
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Delinquent Tax

Fiscal History

Fees are determined by the number of unpaid tax notices handled each year. This revenue tends to fluctuate from year to year.



EV/10 A + 1	100001
FY19 Actual	196,864
FY20 Actual	219,095
FY21 Actual	174,615
FY22 Actual	145,757
FY23 Budget	175,000
FY24 Approved	150,000

Delinquent Tax - Bad Check Fees

A fee collected to recoup bank fees incurred from returned checks.

Account Number:

101-1520-341.84-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: SC Code of Laws 12-45-115, 34-11-70

Fee Schedule: \$30.00 per check

Exemptions: None

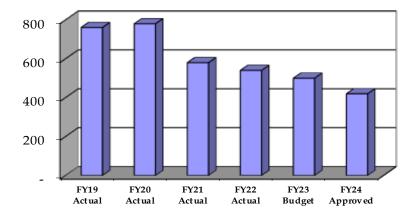
Frequency of Collection: Per Occurrence

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Delinquent Tax

Fiscal History

Delinquent Tax bad check fees are determined by the number of bad checks received from taxpayers each year.



FY19 Actual	761
FY20 Actual	780
FY21 Actual	580
FY22 Actual	540
FY23 Budget	500
FY24 Approved	420

Delinquent Tax – Property Posting Fees

A fee collected to recapture cost of posting properties.

Account Number:

101-1520-341.87-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: SC Code of Laws 12-51-40

Fee Schedule: \$30.00 fee for each property posted

Exemptions: None

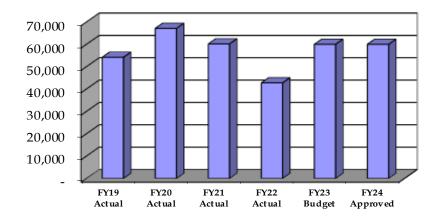
Frequency of Collection: Per Occurrence

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Delinquent Tax

Fiscal History

Delinquent Tax property posting fees are determined by the number of delinquent properties that are posted each year. These fees commenced in FY2019.



FY19 Actual	54,189
FY20 Actual	67,125
FY21 Actual	60,175
FY22 Actual	42,755
FY23 Budget	60,000
FY24 Approved	60,000

Delinquent Tax – North Charleston STWMF Fees 5%

Per a Stormwater Fee Collection Agreement with the City of North Charleston, Dorchester County receives 5% of gross collections to offset administrative costs.

Account Number:

101-1520-344.33-00

Type:

Charges for Services

Revenue Collection Information

County Ordinance #12-11, Section 36-180, Chapter 36 Article VI

Fee Schedule: 5% of the gross collections for the City of North Charleston are received

by Dorchester County. The fee rates are set in the Ordinance.

Exemptions: N/A

Frequency of Collection: Daily

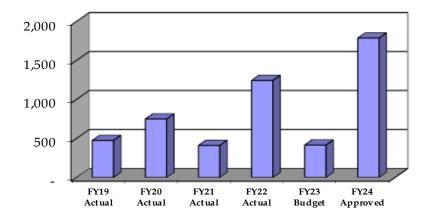
Method of Payment: The fees are paid along with Ad Valorem Taxes in the County

Treasurer's Office and the Delinquent Tax Office.

Revenue Collector: Dorchester County Delinquent Tax

Fiscal History

North Charleston Stormwater fees are based on the gross collections each year. This revenue seems to remain fairly stable from year to year.



FY19 Actual	475
FY20 Actual	750
FY21 Actual	411
FY22 Actual	1,243
FY23 Budget	416
FY24 Approved	1,787

Delinquent Tax – Summerville STWMF Fees 5%

Per a Stormwater Fee Collection Agreement with the Town of Summerville, Dorchester County receives 5% of gross collections to offset administrative costs.

Account Number:

101-1520-344.34-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: County Ordinance #12-11, Section 36-180, Chapter 36 Article VI

Town of Stormwater Fee Collection Agreement between Town of

Summerville and Dorchester County

Fee Schedule: 5% of the gross collections for the Town of Summerville are received by

Dorchester County. The fee rates are set in the Ordinance.

Exemptions: N/A

Frequency of Collection: Daily

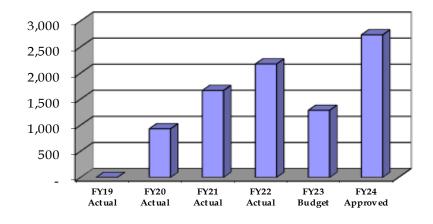
Method of Payment: The fees are paid along with Ad Valorem Taxes in the County

Treasurer's Office and the Delinquent Tax Office.

Revenue Collector: Dorchester County Delinquent Tax

Fiscal History

Summerville Stormwater fees are based on the gross collections each year. This agreement became effective in FY20.



FY19 Actual	-
FY20 Actual	932
FY21 Actual	1,666
FY22 Actual	2,174
FY23 Budget	1,287
FY24 Approved	2,734

Delinquent Tax - Summerville Solid Waste 2%

Per a Solid Waste Fee Collection Agreement between the Town of Summerville and Dorchester County, the County receives 2% of gross collections to offset administrative costs.

Account Number:

101-1520-344.35-00

Type:

Charges for Services

Revenue Collection Information

County Ordinance Chapter 34, Article III, Section 34-66;

Solid Waste Fee Collection Agreement between Town of Summerville

and Dorchester County

Fee Schedule: 2% of the gross collections for the Town of Summerville for residents in

the Town limits are received by Dorchester County. Fee is set by the

Town of Summerville.

Exemptions: N/A

Frequency of Collection: Daily

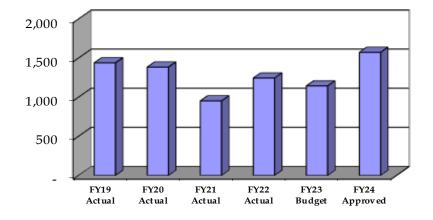
Method of Payment: Fees paid along with Ad Valorem Taxes in the County Treasurer's Office

and the Delinquent Tax Office.

Revenue Collector: Dorchester County Delinquent Tax

Fiscal History

Solid Waste fees are based on the gross collections received from residents in the Town limits each year.



FY19 Actual	1,439
FY20 Actual	1,385
FY21 Actual	953
FY22 Actual	1,245
FY23 Budget	1,144
FY24 Approved	1,573

Delinquent Tax – Ridgeville Solid Waste 2%

Per a Solid Waste Fee Collection Agreement between the Town of Ridgeville and Dorchester County, the County receives 2% of gross collections to offset administrative costs.

Account Number:

101-1520-344.36-00

Type:

Charges for Services

Revenue Collection Information

County Ordinance Chapter 34, Article III, Section 34-66

Fee Schedule: 2% of the gross collections for the Town of Ridgeville for residents in the

Town limits are received by Dorchester County. Fee is set by the Town

of Ridgeville.

Exemptions: N/A

Frequency of Collection: Daily

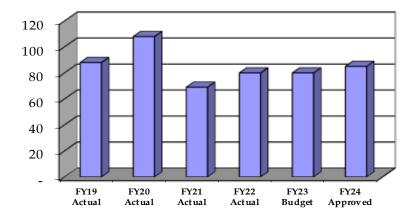
Method of Payment: Fees paid along with Ad Valorem Taxes in the County Treasurer's Office

and the Delinquent Tax Office.

Revenue Collector: Dorchester County Delinquent Tax

Fiscal History

Solid Waste fees are based on the gross collections received from residents in the Town limits each year.



FY19 Actual	88
FY20 Actual	108
FY21 Actual	69
FY22 Actual	80
FY23 Budget	80
FY24 Approved	85

Delinquent Tax – Penalties – STWMF/SWUF Fees

A penalty collected on delinquent STWMF/SWUF Fees.

Account Number:

101-1520-344.37-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: County Ordinance 96-22, SC Code of Laws 12-45-180

Fee Schedule: 15% Penalty charged on Delinquent STWUF/SWUF Fees

Exemptions: None

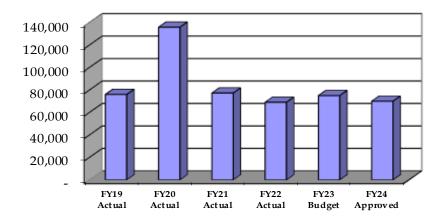
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Delinquent Tax

Fiscal History

Penalties are determined by the number of delinquent STWMF/SWUF Fees encountered in any given year. These fees started being charged in FY2019.



FY19 Actual	76,010
FY20 Actual	135,881
FY21 Actual	77,279
FY22 Actual	69,058
FY23 Budget	75,000
FY24 Approved	70,000

Treasurer - Copy Charges

A charge collected to recapture a portion of the cost of providing copies.

Account Number:

101-1585-341.31-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: Administrative Directive

Fee Schedule: \$.50 per page

Exemptions: None

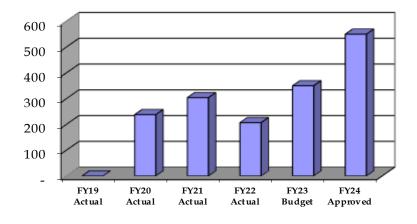
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Treasurer

Fiscal History

Treasurer copy charges are determined by the number of copies made each year. This revenue is dependent on the number of residents served each year.



FY19 Actual	-
FY20 Actual	238
FY21 Actual	304
FY22 Actual	207
FY23 Budget	350
FY24 Approved	550

Treasurer - Decal/Registration Issuance Fee

A fee collected to recapture a portion of the cost of issuing each vehicle tax notice.

Account Number:

101-1585-341.71-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: DMV Reform Act – Legislation – Bill 3538 – Session 115 (2003-2004)

Section 14, 56-2-2740

Fee Schedule: \$1.00 per vehicle tax notice

Exemptions: No fee is applied for new registrations, only renewals

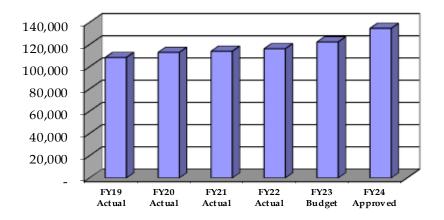
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Treasurer

Fiscal History

Decal/Registration fees are determined by the number of vehicle tax notices issued each year. This revenue shows a gradual incline based on population growth in the County.



FY19 Actual	108,393
FY20 Actual	112,992
FY21 Actual	114,040
FY22 Actual	116,318
FY23 Budget	122,370
FY24 Approved	134,607

Treasurer – Temporary Tag Fee

A person with a newly acquired vehicle is required to obtain a Temporary License Tag (valid for forty-five days) before operating the vehicle on the state's highway.

Account Number:

101-1585-341.83-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: State Statute 56-3-210

Fee Schedule: Temporary Vehicle License Fee is \$5.00

Exemptions: The DMV and car dealerships may issue temporary tags.

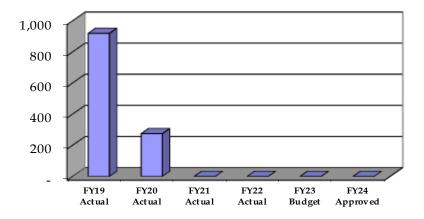
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Treasurer

Fiscal History

These revenues had remained fairly constant though most Temporary Licenses were either provided by a car dealership or purchased from the Department of Motor Vehicles (DMV). Effective FY2020, temporary tags will no longer be issued by the County.



FY19 Actual	920
FY20 Actual	275
FY21 Actual	-
FY22 Actual	-
FY23 Budget	-
FY24 Approved	_

Treasurer - Bad Check Fees

A fee collected to recoup bank fees incurred from returned checks.

Account Number:

101-1585-341.84-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: SC Code of Laws 12-45-115, 34-11-70

Fee Schedule: \$30.00 per check

Exemptions: None

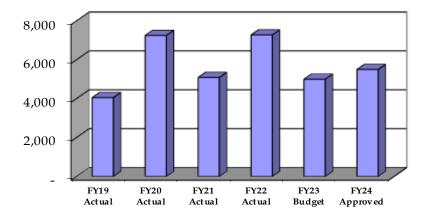
Frequency of Collection: Per Occurrence

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Treasurer

Fiscal History

Treasurer bad check fees are determined by the number of bad checks received from taxpayers each year.



FY19 Actual	4,055
FY20 Actual	7,252
FY21 Actual	5,089
FY22 Actual	7,276
FY23 Budget	5,000
FY24 Approved	5,500

Treasurer – North Charleston STWMF Fees 5%

Per a Stormwater Fee Collection Agreement with the City of North Charleston, Dorchester County receives 5% of gross collections to offset administrative costs.

Account Number:

101-1585-344.33-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: County Ordinance #12-11, Section 36-180, Chapter 36 Article VI

Fee Schedule: 5% of the gross collections for the City of North Charleston are received

by Dorchester County. The fee rates are set in the Ordinance.

Exemptions: N/A

Frequency of Collection: Daily

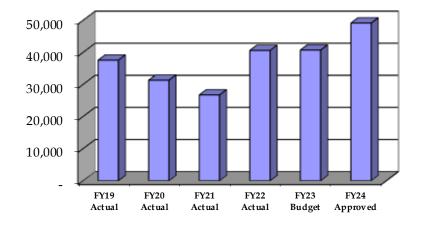
Method of Payment: The fees are paid along with Ad Valorem Taxes in the County

Treasurer's Office and the Delinquent Tax Office.

Revenue Collector: Dorchester County Treasurer

Fiscal History

North Charleston Stormwater fees are based on the gross collections each year.



FY19 Actual	37,567
FY20 Actual	31,320
FY21 Actual	26,728
FY22 Actual	40,597
FY23 Budget	40,700
FY24 Approved	49.123

Treasurer - Summerville STWMF Fees 5%

Per a Stormwater Fee Collection Agreement with the Town of Summerville, Dorchester County receives 5% of gross collections to offset administrative costs.

Account Number:

101-1585-344.34-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: County Ordinance #12-11, Section 36-180, Chapter 36 Article VI

Town of Stormwater Fee Collection Agreement between Town of

Summerville and Dorchester County

Fee Schedule: 5% of the gross collections for the Town of Summerville are received by

Dorchester County. The fee rates are set in the Ordinance.

Exemptions: N/A

Frequency of Collection: Daily

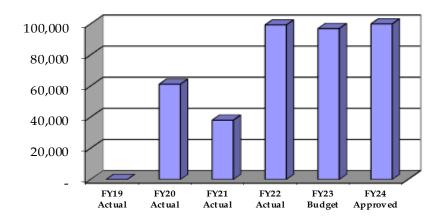
Method of Payment: The fees are paid along with Ad Valorem Taxes in the County

Treasurer's Office and the Delinquent Tax Office.

Revenue Collector: Dorchester County Treasurer

Fiscal History

Town of Summerville Stormwater fees are based on the gross collections each year. This agreement became effective in FY2020.



FY19 Actual	-
FY20 Actual	61,245
FY21 Actual	38,115
FY22 Actual	99,339
FY23 Budget	97,000
FY24 Approved	100,000

Treasurer - Summerville Solid Waste 2%

Per a Solid Waste Fee Collection Agreement between the Town of Summerville and Dorchester County, the County receives 2% of gross collections to offset administrative costs.

Account Number:

101-1585-344.35-00

Type:

Charges for Services

Revenue Collection Information

County Ordinance Chapter 34, Article III, Section 34-66;

Solid Waste Fee Collection Agreement between Town of Summerville

and Dorchester County

Fee Schedule: 2% of the gross collections for the Town of Summerville for residents in

the Town limits are received by Dorchester County. Fee is set by the

Town of Summerville.

Exemptions: N/A

Frequency of Collection: Daily

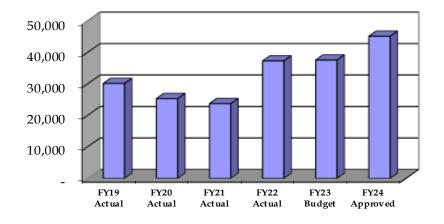
Method of Payment: Fees paid along with Ad Valorem Taxes in the County Treasurer's Office

and the Delinquent Tax Office.

Revenue Collector: Dorchester County Treasurer

Fiscal History

Solid Waste fees are based on the gross collections received from residents in the Town limits each year.



FY19 Actual	30,169
FY20 Actual	25,354
FY21 Actual	23,771
FY22 Actual	37,330
FY23 Budget	37,600
FY24 Approved	45,169

Treasurer - Ridgeville Solid Waste 2%

Per a Solid Waste Fee Collection Agreement between the Town of Ridgeville and Dorchester County, the County receives 2% of gross collections to offset administrative costs.

Account Number:

101-1585-344.36-00

Type:

Charges for Services

Revenue Collection Information

County Ordinance Chapter 34, Article III, Section 34-66

Fee Schedule: 2% of the gross collections for the Town of Ridgeville for residents in the

Town limits are received by Dorchester County. Fee is set by the Town

of Ridgeville.

Exemptions: N/A

Frequency of Collection: Daily

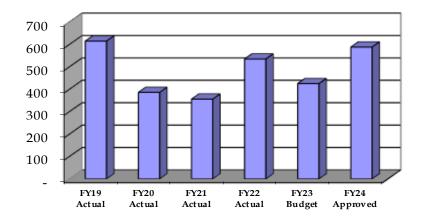
Method of Payment: Fees paid along with Ad Valorem Taxes in the County Treasurer's Office

and the Delinquent Tax Office.

Revenue Collector: Dorchester County Treasurer

Fiscal History

Solid Waste fees are based on the gross collections received from residents in the Town limits each year.



FY19 Actual	615
FY20 Actual	386
FY21 Actual	356
FY22 Actual	535
FY23 Budget	425
FY24 Approved	588

Assessor – Moving Permit Fees

A fee collected when a mobile home is to be relocated within Dorchester County. The owner, rental agent, or person in possession, prior to relocation, shall obtain a moving permit from Dorchester County.

Account Number:

101-1808-341.65-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: County Ordinance #04-12

Fee Schedule: Moving Permit Fee \$25.00

Exemptions: No decal is required for mobile homes held for resale or mobile homes

licensed by the South Carolina Highway and Public Transportation

Department.

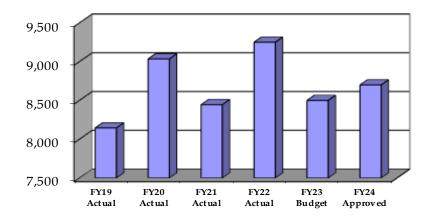
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Assessor

Fiscal History

Moving Permit fees are determined by the number of permits issued each year. This revenue tends to fluctuate from year to year.



FY19 Actual	8,145
FY20 Actual	9,035
FY21 Actual	8,445
FY22 Actual	9,250
FY23 Budget	8,500
FY24 Approved	8,700

Planning & Zoning - Fees

Review fees collected to offset the staff time and resources necessary to review applications against the requirements stated in Dorchester County Zoning and Land Development Standards.

Account Number:

101-1865-341.61-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: County Ordinance #22-15, SC Comprehensive Planning Enabling Act of

1994.

Fee Schedule:

DEVELOPMENT REVIEW FEES

Subdivision Plan Review

Exempt Plats	\$20.00
Minor Subdivisions	\$35.00/lot
Major Subdivisions	\$500.00 + \$35/lot
Commercial Subdivisions	\$50.00/lot

Site Plan Review (up to three reviews. After 3rd Review, a \$250 rereview fee applies for each submittal)

	\$250.00 + \$0.06/gross sf (+
Commercial/Office/Industrial w/ building	\$500 if in a TOD)
Commercial/Office/Industrial w/o building	\$1,000.00
Institutional	\$250.00 + \$0.03/gross sf
Multi-Family	\$500.00 + \$35/unit
Zoning Permit for exempt accessory	
structures/decks	\$30.00
Cottage Industry	\$50.00
Outdoor Storage Yard	\$1,000.00
Outdoor Event Venue	\$500.00
Cluster Yield Plans	\$500.00
Mineral Resource Extraction	\$1,000.00

Planned Development Districts

Concept Plan Review	\$250.00
Master Plan Review	
Residential	\$1,000 + \$1.00/unit
Commercial/Office/Industrial	\$1,000 + \$.10/gross sf
Amendment	\$100.00
Rezoning	\$1,000 + \$1.00/lot
Street Name Change	\$85.00
Land Development Waiver Requests	\$50.00

Rezonings	
Up to 2 Lots	\$250.00
Each additional lot	\$25.00
Raw Acreage	\$250.00 + \$10.00/acre
Zoning Text Amendment (Minor)	\$250.00
Zoning Text Amendment (Major)	\$500.00
Future Land Use Map Amendment	\$500.00
Board of Zoning Appeals	
Administrative Appeals	\$250.00
Special Exceptions	\$250.00
Variances	\$250.00
PLANNING & ZONING DOCUMENTS Basic Zoning/Daycare Letter Advanced Zoning letter	\$20 \$50
	·
Zoning Administrator Determination	\$100
Copy of Zoning & Land Development Standards Ordinance Copy of Dorchester County Comprehensive Plan	\$50.00 \$35.00
Copy of Dorchester County Comprehensive Flan	\$33.00
PERMITS	
Land Disturbance Permit	
Residential (mobile homes only)	n/c
Non-Residential	\$100.00
Temporary Use Permit	\$100.00
Special Event Permit	\$100.00
DEVELOPMENT AGREEMENTS Deposit	
First 500 acres	\$10.00/acre
Acreage in excess of 500 acres, up to 1,000 acres	\$5.00/acre
•	\$2.00/acre
Acreage in excess of 1,000 acres, up to 2,000 acres	
Acreage in excess of 1,000 acres, up to 2,000 acres Acreage in excess of 2,000 acres Plus time and materials for outside professional review (all directions)	\$1.00/acre

\$200.00/caliper-inch

Fee in Lieu of Planting Trees Required for Mitigation

Exemptions: None

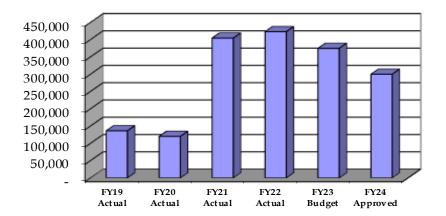
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Planning & Zoning

Fiscal History

These fees are collected with corresponding applications. Economic conditions and demand for services thus drive the revenue stream these fees feed. New fees became effective 7/25/2022.



FY19 Actual	136,374
FY20 Actual	120,293
FY21 Actual	404,557
FY22 Actual	423,004
FY23 Budget	375,000
FY24 Approved	300,000

ITS - School District #2 GIS

An annual charge to School District 2 to recapture a portion of the cost of providing mapping support to Dorchester County School District 2.

Account Number:

101-1971-341.35-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: Agreement with Dorchester County School District #2

Fee Schedule: Annual Charge agreed upon between Dorchester County and Dorchester

School District 2

Exemptions: None

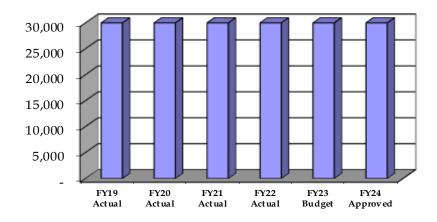
Frequency of Collection: Annually

Method of Payment: Payment is made directly to Dorchester County

Revenue Collector: Dorchester County Business Services

Fiscal History

This charge is based on the annual salary of the GIS Coordinator who provides this support to the school district. This is a constant revenue source each year.



FY19 Actual	30,000
FY20 Actual	30,000
FY21 Actual	30,000
FY22 Actual	30,000
FY23 Budget	30,000
FY24 Approved	30,000

Register of Deeds – Copy Charges

A charge collected to recapture a portion of the cost of providing copies.

Account Number:

101-1981-341.31-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: Administrative Directive

Fee Schedule: Copy Charges \$.50 per page

Clocked Copy (duplicate header of recording) \$.50 per page

Plat copies larger than 11X17 \$5.00 Certified Copy Charges \$10.00

Exemptions: None

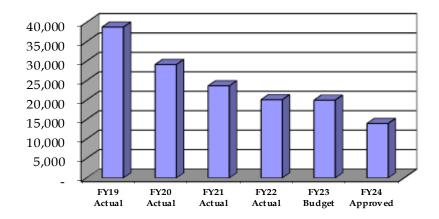
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Register of Deeds

Fiscal History

Register of Deeds fees are determined by the number of copies made each year. This revenue shows a gradual decline, as documents are becoming increasingly digital.



FY19 Actual	38,793
FY20 Actual	29,161
FY21 Actual	23,676
FY22 Actual	20,127
FY23 Budget	20,000
FY24 Approved	14,000

Register of Deeds - Real Estate Recording Fees

A fee collected to recapture a portion of the cost of recording land titles, liens, and other public records related to property transactions in Dorchester County. The Register of Deeds (ROD) maintains the public or official property records for the County.

Account Number:

101-1981-341.41-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: Statutory Provisions for the Distribution of Revenue

SC Code of Laws 8-21-310

Fee Schedule: Per Attached Recording Fee Schedule effective August 1, 2019

Exemptions: None

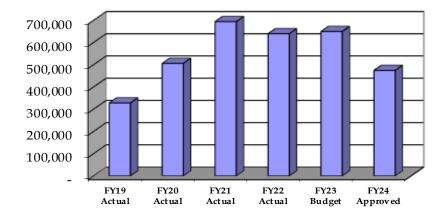
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Register of Deeds

Fiscal History

Register of Deeds fees are determined by the number of documents recorded each year. This revenue tends to fluctuate from year to year and is directly related to the economy. With increased mortgage rates in FY2023, a slowing of collections has been recognized.



FY19 Actual	328,535
FY20 Actual	506,379
FY21 Actual	694,538
FY22 Actual	639,904
FY23 Budget	650,000
FY24 Approved	475,000

SOUTH CAROLINA RECORDING FEE	
DOCUMENT TYPE	Fee
AFFIDAVIT/G	\$10.00
AFFIDAVIT/M	\$10.00
AGREEMENT/G	\$10.00
AGREEMENT/M	\$25.00
AMENDMENT/G	\$25.00
AMENDMENT TO LEASE	\$25.00
AMENDMENT TO MORTGAGE	\$10.00
	\$7.00 PER EACH ADDITIONAL REFERENCE
ANNEXATION AGREEMENT	\$25.00
ARTICLE OF AMENDMENT	\$10.00
ARTICLES OF INCORPORATION	\$10.00
ARTICLE OF MERGER	\$10.00
ARTICLE OF ORGANIZATION	\$10.00
ASSIGNMENT OF MECHANICS LIEN	\$10.00
ASSIGNMENT OF LEASES AND/OR	\$10.00
RENTS	,
ASSIGNMENT OF ASSIGNMENT OF	\$10.00
LEASES AND/OR RENTS	
ASSIGNMENT OF CONTRACT OF	\$25.00
SALE OR BOND FOR TITLE OR	
LAND SALE INSTALLEMENT	
ASSIGNMENT OF EASEMENT	\$25.00
ASSIGNMENT OF LEASE	\$25.00
ASSIGNMENT OF MORTGAGE	\$10.00
	\$7.00 PER EACH ADDITIONAL REFERENCE
ASSUMPTION AGREEMENT	\$10.00
	\$7.00 PER EACH ADDITIONAL REFERENCE
BANKRUPTCY DISCHARGE	\$10.00
BANKRUPTCY DISMISSAL	\$10.00
BANKRUPTCY NOTICE	\$10.00
BILL OF SALE	\$25.00
BOND FOR TITLE	\$25.00
BYLAWS	\$25.00
CANCELLATION	\$25.00
(EFFECTS TITLE; DOES NOT EFFECT A LIEN)	f25.00
CANCELLATION OF BOND FOR TITLE OR CONTRACT OF SALE OR	\$25.00
LAND SALE INSTALLMENT	
CONTRACT	
CANCELLATION OF ASSIGNMENT	\$10.00
OF LEASES AND/OR RENTS	
CANCELLATION OF LEASE	\$25.00
CERTIFICATE	\$10.00
CERTIFIED COPY	\$10.00
	\$10.00
CHARTER	
CHARTER CONDEMNATION ORDER	\$25.00
CONDEMNATION ORDER	\$25.00 \$25.00
CONDEMNATION ORDER CONSENT ORDER	
	\$25.00

Page 1 of 4

DOCUMENT TYPE	Fee
CONSERVATION EASEMENT	\$25.00
CONSERVATORSHIP	\$10.00
COPIES	\$.50 PER PAGE
DEATH CERTIFICATE	\$10.00
DECLARATION	\$10.00
DEED	\$15.00
	DEED TAX - \$1.30 STATE AND \$0.55
	COUNTY FOR EACH \$500.00 OF
	CONSIDERATION (\$2.60 STATE AND
	\$1.10 COUNTY FOR EACH \$1000.00
	OFCONSIDERATION) EXCEPT EXEMPT PER AFFIDAVIT
DISSOLUTION	\$10.00
EASEMENT	\$25.00
EASEMENT WITH CONSIDERATION	\$25.00 DEED TAX - \$1.30 STATE AND \$0.55
	COUNTY FOR EACH \$500.00 OF
	CONSIDERATION (\$2.60 STATE AND
	\$1.10 COUNTY FOR EACH \$1000.00
	OFCONSIDERATION) EXCEPT EXEMPT
	PER AFFIDAVIT
ESTOPPEL AGREEMENT	\$25.00
EXTENSION OF MORTGAGE	\$10.00
FICTITIOUS NAME (DBA)	\$10.00
FIDUCIARY LETTER	\$10.00
HOMEOWNERS ASSOCIATION LIEN	\$25.00
HOMEOWNERS ASSOCIATION LIEN	\$10.00
RELEASE OR SATISFACTION	
LAND SALE INSTALLMENT	\$25.00
CONTRACT	
LEASE	\$25.00
MAINTENANCE AGREEMENT	\$25.00
MANUFACTURED HOME	\$25.00
AFFIDAVIT RETIREMENT CERT	
MANUFACTURED HOME LIEN	\$25.00
AFFIDAVIT	
MANUFACTURED HOME LIEN	\$25.00
SATISFACTION	
MANUFACTURED HOME	\$25.00
SEVERANCE AFFIDAVIT	4
[MASTER DEED DEVELOPMENT (NOT A CONVEYANCE)	\$25.00
,	£40.00
MECHANICS LIEN AFFIDAVIT	\$10.00
MECHANICS LIEN AMENDMENT	\$10.00
MECHANICS LIEN BOND	\$10.00
MECHANICS LIEN RELEASE OR	\$10.00
SATISFACTION	
MEMORANDUM	\$10.00
MEMORANDUM OF TRUST	\$10.00
MENTAL HEALTH LIEN	NO CHARGE
MENTAL HEALTH LIEN	NO CHARGE
SATISFACTION	

Page 2 of 4

DOCUMENT TYPE	F
DOCUMENT TYPE MISCELLANEOUS DOCUMENT	Fee \$25.00
MORTGAGE	\$25.00
MORTAGE AMENDMENT	\$10.00
MODIFICATION OF MODIFICACE	\$7.00 PER EACH ADDITIONAL REFERENCE
MODIFICATION OF MORTGAGE	\$10.00
HORTOLOG	\$7.00 PER EACH ADDITIONAL REFERENCE
MORTGAGE	\$25.00
MORTGAGE AGREEMENT	\$25.00
MORTGAGE AMENDMENT	\$10.00
	\$7.00 PER EACH ADDITIONAL REFERENCE
MORTGAGE ASSUMPTION	\$10.00
NOTICE	\$10.00
NOTICE OF MECHANICS LIEN	\$25.00
NOTICE OF PROJECT	\$15.00
COMMENCEMENT	
OPTION	\$25.00
ORDER	\$25.00
OWNER BUILDER DISCLOSURE	\$25.00
STATEMENT	323.00
PARTIAL RELEASE OF MECHANICS	\$10.00
LIEN	220.00
PARTIAL RELEASE OF MORTGAGE	\$10.00
TARTINE RELEASE OF MONTONGE	\$7.00 PER EACH ADDITIONAL REFERENCE
PARTNERSHIP AGREEMENT	\$25.00
PLAT (ANY SIZE)	\$25.00
PLEDGE OF REAL ESTATE FOR	\$25.00
SURETY BOND	323.00
POWER OF ATTORNEY	\$25.00
***IF DEPLOYMENT TO COMBAT ZONE ORDERS ARE	
PRESENTED THERE IS NO CHARGE	
POWER OF ATTORNEY AGENT	\$10.00
RESIGNATION	
RELEASE OF LIEN	\$10.00
RELEASE OF MECHANICS LIEN	\$10.00
RELEASE OF MORTGAGE	\$10.00
	\$7.00 PER EACH ADDITIONAL REFERENCE
RELEASE OF PLEDGE OF REAL	\$10.00
ESTATE	Ç
RELEASE OF RIGHT OF WAY EASEMENT	\$25.00
RESCISSION OF MORTGAGE	\$10.00
SATISFACTION	
RESOLUTION	\$10.00
RESTRICTIVE COVENANTS	\$25.00
RESTRICTIVE COVENANTS	\$25.00
CANCELLATION/RELEASE OR	
TERMINATION	
REVOCATION OF POWER OF ATTORNEY	\$10.00
***IF DEPLOYMENT ORDERS TO "COMBAT ZONE"	
ARE PRESENTED ORIGINAL DOCUMENT	
INFORMATION AND RECORDING DATA THERE IS	
NO CHARGE	
RIGHT OF WAY	\$25.00

Page 3 of 4

DOCUMENT TYPE	Fee
SATISFACTION OF MORTGAGE	\$10.00
SUBORDINATE MORTGAGE	\$25.00
SUBORDINATION OF MORTGAGE	\$10.00
SUPPLEMENTAL INDENTURE	\$25.00
TERMINATION	\$25.00
TIMBER CONTRACT/DEED/SALE	\$15.00
THINDER CONTINUE / DEED/SALE	(REVENUE IS DUE ON THE AMOUNT OF
	CONSIDERATION; IF PROVIDED)
	DEED TAX - \$1.30 STATE AND \$0.55
	COUNTY FOR EACH \$300.00 OF CONSIDERATION (\$2.60 STATE AND
	\$1.10 COUNTY FOR EACH \$1000.00
	OFCONSIDERATION) EXCEPT EXEMPT
	PER AFFIDAVIT
TRADE NAME	\$10.00
UCC AGREEMENT	\$25.00
UCC AMENDMENT	\$25.00
UCC ASSIGNMENT	\$25.00
UCC CONTINUATION	\$25.00
UCC PARTIAL RELEASE	\$25.00
UCC SUBORDINATION	\$25.00
UCC TERMINATION	\$25.00
WAIVER	\$25.00
LIENS	
DOCUMENT TYPE	Fee
	Fee \$10.00
DOCUMENT TYPE	
DOCUMENT TYPE EMPLOYMENT SECURITY	\$10.00
DOCUMENT TYPE EMPLOYMENT SECURITY EMPLOYMENT SECURITY PARTIAL RELEASE	\$10.00 \$10.00
DOCUMENT TYPE EMPLOYMENT SECURITY EMPLOYMENT SECURITY PARTIAL RELEASE EMPLOYMENT SECURITY RELEASE	\$10.00 \$10.00 \$10.00
DOCUMENT TYPE EMPLOYMENT SECURITY EMPLOYMENT SECURITY PARTIAL RELEASE EMPLOYMENT SECURITY RELEASE FEDERAL JUDGEMENT	\$10.00 \$10.00 \$10.00 \$10.00
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Register of Deeds – County Stamp

A fee collected to recapture a portion of the cost of stamping deeds and mortgages as Official State Documents.

Account Number:

101-1981-341.42-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: State Statute Title 12, Chapter 24

Fee Schedule: The fee is \$3.70 per thousand dollars (value of property or sale price). The

county portion is \$1.10 out of the \$3.70.

Exemptions: None

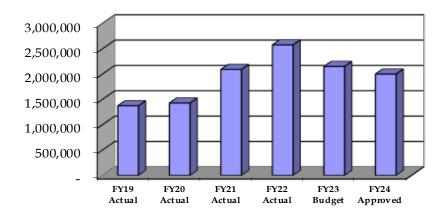
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Register of Deeds

Fiscal History

Register of Deeds fees are determined by the number of documents recorded each year. This revenue tends to fluctuate from year to year depending on the economy. With increased mortgage rates in FY2023, a slowing of collections has been recognized.



FY19 Actual	1,374,743
FY20 Actual	1,429,036
FY21 Actual	2,091,651
FY22 Actual	2,576,895
FY23 Budget	2,150,632
FY24 Approved	2,000,000

Register of Deeds – UCC Recording Fee

A fee collected to record the Uniform Commercial Code financing statement.

Account Number:

101-1981-341.43-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: SC Code of Laws 36-9-525

Fee Schedule: \$25.00 per recording

Exemptions: None

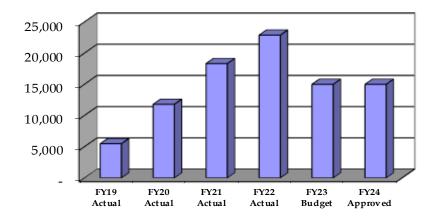
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Register of Deeds

Fiscal History

Register of Deeds fees are determined by the number of documents recorded each year. This revenue tends to fluctuate from year to year depending on the economy. With increased mortgage rates in FY2023, a slowing of collections has been recognized.



FY19 Actual	5,482
FY20 Actual	11,796
FY21 Actual	18,327
FY22 Actual	22,877
FY23 Budget	15,000
FY24 Approved	15,000

Register of Deeds – Documentary Stamps 3% Fees

A fee collected to recapture a portion of the cost of stamping deeds and mortgages as Official State Documents.

Account Number:

101-1981-341.44-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: State Statute Title 12, Chapter 24

Fee Schedule: The fee is \$3.70 per thousand dollars (value of property). \$2.60 is

collected for the State. However, the county keeps 3% of the State fees

as long as their portion is remitted by the 20th of each month.

Exemptions: None

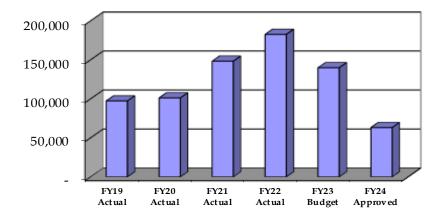
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Register of Deeds

Fiscal History

Register of Deeds fees are determined by the number of documents recorded each year. This revenue tends to fluctuate from year to year depending on the economy. With increased mortgage rates in FY2023, a slowing of collections has been recognized.



FY19 Actual	97,478
FY20 Actual	101,332
FY21 Actual	148,340
FY22 Actual	182,725
FY23 Budget	140,000
FY24 Approved	63,350

Register of Deeds – SC Tax Lien

A fee collected from the Department of Revenue for recording South Carolina tax liens and satisfactions of such.

Account Number:

101-1981-341.45-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: SC Code of Law 8-21-310

Fee Schedule: \$10.00 fee per lien:

- Workforce Development

- Work Comp

\$10.00 Expungements

Exemptions: None

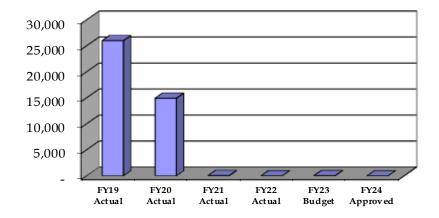
Frequency of Collection: As received from the State

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Register of Deeds

Fiscal History

Register of Deeds fees are determined by the number of documents recorded each year. This revenue stream will be drastically reduced as of November 1, 2019, as the state has implemented a statewide tax lien registry for filing and indexing state tax liens. Some state agencies will continue to file.



FY19 Actual	26,020
FY20 Actual	14,950
FY21 Actual	70
FY22 Actual	10
FY23 Budget	50
FY24 Approved	10

Register of Deeds - Federal Tax Lien

A fee collected from the Internal Revenue Service for recording Federal tax liens and satisfactions of such.

Account Number:

101-1981-341.46-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: SC Code of Law 8-21-310

Fee Schedule: \$10.00 fee per lien when a taxpayer neglects to pay their federal income

taxes

Exemptions: None

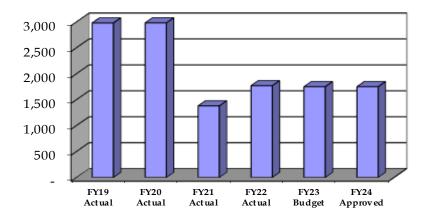
Frequency of Collection: As received from the Federal Government

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Register of Deeds

Fiscal History

Register of Deeds fees are determined by the number of documents recorded each year. This revenue tends to fluctuate from year to year depending on the economy.



FY19 Actual	2 <i>,</i> 979
FY20 Actual	2,9 80
FY21 Actual	1,380
FY22 Actual	1 <i>,</i> 770
FY23 Budget	1,750
FY24 Approved	1 <i>,</i> 750

Register of Deeds – Bad Check Fees

A fee collected to recoup fees incurred from returned checks.

Account Number:

101-1981-341.84-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: SC Code of Law 34-11-70

Fee Schedule: \$30.00 per check

Exemptions: None

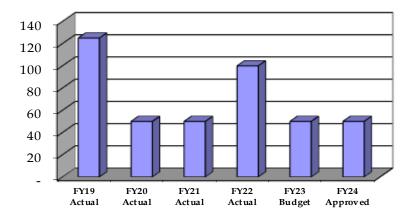
Frequency of Collection: Per Occurrence

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Register of Deeds

Fiscal History

Register of Deeds fees are determined by the number of documents recorded each year. This revenue tends to fluctuate from year to year.



FY19 Actual	125
FY20 Actual	50
FY21 Actual	50
FY22 Actual	100
FY23 Budget	50
FY24 Approved	50

School Security - DD2 School Security

A fee collected from Dorchester School District 2 to recoup the costs incurred by the County for administering the payroll for the school security officers used by District 2.

Account Number:

101-2170-342.28-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: Agreement with Dorchester School District 2

Fee Schedule: Revenues collected depend on the costs incurred each pay period

Exemptions: None

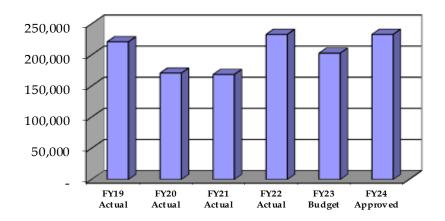
Frequency of Collection: As billed by the Sheriff's Office

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Sheriff's Office

Fiscal History

School Security fees are collected based on the actual payroll cost incurred each pay period. These revenues are a direct billing for the expenses incurred each year.



221,164
170,908
168,679
233,109
202,890
233,108

School Security - DD4 School Security

A fee collected from Dorchester School District 4 to recoup the costs incurred by the County for administering the payroll for the school security officers used by District 4.

Account Number:

101-2170-342.37-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: Agreement with Dorchester School District 4

Fee Schedule: Revenues collected depend on the costs incurred each pay period

Exemptions: None

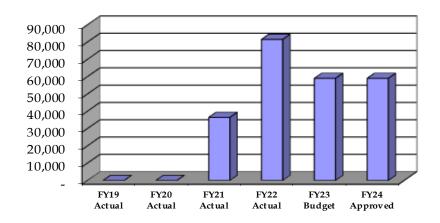
Frequency of Collection: As billed by the Sheriff's Office

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Sheriff's Office

Fiscal History

School Security fees are collected based on the actual payroll cost incurred each pay period. These revenues are a direct billing for the expenses incurred each year.



FY19 Actual	-
FY20 Actual	-
FY21 Actual	36,486
FY22 Actual	81,584
FY23 Budget	59,050
FY24 Approved	59,050

Sheriff - Fees

A fee collected to recapture a portion of the cost for providing civil service.

Account Number:

101-2180-342.13-00

Type:

Charges for Services

\$25.00

\$25.00

Revenue Collection Information

Collection Authorization: SC Code of Law 23-19-10

Fee Schedule: **Arbitration Papers** \$5.00 Subpoena \$10.00 Summons and Complaint \$15.00 Subpoena with additional papers \$15.00 Any other type of paper \$15.00 Mechanic's Lien \$15.00 Attachments \$15.00 Claim and Delivery \$25.00 Writ of Assistance \$25.00 Orders of Seizure \$25.00

Executions and Judgments

Exemptions: Government entities and court systems

Frequency of Collection: Daily

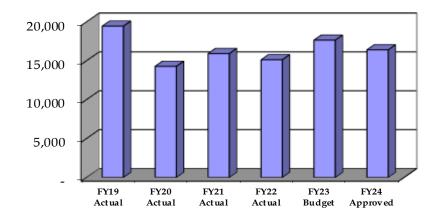
Method of Payment: Payments are made directly to Dorchester County

Writ of Ejectment

Revenue Collector: Dorchester County Sheriff's Office

Fiscal History

Revenues generated by the Civil Process Division fluctuate depending on the type and quantity of papers being served.



19,449
14,288
15,925
15,130
17,652
16,404

Sheriff – US Marshal Housing Prisoners

Dorchester County is reimbursed for the cost to house prisoners in the County's prisons.

Account Number:

101-2180-342.14-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: US Marshal Intergovernmental Agreement

Fee Schedule: The monthly revenue is determined by adding together:

- 1. The number of days that month that federal prisoners are incarcerated in our facility x \$38 *Per Diem*
- 2. The number of officer hours used that month to transport federal prisoners x \$12.98 *Transportation/Guard Service Rate*
- 3. The number of miles driven that month to transport federal prisoners at the IRS standard mileage rate, which for 2023 is \$.625.

Exemptions: None

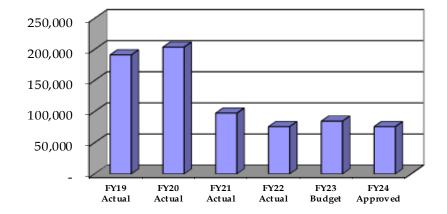
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Treasurer

Fiscal History

The US Marshal Program pays for the housing of federal prisoners, federal agencies contact Dorchester County when they are in need of space for a federal prisoner and the County houses as many as it can accommodate. This amount varies depending on the number of prisoners requiring housing and the number of available beds in the tri-county area. With the completion of the new jail in FY2016, Dorchester County has experienced increased revenue. COVID-19 has impacted FY2021 and FY2022 revenue.



FY19 Actual	191,254
FY20 Actual	203,832
FY21 Actual	97,698
FY22 Actual	76,038
FY23 Budget	84,840
FY24 Approved	76,038

Sheriff – False Alarm Fees

A fee charged to county residents or businesses for 911 false burglar alarm calls in excess of 2 in a calendar year.

Account Number:

101-2180-342.16-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: County Ordinance 15-19

Fee Schedule: \$50 per false alarm in excess of 4 per calendar year

Exemptions: None

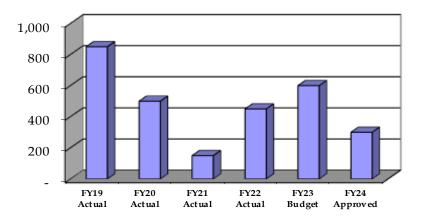
Frequency of Collection: Monthly

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Sheriff's Office

Fiscal History

The number of false burglar alarms fluctuates each year.



FY19 Actual	850
FY20 Actual	500
FY21 Actual	150
FY22 Actual	450
FY23 Budget	600
FY24 Approved	300

Sheriff - School District #4 SRO

A fee collected to recapture a portion of the cost of providing school resource officers to Dorchester School District 4.

Account Number:

101-2180-342.24-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: Agreement with Dorchester County School District 4

Fee Schedule: \$468,773 per year

Exemptions: None

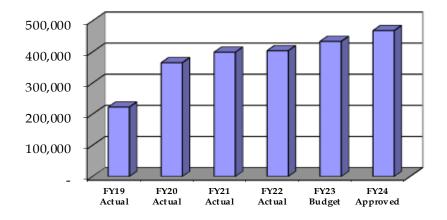
Frequency of Collection: Annually

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Business Services

Fiscal History

This cost is assessed each year based on salaries and costs of the School Resource Officers. In FY2019, the Agreement was updated to include three SRO's and pro-rate share of the SRO Supervisors along with capital costs to equip the SRO's assigned under this Agreement, with an annual CPI adjustment. In FY2020, an Agreement was executed bringing the total to five SROs.



FY19 Actual	222,922
FY20 Actual	365,641
FY21 Actual	399,295
FY22 Actual	404,206
FY23 Budget	434,049
FY24 Approved	468,773

Sheriff - School District #2 SRO

A fee collected to recapture a portion of the cost of providing school resource officers to Dorchester School District 2.

Account Number:

101-2180-342.25-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: Agreement with Dorchester County School District 2

Fee Schedule: \$1,456,908 per year

Exemptions: None

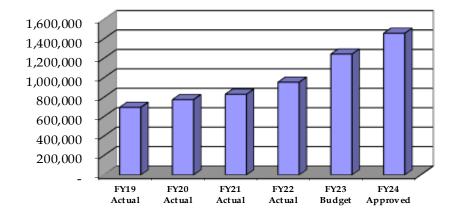
Frequency of Collection: Quarterly

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Business Services

Fiscal History

This cost is assessed each year based on salaries and costs of the School Resource Officers. In FY2019, the Agreement was updated to include nine SRO's and pro-rate share of the SRO Supervisors along with capital costs to equip the SRO's assigned under this Agreement, with an annual CPI adjustment. In FY2020, an Agreement was executed, increasing to ten SROs. An emergency Amendment was executed in January 2022 bringing the total to thirteen SROs and a dedicated Supervisor, In FY2023, SROs were increased to fifteen, subsequently lower in FY2024 to fourteen.



FY19 Actual 695,082 FY20 Actual 774,945 FY21 Actual 829,533 FY22 Actual 953,472 FY23 Budget 1,242,727 FY24 Approved 1,456,908

Sheriff - Career School SRO

A fee collected to recapture a portion of the cost of providing a school resource officer to the Dorchester County Career and Technology Center.

Account Number:

101-2180-342.27-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: Agreement with Dorchester County Career School

Fee Schedule: \$93,172 per year

Exemptions: None

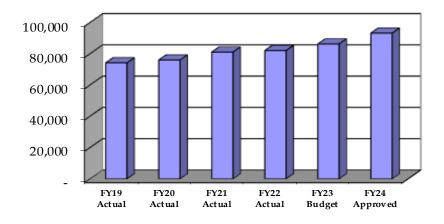
Frequency of Collection: Annually

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Business Services

Fiscal History

This cost is assessed each year based on salaries and costs of the School Resource Officer. A fee change was approved in FY2019 for SRO and pro-rate share of the SRO Supervisor along with capital costs to equip the SRO assigned under this Agreement, with an annual CPI adjustment.



FY19 Actual	74,184
FY20 Actual	75,994
FY21 Actual	81,073
FY22 Actual	82,070
FY23 Budget	86,270
FY24 Approved	93,172

Sheriff – Pinewood Prep School Security

A fee collected to recapture the cost of providing a school security officer to Pinewood Preparatory School.

Account Number:

101-2180-342.36-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: Agreement with Pinewood Preparatory School

Fee Schedule: \$92,613 per year

Exemptions: None

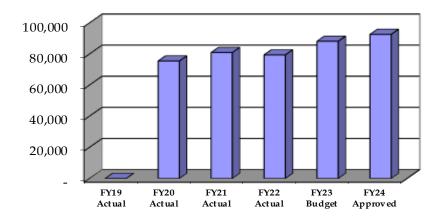
Frequency of Collection: Quarterly

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Business Services

Fiscal History

This cost is assessed each year based on salaries and costs of the School Security Officer, commencing FY2020.



FY19 Actual	-
FY20 Actual	75,495
FY21 Actual	80,927
FY22 Actual	79,431
FY23 Budget	88,182
FY24 Approved	92,613

EMS - Fees

Charges collected to recapture a portion of the cost of providing ambulance service to users.

Account Number:

101-2935-345.12-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: Administrative Directive Approved by Council on 1/22/2002, with an

amendment to the mileage rate on 6/3/2013.

Fee Schedule: BLS 1 Basic Life Support Transport \$400.00

ALS 1 Advanced Life Support \$725.00

Level 1 Emergent Transport

ALS 2 Advanced Life Support \$1,285.00

Level 2 Emergent Transport

Mileage \$9.00/mile
Non-Transport \$85.00
Charged to patient only if other interventions as noted below are incurred
EKG \$45.00
IV \$45.00
Glucose CK (only charged if Pt is given Glucagon or D50W) \$15.00
Glucagon \$125.00
D50W

Exemptions: None

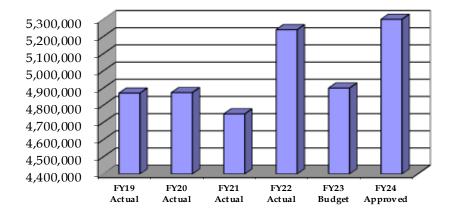
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County EMS

Fiscal History

EMS fees are determined by the number of cases handled each year. This revenue tends to increase each year at a pace that is attributable to the population/growth of Dorchester County. COVID had impacted revenue in FY21 but now we are seeing increasing collections.



FY19 Actual 4,870,457 FY20 Actual 4,873,750 FY21 Actual 4,749,576 FY22 Actual 5,239,670 FY23 Budget 4,900,000 FY24 Approved 5,300,000

^{*}Any other necessary interventions according to Incident protocols-charges will vary depending on intervention.

Recreation – Park Admission

Admission Fees collected for Ashley River Park.

Account Number:

101-5110-347.30-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: Fee Schedule effective July 1, 2023

Fee Schedule:

Admission Fees

	Resident/Dorchester	
Term	County Business	Non-Resident
Daily ***	\$2	\$2
Annual Pass ⁺ (9 passengers or less)	\$40	\$80
Senior Annual Pass (Available to ages 60+)	\$25	\$50
Community Bus Annual Pass**** (No commercial bus groups)	\$100	\$100
Commercial Bus Annual Pass	\$250	\$500

Exemptions: Free: Children 3 and under; Holder of Disabled Parking Placard.

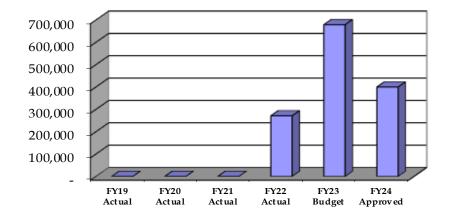
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Recreation

Fiscal History

Ashley River Park opened March 2022.



FY19 Actual FY20 Actual FY21 Actual FY22 Actual 271,173
FY23 Budget 678,860
FY24 Approved 400,000

Recreation – Facility Rentals

Rental Fees collected for Ashley River Park, Davis-Bailey Park, and Texas Community Park.

Account Number:

101-5110-347.31-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: Fee Schedule effective July 1, 2023

Fee Schedule:

Ashley River Park:

Term	Resident/Dorchester County Business	Non-Resident	Non-Profit Charitable Organization*
Monday-Thursday Full Day – 9:00AM-9:30PM	\$1,000	\$1,250	\$500
Monday-Thursday Half Day 8:00AM-2:30PM or 4:00PM- 10:30PM**	\$600	\$750	\$300
Friday & Sunday Full Day 8:00AM-10:30PM	\$1,500	\$1,875	\$750
Friday & Sunday Half Day 8:00AM-2:30PM or 4:00PM-10:30PM**	\$800	\$1,000	\$400
Saturday Full Day 8:00AM-10:30PM	\$2,500	\$3,125	\$1,250
Saturday Half Day 8:00AM-2:30PM or 4:00PM-10:30PM**	\$1,400	\$1,750	\$700

⁻Fees may be waived for Dorchester County official meetings, Dorchester County events, or other governmental use.

Tent Rental Fees (optional service with booking the Ashley River Pavilion)

	Resident/Dorchester		Non-Profit Charitable
Term	County Business	Non-Resident	Organization*
Same Term as Pavilion Rentals	\$1,000	\$1,250	\$500

Table and Chair Rental Fees (optional service with booking the Ashley River Pavilion)

Table and chair setup and breakdown fee	\$200
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Picnic Shelter Rental Rates

Term	Resident/Dorchester County Business	Non-Resident	Non-Profit Charitable Organization*
Full Day 8:00AM - Close	\$300	\$375	\$150
Half Day 8:00AM-1:00PM or 2:00PM-Close	\$175	\$219	\$88

Screened Porch Rental Fees

Term	Resident/Dorchester County Business	Non-Resident	Non-Profit Charitable Organization*
Per Hour (3 Hour Minimum)	\$50	\$63	\$25

Event Lawn is available for rent subject to negotiated agreement executed by the County Administrator.

Admission Fees

Resident/Dorchester

Term	County Business	Non-Resident
Daily ***	\$2	\$2
Annual Pass [†] (9 passengers or less)	\$40	\$80
Senior Annual Pass (Available to ages 60+)	\$25	\$50
Community Bus Annual Pass**** (No commercial bus groups)	\$100	\$100
Commercial Bus Annual Pass	\$250	\$500

^{*}Non-Profit and charitable organization pricing not guaranteed Friday-Sunday during peak season, April – October.

May not book more than 90 days in advance. Proof of nonprofit status required to book.

as to not restrict availability for full-day rentals.

+All Dorchester County Parks and Recreation Department staff, full-time and part-time, no fee for entry. All other Dorchester County Employees – Annual Pass \$20.

^{**}Times include set up, breakdown and clean-up. Only available 30 days prior to event, subject to availability, so

^{***}Free: Children 2 and under; Holder of Disabled Parking Placard.

^{****}Community Bus – School groups, daycares, churches, and organizations bringing large buses. No Commercial groups.

Davis-Bailey Park:

Pavilion Rental Fees

Term	Resident/Dorchester County Business	Non-Resident	Non-Profit Charitable Organization*
Full Day – 8:00AM - Close	\$250	\$313	\$125
Half Day - 8:00AM-2:30PM or 4:00PM- 10:30PM**	\$150	\$188	\$75

Athletic Fields

Resident/Dorchester

Field	County Business	Non-Profit/Charitable Rate**
Baseball Field	\$100	\$50
Soccer Field	\$100	\$50

Field Preparations

Service	Cost
Dragging Fields	\$45
Line Marking	\$45
Dragging & Line Marking	\$70
Use of Lights	\$10 per hour

^{*}Recreational league fees charged separately.

Staffing Requirements (A minimum of three hours)

Park Operations Aide	\$14 per hour
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Hours with Aide(s)	Fields in Use	Cost
3 Hours with 1 Aide	1	\$42
3 Hours with 2 Aides	2	\$84
4 Hours with 1 Aide	1	\$56
4 Hours with 2 Aides	2	\$112

Staffing fees subject to change based on annual adjustments.

^{**}Non-Profit and charitable organization pricing not guaranteed Friday-Sunday during peak season, April – October. May not book more than 90 days in advance. Proof of nonprofit status required to book.

Other Rental Fees

- 1. Partnership agreements may be considered for active recreation, sports teams, and league play on the athletic fields (baseball fields, soccer fields, etc.). A separate fee schedule will apply. A calendar with dates and fees is on the RecDesk site with a schedule for play availability. See the Dorchester County Parks and Recreation website for more details.
- 2. For all other use of the baseball fields and soccer fields for non-sports team play and league play, the fields can be rented on a first-come, first-served basis when not being used for other programming. Please refer to the calendar for availability.

Texas Community Park:

Rental Fees

Term	Resident/Dorchester County Business	Non-Resident	Non-Profit Charitable Organization*
Full Day – 8:00AM to Park Close	\$100	\$125	\$50

Food Truck Vendor Fee Schedule

Term	Truck/Trailer	Push Cart
Monday – Friday, 4 Hour Slot	\$75	\$50
Saturday, Sunday, Holiday or Spring Break - 4 Hour Slot	\$100	\$75

Alcohol Fee (Alcohol must be distributed by bar tending service)

Ashley River Park	\$50
Davis-Bailey Park	\$50

Damage Deposits

Ashley River Park Pavilion	\$1,000
Davis-Bailey Park Pavilion	\$250
Texas Community Park Center	\$150

Payments and Cancellations:

- 1. Returned checks are subject to a fee of \$35.00.
- 2. 50% refund (50% penalty) for all cancellations. 10% penalty to reschedule within 30 days of reservation date.

Rescheduling within 30 days is allowed only one time. Second instance would result in cancellation and required 50% penalty.

- 3. Please allow up to 21 days to receive check refunds for cash/check payments.
- 4. If admission tickets were issued as part of the reservation, all tickets must be returned to receive any refund.

A 3% convenience fee may be assessed on all credit card transactions.

Exemptions: None

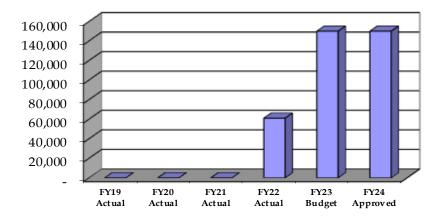
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Recreation

Fiscal History

As this is a new revenue stream, there is not sufficient history to determine trends, though increases in rental fees are anticipated.



FY19 Actual FY20 Actual FY21 Actual FY22 Actual 61,103
FY23 Budget 150,000
FY24 Approved 150,000

Recreation – Program Fees

Revenue received from programs such as, Family Fishing Clinic and Fun Fins Preventable Drowning Program, held by Dorchester County Parks.

Account Number:

101-5110-347.32-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: Administrative Directive

Fee Schedule: As determined by each program and approved by County Administrator

Exemptions: None

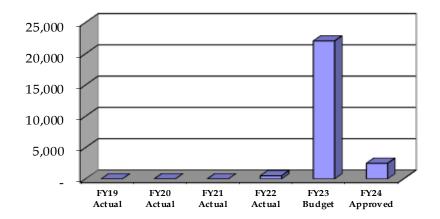
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Recreation

Fiscal History

As this is a new revenue stream, there is no prior history. Anticipated increased revenue as more programs are offered.



FY19 Actual FY20 Actual FY21 Actual FY22 Actual 500
FY23 Budget 22,050
FY24 Approved 2,500

Recreation – Vendor Fees

Revenue received from vendors to provide food and beverage sales for use at Dorchester County Parks.

Account Number:

101-5110-347.34-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: Fee Schedule effective July 1, 2023

Fee Schedule:

Food Truck Vendor Fee Schedule

Term	Truck/Trailer	Push Cart
Monday – Friday, 4 Hour Slot	\$75	\$50
Saturday, Sunday, Holiday or Spring Break - 4 Hour Slot	\$100	\$75

Alcohol Fee (Alcohol must be distributed by bar tending service)

Ashley River Park	\$50
Davis-Bailey Park	\$50

Damage Deposits

	Ashley River Park Pavilion	\$1,000
	Davis-Bailey Park Pavilion	\$250
Te	xas Community Park Center	\$150

Exemptions: None

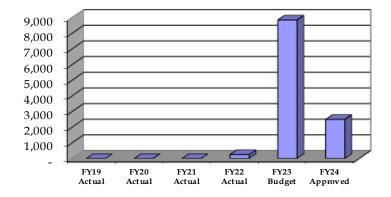
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Recreation

Fiscal History

As this is a new revenue stream, there is not sufficient history to determine trends.



FY19 Actual FY20 Actual FY21 Actual FY22 Actual 250
FY23 Budget 8,850
FY24 Approved 2,500

Recreation – Concessions

Revenue received from the sale of food/beverages/snacks at Dorchester County Parks.

Account Number:

101-5110-347.35-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: Administrative Directive

Fee Schedule: As published at Park and Approved by County Administrator

Exemptions: None

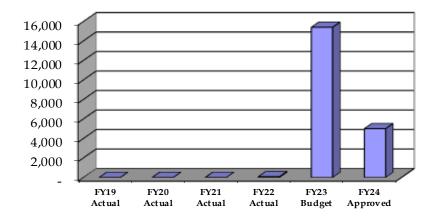
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Recreation

Fiscal History

As this is a new revenue stream, there is not sufficient history to determine trends.



FY19 Actual FY20 Actual FY21 Actual FY22 Actual 76
FY23 Budget 15,400
FY24 Approved 5,000

Recreation – Sponsorships

Revenue received from outside organizations exchanging goods or services for marketing support.

Account Number:

101-5110-347.37-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: Administrative Directive

Fee Schedule: As published at Park and Approved by County Administrator

Exemptions: None

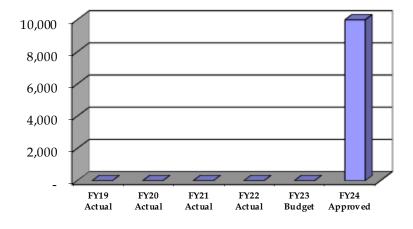
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Recreation

Fiscal History

Sponsorships are determined by the number of organizations that seek out marketing support. It is a new revenue stream and will be dependent on organizations financial contributions.



FY19 Actual FY20 Actual FY21 Actual FY22 Actual FY23 Budget FY24 Approved 10,000

Recreation – Retail Sales

Revenue received from the sale of merchandise at Dorchester County Parks.

Account Number:

101-5110-347.39-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: Administrative Directive

Fee Schedule: As published at Park and Approved by County Administrator

Exemptions: None

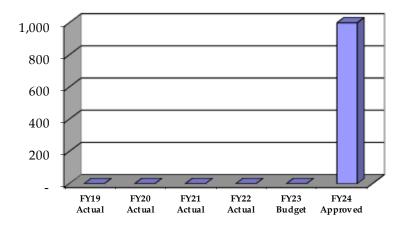
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Recreation

Fiscal History

Retail sales are measured by durable and non-durable goods. This is a new revenue stream that is based on the economy and thus can vary.



FY19 Actual FY20 Actual FY21 Actual FY22 Actual FY23 Budget FY24 Approved 1,000

Recreation – Vending Machine Sales

Revenue received from the sale of food/beverages/snacks at Dorchester County Parks.

Account Number:

101-5110-347.40-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: Administrative Directive

Fee Schedule: As published at Park and Approved by County Administrator

Exemptions: None

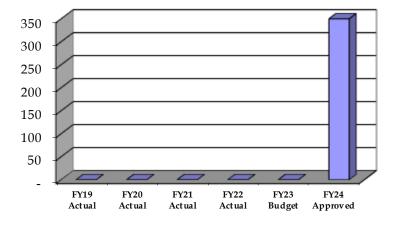
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Recreation

Fiscal History

Vending Machine Sales are based on consumer demand for on the go snacks and beverages. The revenue stream is new, and the data is unpredictable.



FY19 Actual FY20 Actual FY21 Actual FY22 Actual FY23 Budget FY24 Approved 350

Clerk of Court – Court Fines-County

Fines imposed by a Judge for criminal violations in the Court of General Sessions.

Account Number:

101-1221-351.11-00

Type:

Fines and Penalties

Revenue Collection Information

Collection Authorization: Statutory Provisions for the Distribution of Revenue

SC Code of Laws 14-1-205 and 14-17-720

Fee Schedule: See Attached Listing of Fines and the breakdown for each fine. As a

general rule, 56% of the fine is retained in this revenue line item by Dorchester County, while 44% of the fine is remitted to the State of

South Carolina.

Any person who is convicted, pleads guilty or nolo contendere to, or forfeits bond in payment of a fine for an offense tried in general sessions court, pay an assessment in an amount equal to 107.5% of the fine actually imposed. If a portion of the fine is suspended, the assessment is calculated on the amount of the fine that is not suspended. The assessment cannot be waived, reduced, or suspended. Dorchester County retains 35.35% of the revenue generated by the assessment in a Victims Advocate Fund while 64.65% of the assessment is remitted to

the State of South Carolina.

Exemptions: None

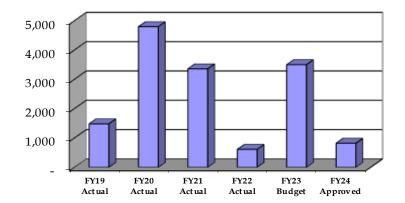
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County Clerk of Court

Revenue Collector: Dorchester County Clerk of Court

Fiscal History

Clerk of Court fees are determined by the number of fines imposed by a Judge. This revenue tends to fluctuate from year to year.



FY19 Actual	1,483
FY20 Actual	4,795
FY21 Actual	3,358
FY22 Actual	611
FY23 Budget	3,500
FY24 Approved	820

Clerk of Court – Fines (Bond Forfeitures)

Funds generated from Bond Forfeitures or Estreatment. Estreatments are issued by the Solicitor and ordered by the Circuit Court Judge.

Account Number:

101-1221-351.14-00

Type:

Fines and Penalties

Revenue Collection Information

Collection Authorization: Statutory Provisions for the Distribution of Revenue

SC Code of Laws 17-15-260

Fee Schedule: Charges are assessed by a Judge and vary depending on the violation

and type of bond. The County retains 50% of the Bond Estreatment

amount.

Exemptions: None

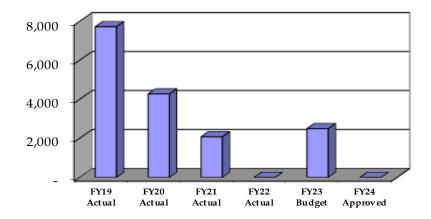
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County Clerk of Court

Revenue Collector: Dorchester County Clerk of Court

Fiscal History

Bond forfeitures are determined by the Solicitor. This revenue tends to fluctuate from year to year.



7,729
4,281
2,083
-
2,500
-

Family Court - Court Fines-County

Fines imposed by a judge for violations of family law.

Account Number:

101-1230-351.11-00

Type:

Fines and Penalties

Revenue Collection Information

Collection Authorization: Statutory Provisions for the Distribution of Revenue

SC Code of Laws 14-1-205

Fee Schedule: A fine assessed at the discretion of the judge, the charges can vary

between \$50.00 and \$1,500.00. These charges are split between the County and the State. Dorchester County retains 56% of the charge, while 44% is turned over to the state. This revenue line item represents

the county portion only.

Exemptions: None

Frequency of Collection: When Ordered

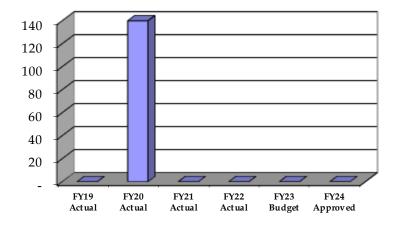
Method of Payment: Payments are made directly to Dorchester County Clerk of Court/Family

Court Division

Revenue Collector: Dorchester County Clerk of Court/Family Court Division

Fiscal History

Family Court fines are determined at the discretion of the judge. This revenue tends to fluctuate from year to year.



FY19 Actual FY20 Actual 140
FY21 Actual FY22 Actual FY23 Budget FY24 Approved -

Magistrate - County Fines/St. George

Fines imposed for violations for a variety of issues, including restraining orders, traffic violations and criminal cases.

Account Number:

101-1252-351.42-02

Type:

Fines and Penalties

Revenue Collection Information

Collection Authorization: Statutory Provisions for the Distribution of Revenue

Fee Schedule: See Attached List

A portion of all fines on the attached list must be remitted to the state. Only the portion of the fine that is retained by Dorchester County is posted to this Revenue line item. The State portion is posted to a line item dedicated for remittance to the State. The County portion of the fine on the Violation listing is called a "fine" while the State portion is referred

to as an "assessment".

Exemptions: None

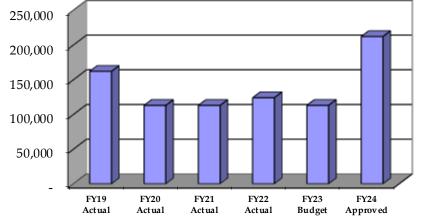
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Magistrate

Fiscal History

Magistrate fees are determined by the number of cases handled each year. This revenue will fluctuate from year to year based on staffing levels with both the SC Highway Patrol as well as Dorchester County Sheriff's Office.



FY19 Actual 161,989
FY20 Actual 112,918
FY21 Actual 112,926
FY22 Actual 123,903
FY23 Budget 113,000
FY24 Approved 212,073

Magistrate - County Fines/Summerville

Fines imposed for violations for a variety of issues, including restraining orders, traffic violations and criminal cases.

Account Number:

101-1252-351.42-09

Type:

Fines and Penalties

Revenue Collection Information

Collection Authorization: Statutory Provisions for the Distribution of Revenue

Fee Schedule: See Attached List

A portion of all fines on the attached list must be remitted to the state. Only the portion of the fine that is retained by Dorchester County is posted to this Revenue line item. The State portion is posted to a line item dedicated for remittance to the State. The County portion of the fine on the Violation listing is called a "fine" while the State portion is referred

to as an "assessment".

Exemptions: None

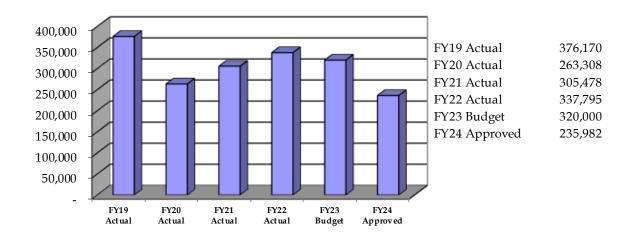
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Magistrate

Fiscal History

Magistrate fees are determined by the number of cases handled each year. This revenue tends to fluctuate from year to year based on patrol officers staffing levels with both the SC Highway Patrol as well as Dorchester County Sheriff's Office.



Violation Updated 07/02/2019	8 5	o i Offens	Offense Section	Penalty Section	Minimum		Mininum	Minimum Fine With	ž		Maximu	Maximum Fine With	Mandatory Court	Recommended
Tleverette@secourts.org	8						,	Assessments				Assessments	Appearance	Roadside D
Alcohol; Minor, False Representation of Age to Obtain Liquors	1259	63-19-2450(A)		63-19-2450(B)	\$ 100.00	or both	0 Days	\$ 257.50	\$ 200.00	or both	30 Days	\$ 465.00		\$ 275.00
Alcohol; Minor In Possession	2460	63-19-2450(A)		63-19-2450(B)	\$ 100.00	or both	ш	\$ 257.50	\$ 200.00		-	\$ 465.00	**	
Alcoholic Beverage; Purchasing for Minor 1st	604	61-4-80		61-4-80(1)	\$ 200.00	or both	0 Days	\$ 465.00	\$ 300.00	or both	30 Days	\$ 672.50		\$ 470.00
Alcoholic Beverage; Sale to Underage Persons 1st	230	61-6-4080(A)		61/6/4080(A)(1)	\$ 200.00	or both	0 Days	\$ 465.00	\$ 300.00	or both	30 Days	\$ 672.50		\$ 470.00
Alcoholic Beverage; Transfer to Underage Person's 1st	2495	61-6-4070		61-6-4070(A)(1)	\$ 200.00	or both	Н	\$ 465.00	\$ 300.00	or both	_	\$ 672.50		
Alcoholic Beverage; Transportation in motor vehicle	607	61-6-4020		61-6-4020	- \$	or	0 Days	\$ 50.00	\$ 100.00	or	30 Days	\$ 257.50		\$ 257.50
Beer or Wine; Purchasing with False ID	602	61-04-60		61-4-60	\$ 100.00	or both	ш	\$ 257.50	\$ 200.00	or both	30 Days	\$ 465.00		\$ 262.50
Beer or Wine; Sale to Underage Persons 1st	240	61-4-50(A))	61-4-50(A)(1)	\$ 200.00	or both	0 Days	\$ 465.00	\$ 300.00	or both	_	\$ 672.50		\$ 470.00
Beer or Wine; Transfer to Underage Persons 1st	2494	61-4-90		61-4-90(A)(1)	\$ 200.00	or both	0 Days	\$ 465.00	\$ 300.00	or both	30 Days	\$ 672.50		\$ 470.00
Beer, Minor In Possession Of	1257	63-19-2440(A)		63192440(A)	\$ 100.00	or both	ш	\$ 257.50	\$ 200.00	or both	30 Days	\$ 465.00		\$ 262.50
Blue Light; Failure to Stop	65	56-5-750(A)		56-5-750(B)(1)	\$ 500.00	-		\$ 1,062.50	- \$	or	3 Years	. \$		89
Blue Light; Possession, Use of	2809	56-5-4700(D)		56-5-6190	- \$	or	0 Days	- \$	\$ 100.00	or	30 Days	\$ 232.50		\$ 155.00
Brake Equipment, Defective, Improper	3046	4 56-5-4850		56-5-6190	•	ъ	0 Days	*	\$ 100.00	or	30 Days	\$ 232.50		\$ 155.00
Brake Light(s) Stop Lamps Required	3228	2 56-5-4560		56-5-6190	. \$	o	0 Days	- \$	\$ 100.00	0C	30 Days	\$ 232.50		\$ 155.00
Child Endangerment (56-5-2930) DUI 1st	2395	56-5-2947		36-5-2947	. \$	See Law	0 Days	*	\$ 200.00	See Law	v 0 Days	\$ 440.00		\$ 400.00
Child Endangerment (56-5-2945) DUI Great Bodily Injury or Death	2395	56-5-2947		56-5-2947	\$ 2,550.00	SeeLaw	0 Days	\$ 5,453.25	\$ 5,050.00	See Law	v 30 Days	\$ 10,640.75		SĐ
Child Endangerment (56-5-750) Fail to Stop Blue Light	2395	56-5-2947		36-5-2947	•	SeeLaw	_	•	\$ 250.00	See Law		\$ 543.75		\$ 425.00
Child Restraint	3183	56-5-6410		56-5-6450	. \$		0 Days	*	\$ 150.00		0 Days	\$ 336.25		\$ 155.00
Cigarettes or Tobacco; Purchase, Possession	3201	16-17-500(E)	,	16-17-500(E)	\$ 25.00		0 Days	\$ 101.88	\$ 25.00		0 Days	\$ 101.88		\$ 101.88
Cigarettes or Tobacco; Supply Minors with 1st	749	16-17-500		16-17-500(D)(1)(a)	\$ 100.00		0 Days	\$ 257.50	\$ 200.00		0 Days	\$ 465.00		\$ 262.50
Commercial Drivers License No / Improper CDL 1st	2086	0 56-1-2070(B)		56-1-2070(B)	\$ 150.00	b	30 Days	\$ 336.25	\$ 200.00	0	30 Days	\$ 440.00		\$ 440.00
Commercial Drivers License No / Improper CDL 2st	2583	0 56-1-2070(B)		56-1-2070(B)	\$ 250.00	ь	45 Days	\$ 618.75	\$ 500.00	ь	45 Days	\$ 1,137.50		SS
Commercial Drivers License Subject to Disqualification 1st	3655 (0 56-1-2070(D)(2)	П	56-1-460	\$ 300.00	ъ	30 Days	\$ 647.50	\$ 300.00	ю	30 Days	\$ 647.50		\$ 647.50
Commercial Drivers License Subject to Disqualification 2nd	3656	0 56-1-2070(D)(2)	١	56-1-460	\$ 600.00	ъ	60 Days	\$ 1,270.00	\$ 600.00	ь	60 Days	\$ 1,270.00		\$ 1,270.00
Commercial Drivers License Subject to Disqualification 3rd	3657 (0 56-1-2070(D)(2)	١	56-1-460	\$ 1,000.00	ъ	90 Days	\$ 2,100.00	\$ 1,000.00	ю	6 Months	\$ 2,100.00		\$ 2,100.00
Commercial Drivers License Suspended / Revoked / Canceled 1st	3655	0 56-1-2070 (D) (1)	- 1	56-1-460	\$ 300.00	b	30 Days	\$ 647.50	\$ 300.00	ю	30 Days	\$ 647.50		\$ 647.50
Commercial Drivers License Suspended / Revoked / Canceled 2nd	3656	0 56-1-2070 (D) (1)	- 1	56-1-460	\$ 600.00	ь	60 Days	\$ 1,270.00	\$ 600.00	6	60 Days	\$ 1,270.00		\$ 1,270.00
Commercial Drivers License Suspended / Revoked / Canceled 3rd	3657	0 56-1-2070 (D) (1)		56-1-460	\$ 1,000.00	ь	90 Days	\$ 2,100.00	\$ 1,000.00	ь	6 Months	\$ 2,100.00		\$ 2,100.00
Disobedience (Authorized Persons Directing Traffic)	2488	4 56-5-740		56-5-6190	•	ø	0 Days	•	\$ 100.00	0	30 Days	\$ 232.50		\$ 155.00
Disorderly Conduct	622	16-17-530		16-17-530	•	b	0 Days	\$ 50.00	\$ 100.00	or	30 Days	\$ 257.50		\$ 257.50
Display Obscene Bumper Sticker	2121	56-5-3885(A)		56-5-3885(D)	•		0 Days	•	\$ 200.00		0 Days	\$ 440.00		\$ 155.00
Disregarding Traffic Signal	2489	4 56-5-950		56-5-6190	•	ъ	0 Days	•	\$ 100.00	0	30 Days	\$ 232.50		\$ 155.00
Disregarding Traffic Control Device	2489	4 56-5-950		56-5-6190	•	ъ	0 Days	•	\$ 100.00	ю	30 Days	\$ 232.50		\$ 155.00
Door Opening Into Traffic Flow	3253	56-5-3822		56-5-6190	•	ъ	0 Days	•	\$ 100.00	0	30 Days	\$ 232.50		\$ 155.00
Drivers License; Altered	2060	56-1-515(2))	56-1-515(4)	•		0 Days	•	\$ 100.00	6	30 Days	\$ 232.50	**	\$ 232.50
Drivers License; Classified Violations (Not Class A, B, C)	3241	56-1-130		56-1-500	•	ъ	0 Days	•	\$ 100.00	ŏ	30 Days	\$ 232.50		\$ 155.00
Drivers License; Failure To Change Address On	3256	56-1-230		56-1-500	•	ь	0 Days	•	\$ 100.00	ь	30 Days	\$ 232.50		\$ 100.00
Drivers License; Failure To Surrender 1st	2049	56-1-350		56-1-350	\$ 100.00	ъ	30 Days	\$ 232.50	69	6	30 Days	69		
	0000	(0/070		070 1 040				,	-					

	L						Minimum Fine				Maximum	Mandatory	
	Code n	Offense Section	Penalty Section	Minimum Fine		Mininum Jail	With	Maximum Fine		Maximu m Jail	_ &	Court	Recommended Roadside Bond
Tleverette@secourts.org	s t												
Drivers License; Lending / Borrow 1st	2058	56-1-510(2)	56-1-510	. \$	o	0 Days	- \$	\$ 200.00	or	30 Days	\$ 440.00		\$ 237.50
Drivers License; Lending / Borrow 2nd & Sub	2057	56-1-510(2)	56-1-510		ğ	0 Days		\$ 500.00	or	6 Months	\$ 1,062.50		SS
Drivers License; No 1st	701	56-1-20	56-1-440	\$ 50.00	Q	30 Days	\$ 128.75	\$ 100.00	or	30 Days	\$ 232.50		\$ 232.50
Drivers License; No 2nd Summary Court Jurisdiction	93	56-1-20	56-1-440	\$ 500.00	or both	45 Days	\$ 1,062.50	\$ 500.00	or both	45 Days	\$ 1,062.50		\$ 1,062.50
Drivers License; No 3rd Summary Court Jurisdiction	94	56-1-20	56-1-440		Jail	45 Days			Jail	6 Months			Jail Only
Drivers License; Not In Possession 1st	2509	56-1-190	56-1-500	. \$	or	0 Days	- \$	\$ 100.00	or	30 Days	\$ 232.50		\$ 155.00
Drivers License; No; Moped 1st	2061	56-1-1720	56-1-1720	\$ 25.00	or	0 Days	\$ 76.88	\$ 50.00	or	30 Days	\$ 128.75		\$ 128.75
Drivers License; No; Moped 2nd & Sub.	2062	56-1-1720	56-1-1720	\$ 50.00	or	0 Days	\$ 128.75	\$ 100.00	or	30 Days	\$ 232.50		\$ 200.00
Drivers License; Not In Possession; Moped		56-2-3000	56-2-4000	. \$	o	0 Days	- \$	\$ 100.00	or	30 Days	\$ 232.50		\$ 155.00
Drivers License; Possession of More Than 1	3251	56-1-20	56-1-500	. \$	o	0 Days	. \$	\$ 100.00	or	30 Days	\$ 232.50		\$ 150.00
Drivers License; Violation of Beginner's Permit	3219	56-1-50	56-1-500	. \$	or	0 Days	- \$	\$ 100.00	or	30 Days	\$ 232.50		\$ 155.00
Drivers License; Violation Of Restrictions (Glasses, Etc.)	2047	56-1-170(A)	56-1-170(A)	. \$	or	0 Days	. \$	\$ 100.00	or	30 Days	\$ 232.50		\$ 155.00
Drivers License; Violation Of Special Restricted (16 Yrs Old)	2056	56-1-180	56-1-500		ď	0 Days		\$ 100.00	or	30 Days	\$ 232.50		\$ 155.00
Driving Left Of Center	2511 2	56-5-1810	56-5-6190		Ø	0 Days		\$ 100.00	or	30 Days	\$ 232.50		\$ 155.00
Driving on Divided Highways Crossing Median or U-Tum	3222 4	56-5-1920	56-5-6190		ď	0 Days		\$ 100.00		30 Days	\$ 232.50		\$ 155.00
Driving upon sidewalk	3225	56-5-3835	56-5-6190		б	0 Days		\$ 100.00	o	30 Days	\$ 232.50		\$ 155.00
Drug Paraphe malia Possess of	2428	44-53-391	44-53-391		o	0 Days		\$ 500.00	or	0 Days	\$ 500.00		\$ 500.00
DUAC 1st Less than .10 After Feb 10, 2009 with BA	3366	56-5-2933	56-5-2933(1)	\$ 400.00	ď	48 Hours	\$ 1,017.00	\$ 400.00	and	30 Days	\$ 1,017.00	**	\$ 1,017.00
DUAC 1st .10 to Less than .16 After Feb 10, 2009 with BA	3367	56-5-2933	56-5-2933(1)	\$ 500.00	б	72 Hours	\$ 1,224.50	\$ 500.00	and	30 Days	\$ 1,224.50	**	\$ 1,224.50
DUAC 1st.16 or Greater After Feb 10, 2009 with BA	3368	56-5-2933	56-5-2933(1)	\$ 1,000.00	ø	30 Days	\$ 2,262.00	\$ 1,000.00	and	90 Days	\$ 2,262.00	*	\$ 2,262.00
DUAC 2nd Less than . 10 After Feb 10, 2009 with BA	3369	56-5-2933	56-5-2933(2)	\$ 2,100.00	and	5 Days	\$ 4,619.50	\$ 5,100.00	and	1 Year	\$ 10,844.50		GS
DUAC 2nd . 10 to Less than . 16 After Feb 10, 2009 with BA	3370	56-5-2933	56-5-2933(2)	\$ 2,500.00	and	30 Days	\$ 5,449.50	\$ 5,500.00	and	2 Year	\$ 11,674.50	**	GS
DUAC 2nd . 16 or Greater After Feb 10, 2009 with BA	3371	56-5-2933	56-5-2933(2)	\$ 3,500.00	and	90 Days	\$ 7,524.50	\$ 6,500.00	and	3 Years	\$ 13,749.50	**	GS
DUAC 1st Before Feb 10, 2009	2965	56-5-2933	56-5-2940(1)	\$ 400.00	ъ	48 Hours	\$ 992.00	\$ 400.00	o	30 Days	\$ 992.00	**	\$ 992.00
DUI 1st After Feb 10, 2009 NO BA	3353	56-5-2930	56-5-2930(1)	\$ 400.00	b	48 Hours	\$ 992.00	\$ 400.00	and	30 Days	\$ 992.00	*	\$ 992.00
DUI 1st Less than .10 After Feb 10, 2009 with BA	3353	56-5-2930	56-5-2930(1)	\$ 400.00	ъ	48 Hours	\$ 1,017.00	\$ 400.00	and	30 Days	\$ 1,017.00	:	\$ 1,017.00
DUI 1st .10 to Less than .16 After Feb 10, 2009 with BA	3354	56-5-2930	56-5-2930(1)	\$ 500.00	ъ	72 Hours	\$ 1,224.50	\$ 500.00	and	30 Days	\$ 1,224.50	:	\$ 1,224.50
DUI 1st .16 or Greater After Feb 10, 2009 with BA	3355	56-5-2930	56-5-2930(1)	\$ 1,000.00	ъ	30 Days	\$ 2,262.00	\$ 1,000.00	and	90 Days	\$ 2,262.00	:	\$ 2,262.00
DUI 2nd After Feb 10, 2009 NO BA	3356	56-5-2930	T	\$ 2,100.00	and	5 Days	\$ 4,594.50	\$ 5,100.00	and	1 Year	\$ 10,819.50	:	GS
DUI 2nd Less than .10 After Feb 10, 2009 with BA	3356	56-5-2930	56-5-2930(2)	\$ 2,100.00	and	5 Days	\$ 4,619.50	\$ 5,100.00	and	1 Year	\$ 10,844.50	*	GS
DUI 2nd .10 to Less than .16 After Feb 10, 2009 with BA	3357	56-5-2930	56-5-2930(2)	\$ 2,500.00	and	30 Days	\$ 5,449.50	\$ 5,500.00	and	2 Year	\$ 11,674.50	:	GS
DUI 2nd .16 or Greater After Feb 10, 2009 with BA	3358	56-5-2930	56-5-2930(2)	\$ 3,500.00	and	90 Days	\$ 7,524.50	\$ 6,500.00	and	3 Years	\$ 13,749.50	:	GS
DUI 1st Before Feb 10, 2009	623	56-5-2930	56-5-2940(1)	\$ 400.00	b	48 Hours	\$ 992.00	\$ 400.00	o	30 Days	\$ 992.00	:	\$ 992.00
DUI 2 nd <i>Before</i> Feb 10, 2009	163	56-5-2930	56-5-2940	\$ 2,100.00	and	5 Days	\$ 4,594.50	\$ 5,100.00	and	1 Year	\$ 10,819.50	*	GS
DUI Felony Causing Great Bodily Injury After Feb 10, 2009 with BA	406	56-5-2945(A)	56-5-2945(A)(1)	\$ 5,100.00	and	30 Days	\$ 10,744.50	\$ 10,100.00	and	15 Years	\$ 21,119.50	:	GS
DUI Felony Causing Great Bodily Injury Before Feb 10, 2009	406	56-5-2945(A)	56-5-2945(A)(1)	\$ 5,100.00	and	30 Days	\$ 10,744.50	\$ 10,100.00	and	15 Years	\$ 21,119.50	:	GS
DUI Felony Death Results After Feb 10, 2009 with BA	395	56-5-2945(A)	56-5-2945(A)(2)	\$ 10,100.00	and	1 Year	\$ 21,119.50	\$ 25,100.00	and	25 Years	\$ 52,244.50	:	GS
DUI Felony Death Results Before Feb 10, 2009	395	56-5-2945(A)	56-5-2945(A)(2)	\$ 10,100.00	and	1 Year	\$ 21,094.50	\$ 25,100.00	and	25 Years	\$ 52,244.50	*	GS
DUS 1st for DUI	2054	56-1-460	56-1-460(A)(2)(a)	\$ 300.00	ъ	10 Days	\$ 647.50	\$ 300.00	ō	30 Days	\$ 647.50	*	\$ 647.50

Violation Updared 07/02/2019	CDR	Offense Section	Penalty Section	Minimum		Mininum	Minimum Fine With	Maximum		Maximu	Maximum Fine With	Mandatory	Recommended Posteids Bond
Theverethe@secourts.org		t s				5	Assessments			5	Assessments	Appearance	on an
DUS 2nd for DUI	2055	56-1-460	56-1-460(A)(2)(b)	\$ 600.00	or	60 Days	\$ 1,270.00	\$ 600.00	o	6 Months	\$ 1,270.00	**	SS
DUS 3rd & Subsequent for DUI	926	56-1-460	56-1-460(A)(2)(c)	\$ 1,000.00	and	6 Months	\$ 2,100.00	\$ 1,000.00	and	3 Years	\$ 2,100.00	**	89
DUS 1st for Fix Period	624	56-1-460	56-1-460(A)(1)(a)	\$ 300.00	or both	0 Days	\$ 647.50	\$ 300.00	or both	30 Days	\$ 647.50	**	\$ 647.50
DUS 2nd for Fix Period	174	56-1-460	56-1-460(A)(1)(b)	\$ 600.00	or both	0 Days	\$ 1,270.00	00'009 \$	or both	60 Days	\$ 1,270.00	**	\$ 1,270.00
DUS 3rd & Subsequent for Fix Period (JAIL TIME)	3798	56-1-460	56-1-460(A)(1)(c)	\$ 1,000.00	and	0 Days	\$ 2,100.00	\$ 1,000.00	and	90 Days	\$ 2,100.00	**	\$ 2,100.00
DUS 3rd & Subsequent for Fix Period (HOME DETENTION)	3798	56-1-460	56-1-460(A)(1)(c)			0 Days	\$ 25.00		Ц	90 Days	\$ 25.00	**	\$ 2,105.00
DUS 1st for Property Taxes	3093	12-37-2740(A)	12-37-2740(B)(1)	. \$		0 Days	\$ 50.00	\$ 50.00		0 Days	\$ 153.75		133.75
DUS 2nd for Property Taxes	3094	12-37-2740(A)	12-37-2740(B)(2)			0 Days	\$ 50.00	\$ 250.00		0 Days	\$ 568.75		\$ 155.00
DUS 3rd & Subsequent for Property Taxes	3095	12-37-2740(A)	12-37-2740(B)(3)	•		0 Days	\$ 50.00	\$ 500.00	or both	30 Days	\$ 1,087.50		573.75
Endangerment of a highway worker - no physical injury	3872	56-5-1535	56-05-1535(B)(1)	\$ 500.00		0 Days	\$ 1,087.50	\$ 1,000.00		0 Days	\$ 2,125.00		\$ 1,606.25
Endangerment of a highway worker - physical injury	3873 4	4 56-5-1535	56-05-1535(B)(2)	\$ 1,000.00		0 Days	\$ 2,125.00	\$ 2,000.00		0 Days	\$ 4,200.00		\$ 3,162.50
Endangerment of a highway worker - great bodily injury	3874 4	56-5-1535	56-05-1535(B)(3)	\$ 2,000.00		0 Days	\$ 4,200.00	\$ 5,000.00		0 Days	\$ 10,425.00		\$ 7,312.50
Failure to Appear as Required by Uniform Traffic Citation	2192	56-25-40(b)	56-25-40(b)		o	0 Days	•	\$ 200.00	o	30 Days	\$ 440.00		NA
Failure To Dim - From Oncoming 500 Ft - Behind 200 Ft	3040	2 56-5-4780	56-5-6190	. \$	o	0 Days	•	\$ 100.00	or	30 Days	\$ 232.50		\$ 155.00
Failure To Yield (Disregarding stop sign)	2515	4 56-5-2330(b)	56-5-6190		or	0 Days	•	\$ 100.00	o	30 Days	\$ 232.50		\$ 155.00
Failure To Yield (Disregarding yield sign)	2516	4 56-5-2330(c)	56-5-6190		Ø	0 Days	•	\$ 100.00	0	30 Days	\$ 232.50		\$ 155.00
Failure To Yield (Emergency Vehicle)	3249	4 56-5-2360	56-5-6190		ď	0 Days	•	\$ 100.00	ю	30 Days	\$ 232.50		\$ 232.50
Failure To Yield (Left Tum)	2571	4 56-5-2320	56-5-6190	•	ğ	0 Days	•	\$ 100.00	6	30 Days	\$ 232.50		\$ 155.00
Failure To Yield (Pedestrian)	3351	56-5-3250	56-5-6190	•	ğ	0 Days	•	\$ 100.00	ь	30 Days	\$ 232.50		\$ 155.00
False Information To Police	1223	16-17-725	16-17-725		ğ	0 Days	\$ 50.00	\$ 200.00	ь	30 Days	\$ 465.00		\$ 250.00
Filing False Ins. Affidavit 1st	2174	56-10-260	56-10-260	\$ 100.00	ø	30 Days	\$ 232.50	\$ 200.00	ŏ	30 Days	\$ 440.00		\$ 440.00
Filing False Ins. Affidavit 2nd	2173	56-10-260	56-10-260	\$ 200.00	or both	30 Days	\$ 440.00	\$ 200.00	or both	30 Days	\$ 440.00	*	\$ 440.00
Filing False Ins. Affidavit 3rd	2172	56-10-260	56-10-260	•		45 Days	•	0	\rfloor	6 Months	9	**	SS CS
Fire Apparatus; Prohibited Following	2644	4 56-5-1960	56-5-6190	•	b	0 Days	•	\$ 100.00	ь	30 Days	\$ 232.50		\$ 155.00
Fire Box; Interference with, Giving False Alarms	308	16-17-570	16-17-570		b	60 Days	\$ 50.00	\$ 200.00	ь	N/A	\$ 465.00		જી
Fire Hose, Crossing Prohibited	3226	56-5-3850	56-5-6190		ğ	0 Days	•	\$ 100.00	ь	30 Days	\$ 232.50		\$ 155.00
Fireworks; Discharging from Vehicle 1ST	1293	23-35-120(4)	23-35-150(1)	•		0 Days	\$ 50.00	\$ 200.00	o	30 Days	\$ 465.00		\$ 155.00
Fireworks; Discharging from Vehicle 2nd	1294	23-35-120(4)	23-35-150(2)	\$ 500.00	or both	60 Days	\$ 1,162.50	\$ 2,500.00	or Both	_	\$ 5,312.50		SS CS
Following Too Closely	2510 4	4 56-5-1930	56-5-6190		ь	0 Days	•	\$ 100.00	ь	30 Days	\$ 232.50		\$ 155.00
Gas Drive Off; Failure to pay for gasoline	2814	16-13-185	16-13-185	•	or Both	0 Days	\$ 50.00	\$ 500.00	ю	30 Days	\$ 1,087.50		\$ 1,087.50
Headlight Defective	3041	2 56-5-4490	56-5-6190	•	Q	0 Days	•	\$ 100.00	0	30 Days	\$ 232.50		\$ 155.00
Headlight; When Required, Failing to Use; Motorcycle	2139	56-5-4460	56-5-4460			0 Days	•	\$ 25.00	ь	10 Days	\$ 76.88		\$ 65.00
Headlights Times when Vehicles Must be Equipped	2138	56-5-4450	56-5-4450	•		0 Days	•	\$ 25.00	_	0 Days	\$ 76.88		\$ 65.00
Headlights, Improper, Altered	3237	56-5-4840	56-5-6190	•	ğ	0 Days	•	\$ 100.00	ь	30 Days	\$ 232.50		\$ 155.00
Hit and Run Property Damage (Attended Vehicle)	2464	6 56-5-1220	56-5-1220(A)	\$ 100.00	or both	0 Days	\$ 232.50	\$ 5,000.00	or both	1 Year	\$ 10,400.00		SS
Hit and Run Property Damage (Unattended Vehicle)	3224	56-5-1240	56-5-6190		Q	0 Days	•	\$ 100.00	o	30 Days	\$ 232.50		\$ 155.00
Hitch Hiking Pedestrians Soliciting Rides or Business	2492	56-5-3180	56-5-6190		o	0 Days	•	\$ 100.00	0	30 Days	\$ 232.50		\$ 232.50
Improper Backing	3047	2 56-5-3810	56-5-6190	•	ò	0 Days	•	\$ 100.00	ю	30 Days	\$ 232.50		\$ 155.00
Improper Lane Change / Passing Unlawfully	3043	2 56-5-1900 (A)	56-5-6190	•	b	0 Days	•	\$ 100.00	ö	30 Days	\$ 232.50		\$ 155.00

							Minimum Fine				Maximum	Mandatory	
Updated 07/02/2019 Theverette@sccourts.org	Code	Offense Section	Penalty Section	Minimum Fine		Jail	With Assessments	Maximum Fine		maximu m Jail	~~	Court	Roadside Bond
Immerces Parking on State Highway	3236 2	56-5-2540	56-5-8190		1	O Dave		400.00	١	30 Dave	40000		400 00
Improper Passing Hills, Curves, Intersection		_			ъ	0 Days		ı	上	30 Days	l		
Improper Passing No-Passing Zones (Yellow Line)	3043 4		56-5-6190		ъ	0 Days	•		Ш	30 Days	\$		\$ 155.00
Improper Passing, on Left	3043 4	56-5-1840	56-5-6190		б	0 Days	•	\$ 100.00	o	30 Days	\$ 232.50		\$ 155.00
Improper Passing, on Right	3043 4	56-5-1850	56-5-6190	- \$	or	0 Days	- \$	\$ 100.00	or	30 Days	\$ 232.50		\$ 155.00
Improper Passing, Unlawful	3043	56-5-1830	56-5-6190	. \$	or	0 Days	- \$	\$ 100.00	or	30 Days	\$		\$ 155.00
Improper Passing, Work Zones	3043	56-5-1895	56-5-6190	. \$	or	0 Days	. \$	\$ 100.00	or	30 Days	\$ 232.50		\$ 155.00
Improper Start Of Vehicle	2554	56-5-2110	56-5-6190	. \$	or	0 Days	. \$	\$ 100.00	or	30 Days	\$ 232.50		\$ 155.00
Improper Stopping, Standing, Parking	2446 2	56-5-2510	56-5-6190	. \$	or	0 Days	. \$	\$ 100.00	or	30 Days	\$ 100.00		\$ 100.00
Improper Stopping, Standing, Parking	3236 2	56-5-2540	56-5-6190	. \$	or	0 Days	- \$	\$ 100.00	or	30 Days	\$ 100.00		\$ 100.00
Improper Stopping, Standing, Parking	3244 2	56-5-2530	56-5-6190	. \$	or	0 Days	- \$	\$ 100.00	or	30 Days	\$ 100.00		\$ 100.00
Improper Turn Signal; No Turn Signal	3875	56-5-2150	56-5-2150(E)	\$ 25.00	or	0 Days	\$ 25.00	\$ 25.00	or	0 Days	\$ 25.00		\$ 25.00
Improper Turn; Left on Red or Turning from Wrong Lane	2508 4	56-5-2150	56-5-2150(E)	. \$	or	0 Days		\$ 100.00	or	30 Days	\$ 232.50		\$ 155.00
Improper Turn; Right on Red	3218 4	56-5-970(c)(3)	56-5-6190	. \$	Or	0 Days	. \$	\$ 100.00	or	30 Days	\$ 232.50		\$ 155.00
Leaving Scene Of Accident; Personal Injury	2461	56-5-1210(A)	58-5-1210(A)(1)	\$ 100.00	or both	30 Days	\$ 232.50	\$ 5,000.00	or both	1 Year	\$ 10,400.00		GS
Leaving Scene Property Damage (Unattended Vehicle)	3224	56-5-1240	П	. \$	or	0 Days		\$ 100.00	or	30 Days	\$ 232.50		\$ 232.50
License Plate, Failure to Display Validation Sticker	3243	56-3-1230	56-3-2520	- \$	or	0 Days	- \$	\$ 100.00	or	30 Days	\$ 232.50		\$ 155.00
License Plate; Failure to Display	2075	56-3-1240	56-3-2520		or	0 Days		\$ 100.00	or	30 Days	\$ 232.50		\$ 150.00
License Plate; Failure to Obtain (45 Days) New Car	2936	56-3-210(E)	56-3-210(E)		or	0 Days	\$ -	\$ 100.00	or	0 Days	\$ 232.50		\$ 155.00
License Plate; No Tag	2485	56-3-110	56-3-2520		б	0 Days	\$ -	\$ 100.00	or	30 Days	\$ 232.50		\$ 155.00
License Plate; No Tag (MOPED)	3917	56-2-3010	56-2-4000	. \$	o	0 Days		\$ 100.00	or	30 Days	\$ 232.50		\$ 155.00
License Plate, Tag Altered	2487	56-3-1370	56-3-2520					\$ 100.00	or	30 Days	\$ 232.50		\$ 232.50
License Plate, Tag Expired	2073	56-3-840	56-3-2520	. \$	or	0 Days	. \$	\$ 100.00	or	30 Days	\$ 232.50		\$ 155.00
License Plate; Tag Failure To Surrender 1st	2166 0	56-10-240(1)	56-10-240(D)(1)	\$ 100.00	o	30 Days	\$ 232.50	\$ 200.00	or	30 Days	\$ 440.00		\$ 245.00
License Plate, Tag Failure To Surrender 2nd	2167 0	56-10-240(2)	56-10-240(D)(2)	\$ 200.00	or both	30 Days	\$ 440.00	\$ 200.00	or both	30 Days	\$ 440.00		\$ 440.00
License Plate; Tag Failure To Surrender 3rd	2168 0	56-10-240(3)	56-10-240(D)(3)			45 Days	\$ -	0		6 Months			GS
License Plate; Tag Improper Display; Missing	2075	56-3-1240	56-3-2520		Ø	0 Days	•	\$ 100.00	or	30 Days	\$ 232.50		\$ 150.00
License Plate; Tag Improper Use of Dealer Tag	3217	56-3-2320	56-3-2525	\$ 300.00	ъ	0 Days	\$ 647.50	\$ 300.00	o	0 Days	\$ 647.50		\$ 647.50
License Plate; Tag Registered to Another Vehicle	2486	56-3-1360	56-3-2520		ь	0 Days	•	\$ 100.00	ь	30 Days	\$ 232.50		\$ 155.00
License Plates; Defacement of	2487	56-3-1370	56-3-2520					\$ 100.00	o	30 Days	\$ 232.50		\$ 155.00
Lights Required; License Plate	3227 2	56-5-4530	56-5-6190		ď	0 Days		\$ 100.00	o	30 Days	\$ 232.50		\$ 155.00
Lights; Improper (Color)	3238	56-5-4590	56-5-6190		ď	0 Days		\$ 100.00	o	30 Days	\$ 232.50		\$ 155.00
Lights; Tail Lamp (Height)	2520 2	56-5-4520	56-5-6190		o	0 Days	-	\$ 100.00	o	30 Days	\$ 232.50		\$ 155.00
Lights; Tail Lamp (Minimum one Red)	3042 2	56-5-4510	56-5-6190	•	ь	0 Days		\$ 100.00	o	30 Days	\$ 232.50		\$ 155.00
Littering Cigarett Components < 15 LB	2322	16-11-700(C)	┪	\$ 25.00	ь	0 Days	\$ 221.88	\$ 100.00	ь	30 Days	\$ 377.50	*	\$ 377.50
Littering Area Not Intended for Deposit of Garnage <15 LB	3126	16-11-700(D)	16-11-700(D)	\$ 50.00	ъ	0 Days	\$ 393.75	\$ 150.00	ь	30 Days	\$ 601.25	:	\$ 601.25
Littering on Public or Private Property >15 to <500 lbs 1st	3907	16-11-700(E)	16-11-700(E)	\$ 200.00	ь	0 Days	\$ 705.00	\$ 500.00	ю	30 Days	\$ 1,327.50	*	\$ 1,327.50
Littering on Public or Private Property >15 to <500 lbs 2st	3908	16-11-700(E)	┪	\$ 200.00	ь	0 Days	\$ 825.00	\$ 500.00	ь	30 Days	\$ 1,447.50	*	\$ 1,447.50
Littering on Public or Private Property >15 to <500 lbs 3st	3909	16-11-700(E)	16-11-700(E)	\$ 200.00	b	0 Days	\$ 945.00	\$ 500.00	o	30 Days	\$ 1,567.50	**	\$ 1,567.50

		-										L				- -	
Violation Updated 07/02/2019	CDR		Offense Section	Penalty Section	Minimum Fine	E E	2	Mininum	Minimum Fine With		Maximum Fine		Maximu m Jail			~~~~	Recommended Roadside Bond
Theverette@secourts.org		- w							Assessments	ents				Assessments	nts Appearance		
Littering on Public or Private Property >500 lbs	635	16-1	16-11-700(F)(1)	16-11-700(F)(1)	\$ 5	500.00	٥	0 Days	\$ 1,5	\$ 057.56,	1,000.00	or Both	1 Year	\$ 2,605.00	** 00.	\$	2,605.00
Moped operation	3915	59-5	56-2-3070(A) TO (F)	56-2-3070(G)	\$		or (0 Days	\$	- \$	200.00	or	30 Days	\$ 440.00	.00	\$	355.00
Moped Speeding on a moped	3915	56-2	56-2-3070	56-2-3070(G)	49		o d	0 Days	\$	-	200.00	or	30 Days	\$ 440.00	.00	*	355.00
Motorcycle Helmet Violation (under age twenty-one)	2112	2 99	56-5-3660	56-5-3700	49		or (0 Days	\$	- \$	100.00	or	30 Days	\$ 232.50	.50	*	155.00
Motorcycle; Face Shield or Goggles	2113	28-6	56-5-3670	56-5-6190	\$		Or (0 Days	\$	\$	100.00	or	30 Days	\$ 232.50	.50	\$	155.00
Motorcycle; More than Two Abreast	3285	2 999	56-5-3640(d)	56-5-6190	\$		Or (0 Days	\$	\$ -	100.00	or	30 Days	\$ 232.50	.50	\$	155.00
Move Over Law (Emergency Scene Management)	3320	99	56-5-1538	56-5-1538		300.00			9 \$	647.50 \$	500.00		0 Days	\$ 1,062.50	.50	*	1,062.50
Muffler Violation	3232	999	56-5-45020	56-5-6190	49		Or (0 Days	49	\$ -	100.00	JO.	30 Days	\$ 232.50	.50	\$	155.00
No Proof Of Insurance in motor vehicle	2559	8-	56-10-225(B)	56-3-2520	49) JO	Н	69	25.00 \$	100.00	or	30 Days	\$	232.50	**	155.00
Noise Ordinance Violation	9003	Con	County Ordinance		49				69	50.00				69	50.00	\$	50.00
Obtaining Goods Under False Pretenses < \$2,000.00	3469	16-1		16-13-240(3)	49		OL OL	0 Days		50.00	1,000.00	or	30 Days	\$ 2,125.00	.00	*	2,125.00
Open Container of Beer or Wine in Motor Vehicle	099	614	61-4-110	61-4-110	8		Н	30 Days	8	50.00	100.00		30 Days	\$.50	*	257.50
Operating Uninsured Vehicle 1st	2560	56-1	56-10-520	56-10-520	\$ 1	100.00	or 3	30 Days	\$ 2	232.50 \$	200.00	or	30 Days	\$ 440.00	** 00:	\$	355.00
Operating Uninsured Vehicle 2nd	3313	58-1	56-10-520	56-10-520	\$ 2	200.00	or both 3	30 days	\$ 4	440.00	200.00	or both	30 Days	\$ 440.00	** 00.	\$	440.00
Operating Uninsured Vehicle 3rd	3314	58-1	56-10-520	56-10-520	69		4	45 Days	\$	-	•		6 Months	8	**		SS
Parking In Handicapped Zone	2083	88	56-3-1970	56-3-1970	\$	500.00	ъ	0 Days	\$ 5	500.00	1,000.00	o	30 Days	\$ 1,000.00	.00	49	750.00
Parking of unattended motor vehicle (Keys in)	3242	28	56-5-2570	56-5-6190	69		or	0 Days	\$ 1	100.00	100.00	or	30 Days	\$ 100.00	.00	*	100.00
Parties to a Crime Traffic (See Principal Offense)	2520	28-5	56-5-6110														
Passenger/Transportation Network Company Act 1st	3825	58-23-		58-23-1680(B)	\$	100.00		0 Days	\$ 1	100.00			0 Days			*	262.50
Passenger/Transportation Network Company Act 2nd	3826	58-23		58-23-1680(B)	\$ 5	500.00		0 Days	\$ 5	500.00			0 Days			*	1,092.50
Passenger/Transportation Network Company Act 3rd & Sub	3827	58-23		58-23-1680(B)	\$ 1,0	1,000.00	_	0 Days	\$ 1,0	,000.00			0 Days			*	2,130.00
Pedestrian On Controlled Access Highway	2108	58-5	56-5-3170(A)	56-5-3170(B)	9		o d	0 Days	\$	-	100.00	or	30 Days	\$ 232.50	.50	*	150.00
Pedestrian Under Influence	2787	2 95	56-5-3270	56-5-6190	49			\neg	\$	- \$	100.00	o	30 Days	\$ 232.50	.50	*	180.00
Permit Unauthorized Child or Ward to Drive	2056	8	56-1-490	56-1-500	49		ь	0 Days	69		100.00	o	30 Days	\$ 232.50	.50	*	155.00
Permit Unauthorized Person to Drive	2056	0 56-1	56-1-480	56-1-500	49		ъ	0 Days	49		100.00	o	30 Days	\$ 232.50	.50	•	155.00
Projecting Load Without Lamp or Flag	3229	8		56-5-6190	₩		ь	0 Days	€9		100.00	o	30 Days	\$ 232.50	.50	•	155.00
Projecting Load; Vehicle with Front & Rear	2574	88	56-5-4080	56-5-6190	9		ъ	0 Days	49	-	100.00	or	30 Days	\$ 232.50	.50	•	155.00
Projecting Load; Vehicle with Side Projecting Load	2572	98	56-5-4050	56-5-6190	9		ь	0 Days	49		100.00	o	30 Days	\$ 232.50	.50	•	155.00
Prostitution 1st	640	16-1	16-15-90	16-15-110(1)	₩	•	ь	0 Days	49	50.00	200.00	o	30 Days	\$ 465.00	00.	**	465.00
Racing on Public Road	130	88	56-5-1590	56-5-1620	\$ 2	200.00	ь	0 Days	8	440.00 \$	600.00	o	30 Days	\$ 1,270.00	** 00:	\dashv	GS
Racing, Acquiesce or Permit on Public Road	131	3-95 8-	56-5-1600	56-5-1620	49		5	0 Days	(9	1	100.00	or both	30 Days	\$ 232.50	.50 **	*	232.50
Receiving Stolen Goods < \$2000.00	3425	16-1	16-13-180(A)	16-13-180(B)(1)	49	,	or both	0 Days	69	50.00	1,000.00	or both	30 Days	\$ 2,125.00	00.	*	2,125.00
Reckless Driving	657	9-95	56-5-2920	56-5-2920	69	25.00	o do	0 Days	69	76.88 \$	200.00	o	30 Days	\$ 440.00	.00	*	440.00
Registration not In Possession / Display Of Ownership	2076	88	56-3-1250	56-3-2520	49		ь	0 Days	69	1	100.00	o	30 Days	\$ 232.50	.50	*	155.00
Registration; Failure To Change Name & Address	2090	98	56-3-1300	56-3-2520	69		<u>р</u>	0 Days	69	-	100.00	or	30 Days	69	232.50	*	155.00
Registration; Failure To Sign (No longer Law)	2076	8	56-3-1250	56-3-2520		\dashv	\dashv									\dashv	
Restricted Access to Highway	2520	8	56-5-1970	56-5-6190	69	•	ь	0 Days	€9		100.00	o	30 Days	\$ 232.50	.50	•	155.00
School Bus Passing Another School Bus Unlawfully	2277	59-6	59-67-210	59-67-210	\$	100.00	or or	30 Days	\$ 2	257.50 \$	100.00	o	30 Days	\$ 257.50	.50	*	155.00
School Bus; Passing Stopped 1st	2976	6 56-5-2770		56-5-2780(A)	\$	500.00	ъ	0 Days	\$ 1,0	1,062.50 \$	500.00	ю	30 Days	\$ 1,062.50	.50	*	1,062.50

	ľ	-							ľ	ľ			
Violation Updated 07/02/2019	CDR	o i Offense Section	Penalty Section	Minimum		Mininum	Minimum Fine With	Maximum		Maximu m Jail	Maximum Fine With		Recommended Roadside Bond
Tleverette@secourts.org		S + S					Assessments				Assessments	Appearance	
School Bus; Passing Stopped 2nd or sub.	2977	6 56-5-2770	56-5-2780(A)	\$ 2,000.00	or	30 Days	\$ 4,175.00	\$ 5,000.00	or	60 Days	\$ 10,400.00		GS
Seat Belt Violation	2886	56-5-6520	56-5-6540	\$ 25.00		0 Days	\$ 25.00	\$ 25.00		0 Days	\$ 25.00		\$ 25.00
Shoplifting < \$2,000.00	528	16-13-110(B)(1)	16-13-110(B)(1)	\$ -		0 Days	\$ 50.00	\$ 1,000.00	or	30 Days	\$ 2,125.00		\$ 2,125.00
Sign Traffic; Remove or Deface (No Injury)	571	56-5-1030(A)	56-5-6130(B)(1)	\$ 1,000.00	or	0 Days	\$ 2,100.00	. \$	or both	5 Years			GS
Signal; Failure to Give or Giving Improper Retired DO NOT USE	3045	56-5-2180	56-5-6190	- \$	οr	0 Days		\$ 100.00	or	30 Days	\$ 232.50		\$ 155.00
Simple Possession Of Marijuana or Hash 1st	629	44-53-370(d)(4)	44-53-370(d)(4)	\$ 100.00	Or	30 Days	\$ 407.50	\$ 200.00	or	30 Days	\$ 615.00		\$ 615.00
Size and weight limits shall not be exceeded;	3350	56-5-4010			or	0 Days		\$ 100.00	or	30 Days	\$ 232.50		\$ 155.00
Driving on wrong side of road, impropre lane, unsafe shifting of lanes	2511	4 56-5-1810(B)	56-5-6190	. \$	Or	0 Days		\$ 100.00	or	30 Days	\$ 232.50		\$ 155.00
Speed Violation of Minimum Speed Law, Impeding Traffic	3220	56-5-1560	56-5-6190	\$ -	or	0 Days	\$ -	\$ 100.00	or	30 Days	\$ 232.50		\$ 155.00
Speeding 10 Mph Or Less	2100	2 56-5-1520	56-5-1520(G)(1)	\$ 15.00		0 Days	\$ 56.13	\$ 25.00		0 Days	\$ 76.88		\$ 76.50
Speeding 11-15	2101	4 56-5-1520	56-5-1520(G)(2)	\$ 25.00		0 Days	\$ 76.88	\$ 50.00		0 Days	\$ 128.75		\$ 128.75
Speeding 15-24	2102	4 56-5-1520	56-5-1520(G)(3)	\$ 50.00		0 Days	\$ 128.75	\$ 75.00		0 Days	\$ 180.63		\$ 180.50
Speeding 25 Mph Or More	2103	6 56-5-1520	56-5-1520(G)(4)	\$ 75.00	or	0 Days	\$ 180.63	\$ 200.00	or	30 Days	\$ 440.00		\$ 355.00
Speeding While in Highway Workzone RETIRED	2436	56-5-1535	56-5-1535	\$ 75.00	or both	0 Days	\$ 180.63	\$ 200.00	or both	30 Days	\$ 440.00		\$ 355.00
Speeding While Towing House Trailer	3246	56-5-1570(a)	56-5-6190	\$ -	or	0 Days	\$ -	\$ 100.00	or	30 Days	\$ 232.50		\$ 155.00
Spilling Load	2575	56-5-4100(A)	56-5-4100(E)	\$ 100.00		0 Days	\$ 232.50	\$ 100.00	or	0 Days	\$ 232.50		\$ 232.50
Stolen Vehicle; Receiving, Possessing, Concealing < \$2,000	3466	16-21-80	16-21-80		or both	0 Days	\$ 50.00	\$ 1,000.00	or both	30 Days	\$ 2,125.00		\$ 2,125.00
Stop Required Before Crossing Sidewalk	3245	56-5-2745	56-5-6190	\$.	or	0 Days	\$ -	\$ 100.00	or	30 Days	\$ 232.50		\$ 155.00
Stop Sign; Disregarding	2515	4 56-5-2740	56-5-6190	\$	or	0 Days	\$ -	\$ 100.00	or	30 Days	\$ 232.50		\$ 155.00
Stopping; Standing; Parking in Specified Areas Prohibited	3244	2 56-5-2530	56-5-6190	\$ -	or	0 Days	\$ -	\$ 100.00	or	30 Days	\$ 100.00		\$ 100.00
Striking Fixtures on or Adjacent to Highway	2798	56-5-1250	56-5-6190		or	0 Days		\$ 100.00	or	30 Days	\$ 232.50		\$ 155.00
Television Screen Forward of the Back of the Driver's Seat	2136	56-5-4440	56-5-4440		o	0 Days	\$ -	\$ 100.00	o	30 Days	\$ 232.50		\$ 155.00
Texting and Driving	3788	0 56-5-3890	56-5-3890	\$ -	or	0 Days	\$ -	\$ 25.00	or	0 Days	\$ 25.00		\$ 25.00
Tires; Unsafe, Slick, Defective	2578	56-5-5040	56-5-6190	\$ -	or	0 Days	\$ -	\$ 100.00	or	30 Days	\$ 232.50		\$ 155.00
Too Fast for Conditions	2519	2 56-5-1520(A)	56-5-6190	\$ -	or	0 Days	\$ -	\$ 100.00	or	30 Days	\$ 232.50		\$ 155.00
Towing; Improper	2520	56-5-4120	56-5-6190	\$ -	or	0 Days	\$ -	\$ 100.00	or	30 Days	\$ 232.50		\$ 155.00
Towing; Use of Safety Devices	3240	56-5-5150	56-5-6190	\$ -	or	0 Days	\$ -	\$ 100.00	or	30 Days	\$ 232.50		\$ 155.00
Transfer Ownership / Register Vehicle; Failure To	2520	56-3-1270	56-3-2520		or	0 Days	\$ -	\$ 100.00	or	30 Days	\$ 232.50		\$ 155.00
Transporting Minor in Open Vehicle	3156	56-5-3900	56-5-3900	\$ 25.00	or	0 Days	\$ 76.88	\$ 25.00	or	30 Days	\$ 76.88		\$ 76.50
Trespassing Entering Premises	1167	16-11-620	16-11-620		or	0 Days	\$ 50.00	\$ 200.00	or	30 Days	\$ 465.00		\$ 250.00
Trespassing on Another's Land 1st	652	16-11-610	16-11-610		or	0 Days	\$ 50.00	\$ 200.00	or	30 Days	\$ 465.00		\$ 250.00
Unsafe or Improperty (Faulty) Equipped Vehicle	2512	2 56-5-4410	56-5-6190		or	0 Days	\$ -	\$ 100.00	or	30 Days	\$ 232.50		\$ 155.00
Window tinting / Illegal Sunscreen	2143	56-5-5015(K)	56-5-5015(K)		Ø	0 Days		\$ 200.00	ō	30 Days	\$ 440.00		\$ 200.00

Pollution Ctrl Act Penalty

Any person violating any of the provisions of the Pollution Control Act shall be subject to a civil penalty not to exceed ten thousand dollars per day of such violation.

Account Number:

101-6999-351.61-00

Type:

Fines & Penalties

Revenue Collection Information

Collection Authorization: SC Code of Laws 48-1-350

Fee Schedule: One-half of the civil penalties collected by the state are for the benefit of

the county.

Exemptions: None

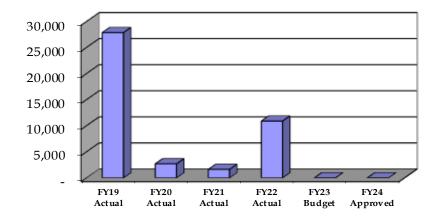
Frequency of Collection: Quarterly

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Treasurer

Fiscal History

Pollution Control Act Penalties are determined by the number of people violating any provision of the Pollution Control Act each year.



FY19 Actual	27,862
FY20 Actual	2,704
FY21 Actual	1,632
FY22 Actual	10,903
FY23 Budget	-
FY24 Approved	_

Treasurer - Treasurer's Interest

Interest income earned on cash reserves in the bank accounts of Dorchester County.

Account Number:

101-1585-361.12-00

Type:

Interest

Revenue Collection Information

Collection Authorization: N/A

Fee Schedule: The rate of return on investments varies with the type of account

Exemptions: None

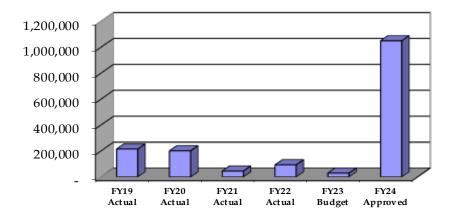
Frequency of Collection: Daily

Method of Payment: Bank posts interest to bank accounts

Revenue Collector: Dorchester County Treasurer

Fiscal History

Interest is determined by the cash reserves held in the County's bank accounts each year. This revenue depends on current interest rates and the amount of money available to be invested. Accounts were transitioned to Wells Fargo in FY21; therefore, interest is calculated under new formulas and fee structure. Rising interest rates have been recognized in FY23 and budgeted accordingly in FY24.



FY19 Actual	215,341
FY20 Actual	201,609
FY21 Actual	45,277
FY22 Actual	93,548
FY23 Budget	29,472
FY24 Approved	1,050,347

Clerk of Court - Supplement

South Carolina provides a salary supplement to Dorchester County for elected officials.

Account Number:

101-1221-331.42-00

Type:

Intergovernmental

Revenue Collection Information

Collection Authorization: SC Code of Laws 8-15-65

Fee Schedule: Determined by the State

Exemptions: None

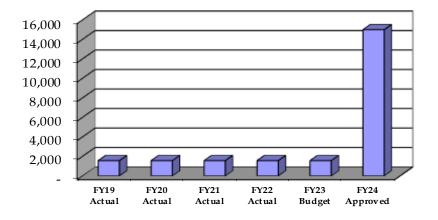
Frequency of Collection: Quarterly

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Treasurer

Fiscal History

The State of South Carolina sets the amount of this supplement which was increased in FY2023.



FY19 Actual	1,575
FY20 Actual	1,575
FY21 Actual	1,575
FY22 Actual	1,575
FY23 Budget	1,575
FY24 Approved	15,000

Probate Judge – Supplement

South Carolina provides a salary supplement to Dorchester County for elected officials.

Account Number:

101-1265-331.43-00

Type:

Intergovernmental

Revenue Collection Information

Collection Authorization: SC Code of Laws 8-15-65

Fee Schedule: Determined by the State

Exemptions: None

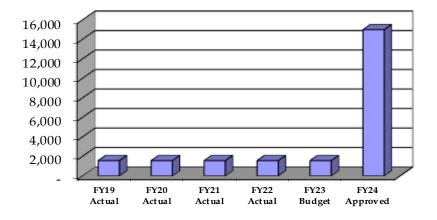
Frequency of Collection: Quarterly

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Treasurer

Fiscal History

The State of South Carolina sets the amount of this supplement which was increased in FY2023.



FY19 Actual	1,575
FY20 Actual	1,575
FY21 Actual	1,575
FY22 Actual	1,575
FY23 Budget	1,575
FY24 Approved	15,000

Election Commission – Supplement

South Carolina and Municipalities reimbursement to Dorchester County for election-related expenses.

Account Number:

101-1430-331.48-00

Type:

Intergovernmental

Revenue Collection Information

Collection Authorization: SC Code of Laws Title 7, Chapter 23

Fee Schedule: All reimbursements for ballots, postage, poll workers, commissioner

stipends, advertising, other election expenses, etc.

Exemptions: None

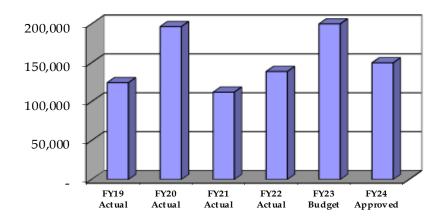
Frequency of Collection: Periodically

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Treasurer

Fiscal History

The State of South Carolina (special elections) and Municipalities reimburse Dorchester County for all election-related expenses incurred by Elections & Voter Registration. These expenses vary yearly depending on the type and number of elections that occur each year.



FY19 Actual	124,447
FY20 Actual	196,550
FY21 Actual	112,255
FY22 Actual	138,730
FY23 Budget	200,000
FY24 Approved	150,000

Register of Deeds – Supplement

South Carolina provides a salary supplement to Dorchester County for elected officials.

Account Number:

101-1981-331.44-00

Type:

Intergovernmental

Revenue Collection Information

Collection Authorization: SC Code of Laws 8-15-65

Fee Schedule: Determined by the State

Exemptions: None

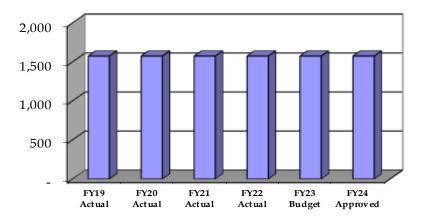
Frequency of Collection: Quarterly

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Treasurer

Fiscal History

The State of South Carolina sets the amount of this supplement, and it is constant from year to year.



FY19 Actual	1,575
FY20 Actual	1,575
FY21 Actual	1,575
FY22 Actual	1 , 575
FY23 Budget	1,575
FY24 Approved	1,575

Sheriff - Supplement

South Carolina provides a salary supplement to Dorchester County for elected officials.

Account Number:

101-2180-331.45-00

Type:

Intergovernmental

Revenue Collection Information

Collection Authorization: SC Code of Laws 8-15-65

Fee Schedule: Determined by the State

Exemptions: None

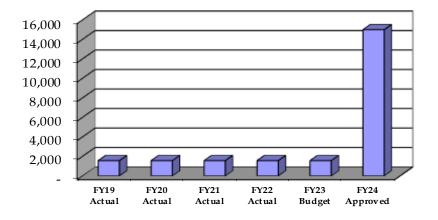
Frequency of Collection: Quarterly

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Treasurer

Fiscal History

The State of South Carolina sets the amount of this supplement which was increased in FY2023.



FY19 Actual	1,575
FY20 Actual	1,575
FY21 Actual	1,575
FY22 Actual	1,575
FY23 Budget	1,575
FY24 Approved	15,000

Detention – SCAAP Program

SCAAP provides federal payments to Dorchester County for correctional officer salary costs for incarcerating undocumented criminal aliens who have at least one felony or two misdemeanor convictions for violations of state or local law, and who are incarcerated for at least 4 consecutive days during the reporting period.

Account Number:

101-2352-331.17-00

Type:

Intergovernmental

Revenue Collection Information

Collection Authorization: Federal Mandate – State Criminal Alien Assistance Program (SCAAP)

Fee Schedule: The data, listing of all inmate bookings for the year as well as payroll

data for all detention officers for the calendar year, is sent annually to Justice Benefits by Dorchester County. Justice Benefits sorts out only those inmates who fit the criteria of eligibility. They then apply on Dorchester County's behalf for the SCAAP money. SCAAP awards the county and then per the agreement with Justice Benefits, the County

pays them 22% of the award.

Exemptions: Only eligible persons who were incarcerated for 4 or more consecutive

days between July 1st and June 30th may be included in the Fiscal Year

SCAAP application.

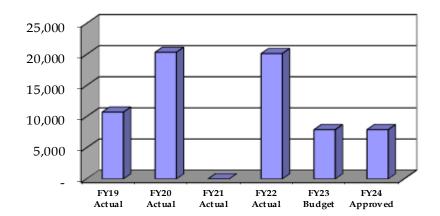
Frequency of Collection: Annually

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Sheriff's Office

Fiscal History

Revenue is based upon the number of undocumented immigrants housed in the county jail per year and is paid on an annual basis in November-December if funding is available.



FY19 Actual	10,748
FY20 Actual	20,362
FY21 Actual	
FY22 Actual	20,150
FY23 Budget	7,924
FY24 Approved	7,924

Coroner – Supplement

South Carolina provides a salary supplement to Dorchester County for elected officials.

Account Number:

101-2920-331.40-00

Type:

Intergovernmental

Revenue Collection Information

Collection Authorization: Annual State Appropriation

Fee Schedule: Determined by the State

Exemptions: None

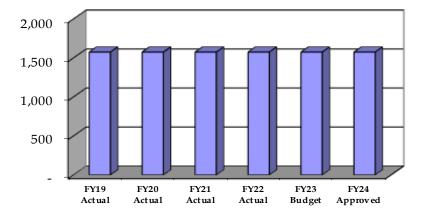
Frequency of Collection: Quarterly

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Treasurer

Fiscal History

The State of South Carolina sets the amount of this supplement, and it is constant from year to year.



FY19 Actual	1,575
FY20 Actual	1,575
FY21 Actual	1,575
FY22 Actual	1 , 575
FY23 Budget	1,575
FY24 Approved	1,575

Veterans Affairs – Supplement

South Carolina provides a salary supplement to Dorchester County for Veterans Affairs.

Account Number:

101-4695-331.46-00

Type:

Intergovernmental

Revenue Collection Information

Collection Authorization: Annual State Appropriation

Fee Schedule: Determined by the State

Exemptions: None

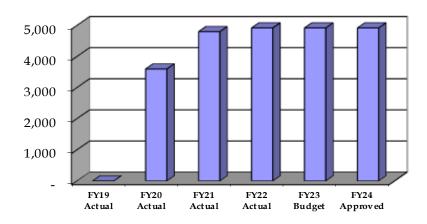
Frequency of Collection: Quarterly

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Treasurer

Fiscal History

The State of South Carolina sets the amount of the appropriation, which is adjusted each fiscal year. Veterans Affairs falls under the County General Fund as of FY2020.



FY19 Actual	-
FY20 Actual	3,599
FY21 Actual	4,798
FY22 Actual	4,918
FY23 Budget	4,918
FY24 Approved	4,918

Accommodations Tax

The rental of transient accommodations is subject to a 2% accommodations tax, if you rent out rooms or spaces at hotels, campgrounds, boarding houses, etc. The accommodations tax also applies to rentals of your vacation home or second home. A portion of this tax is retained by Dorchester County.

Account Number:

101-5402-335.12-00

Type:

Intergovernmental

Revenue Collection Information

Collection Authorization: Code Section 6-4-10

Fee Schedule: The first \$25,000 of all Accommodations Tax collected by Dorchester County

is allocated to the general fund. Five percent of the balance is allocated to the county general fund and 30% of the balance is allocated to a special fund which must be used for the advertising and promotion of tourism. These monies must be administered by one or more non-profit organizations that have an existing, ongoing tourism promotion program, or if the organization does not currently have a program, it must show that it can develop an effective program. Any Accommodations Tax remaining after allocation, plus any interest earned on the "balance" must be allocated to a special fund that

must be used for "tourism-related expenditures".

Exemptions: None

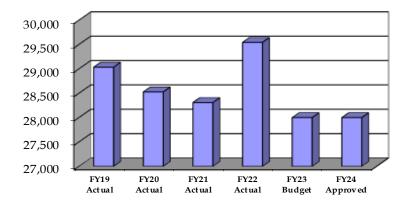
Frequency of Collection: Quarterly

Method of Payment: Payments are made directly to the State of South Carolina

Revenue Collector: Dorchester County Treasurer

Fiscal History

Accommodations tax is generated from tourism in Dorchester County which is determined by the economy. These revenues tend to be fairly consistent from year to year.



FY19 Actual	29,035
FY20 Actual	28,527
FY21 Actual	28,309
FY22 Actual	29,544
FY23 Budget	28,000
FY24 Approved	28,000

Local Government Fund

Dorchester County receives funds from the State of South Carolina to subsidize its operations. This funding was created to reduce the pressure on property taxes and to provide a predictable source of revenue for county and municipal budgeting.

Account Number:

101-6999-335.11-00

Type:

Intergovernmental

Revenue Collection Information

Collection Authorization: State Statute 6-27-30 and 6-24-40

Fee Schedule: The State determines the local government fund based on 4.5% of the

State's General Fund revenues for the State's last completed fiscal year. Changes in the State's overall economy are not reflected in these revenues until two years after the change. Local Government Fund distribution ratio is based on the ratio of the counties' population to the whole population of the

State (based on the most recent United States Census).

Exemptions: N/A

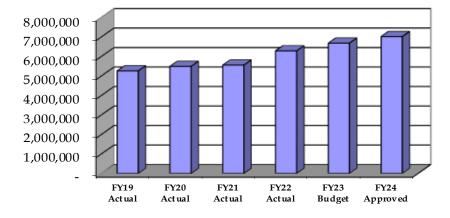
Frequency of Collection: Quarterly

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Treasurer

Fiscal History

The Local Government fund revenue is distributed to counties based on the State's revenue generated and the population of the counties. FY2022 includes 5% Catch-Up from the continued Resolution in FY2020-21, as well as, updated ratios based on the 2020 US Census.



FY19 Actual	5,256,963
FY20 Actual	5,490,050
FY21 Actual	5,555,000
FY22 Actual	6,287,015
FY23 Budget	6,681,377
FY24 Approved	7,019,376

LOCAL GOVERNMENT FUND DISTRIBUTION COUNTY ESTIMATES FOR FY 2023-24 (AS OF NOVEMBER 16, 2022)

COUNTY	
ABBEVILLE 24,295 \$1,032,356 \$1,084,582 AIKEN 168,808 \$7,173,186 \$7,536,066 ALLENDALE 8,039 \$341,603 \$358,884 ANDERSON 203,718 \$8,656,635 \$9,094,559 BAMBERG 13,311 \$565,627 \$594,241 BARNWELL 20,589 \$874,888 \$919,147 BEAUFORT 187,117 \$7,951,200 \$8,353,438 BERKELEY 229,861 \$9,767,530 \$10,261,653 CALHOUN 14,119 \$599,948 \$630,298 CHARLESTON 408,235 \$17,347,221 \$18,224,788 CHEROKEE 56,216 \$2,388,786 \$2,509,630 CHESTER 32,294 \$1,372,263 \$1,441,684 CHESTERFIELD 43,273 \$1,838,797 \$1,931,819 CLARENDON 31,144 \$1,323,391 \$1,390,339 COLLETON 38,604 \$1,640,395 \$1,723,380 DARLINGTON 62,905 \$2,673,034 \$2,808,259 DILLON 28,292 \$1,202,201 \$1,263,018 DORCHESTER 161,540 \$6,864,339 \$7,211,594 EDGEFIELD 20,948 \$890,134 \$935,165 FLORENCE 137,059 \$5,824,065 \$6,118,695 GEORGETOWN 63,404 \$2,694,241 \$2,830,538	
AIKEN 168,808 \$7,173,186 \$7,536,066 ALLENDALE 8,039 \$341,603 \$358,884 ANDERSON 203,718 \$8,656,635 \$9,094,559 BAMBERG 13,311 \$565,627 \$594,241 BARNWELL 20,589 \$874,888 \$919,147 BEAUFORT 187,117 \$7,951,200 \$8,353,438 BERKELEY 229,861 \$9,767,530 \$10,261,653 CALHOUN 14,119 \$599,948 \$630,298 CHARLESTON 408,235 \$17,347,221 \$18,224,788 CHEROKEE 56,216 \$2,388,786 \$2,509,630 CHESTER 32,294 \$1,372,263 \$1,441,684 CHESTERFIELD 43,273 \$1,838,797 \$1,931,819 CLARENDON 31,144 \$1,323,391 \$1,390,339 COLLETON 38,604 \$1,640,395 \$1,723,380 DARLINGTON 62,905 \$2,673,034 \$2,808,259 DILLON 28,292 \$1,202,201 \$1,263,018 DORCHESTER 161,540 \$6,864,339 \$7,211,594 EDGEFIELD 25,657 \$1,090,233 \$1,145,386 FAIRFIELD 20,948 \$890,134 \$935,165 FLORENCE 137,059 \$5,824,065 \$6,118,695 GEORGETOWN 63,404 \$2,694,241 \$2,830,538	
ALLENDALE 8,039 \$341,603 \$358,884 ANDERSON 203,718 \$8,656,635 \$9,094,559 BAMBERG 13,311 \$565,627 \$594,241 BARNWELL 20,589 \$874,888 \$919,147 BEAUFORT 187,117 \$7,951,200 \$8,353,438 BERKELEY 229,861 \$9,767,530 \$10,261,653 CALHOUN 14,119 \$599,948 \$630,298 CHARLESTON 408,235 \$17,347,221 \$18,224,788 CHEROKEE 56,216 \$2,388,786 \$2,509,630 CHESTER 32,294 \$1,372,263 \$1,441,684 CHESTERFIELD 43,273 \$1,838,797 \$1,931,819 CLARENDON 31,144 \$1,323,391 \$1,390,339 COLLETON 38,604 \$1,640,395 \$1,723,380 DARLINGTON 62,905 \$2,673,034 \$2,808,259 DILLON 28,292 \$1,202,201 \$1,263,018 DORCHESTER 161,540 \$6,864,339 \$7,211,594 EDGEFIELD 25,657 \$1,090,233 \$1,145,386 FAIRFIELD 20,948 \$890,134 \$935,165 FLORENCE 137,059 \$5,824,065 \$6,118,695 GEORGETOWN 63,404 \$2,694,241 \$2,830,538	\$52,225
ANDERSON 203,718 \$8,656,635 \$9,094,559 BAMBERG 13,311 \$565,627 \$594,241 BARNWELL 20,589 \$874,888 \$919,147 BEAUFORT 187,117 \$7,951,200 \$8,353,438 BERKELEY 229,861 \$9,767,530 \$10,261,653 CALHOUN 14,119 \$599,948 \$630,298 CHARLESTON 408,235 \$17,347,221 \$18,224,788 CHEROKEE 56,216 \$2,388,786 \$2,509,630 CHESTER 32,294 \$1,372,263 \$1,441,684 CHESTERFIELD 43,273 \$1,838,797 \$1,931,819 CLARENDON 31,144 \$1,323,391 \$1,390,339 COLLETON 38,604 \$1,640,395 \$1,723,380 DARLINGTON 62,905 \$2,673,034 \$2,808,259 DILLON 28,292 \$1,202,201 \$1,263,018 DORCHESTER 161,540 \$6,864,339 \$7,211,594 EDGEFIELD 25,657 \$1,090,233 \$1,145,386 FAIRFIELD 20,948 \$890,134 \$935,165 FLORENCE 137,059 \$5,824,065 \$6,118,695 GEORGETOWN 63,404 \$2,694,241 \$2,830,538	\$362,880
BAMBERG 13,311 \$565,627 \$594,241 BARNWELL 20,589 \$874,888 \$919,147 BEAUFORT 187,117 \$7,951,200 \$8,353,438 BERKELEY 229,861 \$9,767,530 \$10,261,653 CALHOUN 14,119 \$599,948 \$630,298 CHARLESTON 408,235 \$17,347,221 \$18,224,788 CHEROKEE 56,216 \$2,388,786 \$2,509,630 CHESTER 32,294 \$1,372,263 \$1,441,684 CHESTER 32,294 \$1,388,797 \$1,931,819 CLARENDON 31,144 \$1,323,391 \$1,390,339 COLLETON 38,604 \$1,640,395 \$1,723,380 DARLINGTON 62,905 \$2,673,034 \$2,808,259 DILLON 28,292 \$1,202,201 \$1,263,018 DORCHESTER 161,540 \$6,864,339 \$7,211,594 EDGEFIELD 25,657 \$1,090,233 \$1,145,386 FAIRFIELD 20,948 \$890,134 \$935,165 FLORENCE 137	\$17,281
BARNWELL 20,589 \$874,888 \$919,147 BEAUFORT 187,117 \$7,951,200 \$8,353,438 BERKELEY 229,861 \$9,767,530 \$10,261,653 CALHOUN 14,119 \$599,948 \$630,298 CHARLESTON 408,235 \$17,347,221 \$18,224,788 CHEROKEE 56,216 \$2,388,786 \$2,509,630 CHESTER 32,294 \$1,372,263 \$1,441,684 CHESTERFIELD 43,273 \$1,838,797 \$1,931,819 CLARENDON 31,144 \$1,323,391 \$1,390,339 COLLETON 38,604 \$1,640,395 \$1,723,380 DARLINGTON 62,905 \$2,673,034 \$2,808,259 DILLON 28,292 \$1,202,201 \$1,263,018 DORCHESTER 161,540 \$6,864,339 \$7,211,594 EDGEFIELD 25,657 \$1,090,233 \$1,145,386 FAIRFIELD 20,948 \$890,134 \$935,165 FLORENCE 137,059 \$5,824,065 \$6,118,695 GEORGETOWN	\$437,925
BEAUFORT 187,117 \$7,951,200 \$8,353,438 BERKELEY 229,861 \$9,767,530 \$10,261,653 CALHOUN 14,119 \$599,948 \$630,298 CHARLESTON 408,235 \$17,347,221 \$18,224,788 CHEROKEE 56,216 \$2,388,786 \$2,509,630 CHESTER 32,294 \$1,372,263 \$1,441,684 CHESTERFIELD 43,273 \$1,838,797 \$1,931,819 CLARENDON 31,144 \$1,323,391 \$1,390,339 COLLETON 38,604 \$1,640,395 \$1,723,380 DARLINGTON 62,905 \$2,673,034 \$2,808,259 DILLON 28,292 \$1,202,201 \$1,263,018 DORCHESTER 161,540 \$6,864,339 \$7,211,594 EDGEFIELD 25,657 \$1,090,233 \$1,145,386 FAIRFIELD 20,948 \$890,134 \$935,165 FLORENCE 137,059 \$5,824,065 \$6,118,695 GEORGETOWN 63,404 \$2,694,241 \$2,830,538	\$28,614
BERKELEY 229,861 \$9,767,530 \$10,261,653 CALHOUN 14,119 \$599,948 \$630,298 CHARLESTON 408,235 \$17,347,221 \$18,224,788 CHEROKEE 56,216 \$2,388,786 \$2,509,630 CHESTER 32,294 \$1,372,263 \$1,441,684 CHESTERFIELD 43,273 \$1,838,797 \$1,931,819 CLARENDON 31,144 \$1,323,391 \$1,390,339 COLLETON 38,604 \$1,640,395 \$1,723,380 DARLINGTON 62,905 \$2,673,034 \$2,808,259 DILLON 28,292 \$1,202,201 \$1,263,018 DORCHESTER 161,540 \$6,864,339 \$7,211,594 EDGEFIELD 25,657 \$1,090,233 \$1,145,386 FAIRFIELD 20,948 \$890,134 \$935,165 FLORENCE 137,059 \$5,824,065 \$6,118,695 GEORGETOWN 63,404 \$2,694,241 \$2,830,538	\$44,259
CALHOUN 14,119 \$599,948 \$630,298 CHARLESTON 408,235 \$17,347,221 \$18,224,788 CHEROKEE 56,216 \$2,388,786 \$2,509,630 CHESTER 32,294 \$1,372,263 \$1,441,684 CHESTERFIELD 43,273 \$1,838,797 \$1,931,819 CLARENDON 31,144 \$1,323,391 \$1,390,339 COLLETON 38,604 \$1,640,395 \$1,723,380 DARLINGTON 62,905 \$2,673,034 \$2,808,259 DILLON 28,292 \$1,202,201 \$1,263,018 DORCHESTER 161,540 \$6,864,339 \$7,211,594 EDGEFIELD 25,657 \$1,090,233 \$1,145,386 FAIRFIELD 20,948 \$890,134 \$935,165 FLORENCE 137,059 \$5,824,065 \$6,118,695 GEORGETOWN 63,404 \$2,694,241 \$2,830,538	\$402,238
CHARLESTON 408,235 \$17,347,221 \$18,224,788 CHEROKEE 56,216 \$2,388,786 \$2,509,630 CHESTER 32,294 \$1,372,263 \$1,441,684 CHESTERFIELD 43,273 \$1,838,797 \$1,931,819 CLARENDON 31,144 \$1,323,391 \$1,390,339 COLLETON 38,604 \$1,640,395 \$1,723,380 DARLINGTON 62,905 \$2,673,034 \$2,808,259 DILLON 28,292 \$1,202,201 \$1,263,018 DORCHESTER 161,540 \$6,864,339 \$7,211,594 EDGEFIELD 25,657 \$1,090,233 \$1,145,386 FAIRFIELD 20,948 \$890,134 \$935,165 FLORENCE 137,059 \$5,824,065 \$6,118,695 GEORGETOWN 63,404 \$2,694,241 \$2,830,538	\$494,123
CHEROKEE 56,216 \$2,388,786 \$2,509,630 CHESTER 32,294 \$1,372,263 \$1,441,684 CHESTERFIELD 43,273 \$1,838,797 \$1,931,819 CLARENDON 31,144 \$1,323,391 \$1,390,339 COLLETON 38,604 \$1,640,395 \$1,723,380 DARLINGTON 62,905 \$2,673,034 \$2,808,259 DILLON 28,292 \$1,202,201 \$1,263,018 DORCHESTER 161,540 \$6,864,339 \$7,211,594 EDGEFIELD 25,657 \$1,090,233 \$1,145,386 FAIRFIELD 20,948 \$890,134 \$935,165 FLORENCE 137,059 \$5,824,065 \$6,118,695 GEORGETOWN 63,404 \$2,694,241 \$2,830,538	\$30,350
CHESTER 32,294 \$1,372,263 \$1,441,684 CHESTERFIELD 43,273 \$1,838,797 \$1,931,819 CLARENDON 31,144 \$1,323,391 \$1,390,339 COLLETON 38,604 \$1,640,395 \$1,723,380 DARLINGTON 62,905 \$2,673,034 \$2,808,259 DILLON 28,292 \$1,202,201 \$1,263,018 DORCHESTER 161,540 \$6,864,339 \$7,211,594 EDGEFIELD 25,657 \$1,090,233 \$1,145,386 FAIRFIELD 20,948 \$890,134 \$935,165 FLORENCE 137,059 \$5,824,065 \$6,118,695 GEORGETOWN 63,404 \$2,694,241 \$2,830,538	\$877,567
CHESTERFIELD 43,273 \$1,838,797 \$1,931,819 CLARENDON 31,144 \$1,323,391 \$1,390,339 COLLETON 38,604 \$1,640,395 \$1,723,380 DARLINGTON 62,905 \$2,673,034 \$2,808,259 DILLON 28,292 \$1,202,201 \$1,263,018 DORCHESTER 161,540 \$6,864,339 \$7,211,594 EDGEFIELD 25,657 \$1,090,233 \$1,145,386 FAIRFIELD 20,948 \$890,134 \$935,165 FLORENCE 137,059 \$5,824,065 \$6,118,695 GEORGETOWN 63,404 \$2,694,241 \$2,830,538	\$120,845
CLARENDON 31,144 \$1,323,391 \$1,390,339 COLLETON 38,604 \$1,640,395 \$1,723,380 DARLINGTON 62,905 \$2,673,034 \$2,808,259 DILLON 28,292 \$1,202,201 \$1,263,018 DORCHESTER 161,540 \$6,864,339 \$7,211,594 EDGEFIELD 25,657 \$1,090,233 \$1,145,386 FAIRFIELD 20,948 \$890,134 \$935,165 FLORENCE 137,059 \$5,824,065 \$6,118,695 GEORGETOWN 63,404 \$2,694,241 \$2,830,538	\$69,420
COLLETON 38,604 \$1,640,395 \$1,723,380 DARLINGTON 62,905 \$2,673,034 \$2,808,259 DILLON 28,292 \$1,202,201 \$1,263,018 DORCHESTER 161,540 \$6,864,339 \$7,211,594 EDGEFIELD 25,657 \$1,090,233 \$1,145,386 FAIRFIELD 20,948 \$890,134 \$935,165 FLORENCE 137,059 \$5,824,065 \$6,118,695 GEORGETOWN 63,404 \$2,694,241 \$2,830,538	\$93,022
DARLINGTON 62,905 \$2,673,034 \$2,808,259 DILLON 28,292 \$1,202,201 \$1,263,018 DORCHESTER 161,540 \$6,864,339 \$7,211,594 EDGEFIELD 25,657 \$1,090,233 \$1,145,386 FAIRFIELD 20,948 \$890,134 \$935,165 FLORENCE 137,059 \$5,824,065 \$6,118,695 GEORGETOWN 63,404 \$2,694,241 \$2,830,538	\$66,948
DILLON 28,292 \$1,202,201 \$1,263,018 DORCHESTER 161,540 \$6,864,339 \$7,211,594 EDGEFIELD 25,657 \$1,090,233 \$1,145,386 FAIRFIELD 20,948 \$890,134 \$935,165 FLORENCE 137,059 \$5,824,065 \$6,118,695 GEORGETOWN 63,404 \$2,694,241 \$2,830,538	\$82,985
DORCHESTER 161,540 \$6,864,339 \$7,211,594 EDGEFIELD 25,657 \$1,090,233 \$1,145,386 FAIRFIELD 20,948 \$890,134 \$935,165 FLORENCE 137,059 \$5,824,065 \$6,118,695 GEORGETOWN 63,404 \$2,694,241 \$2,830,538	\$135,224
EDGEFIELD 25,657 \$1,090,233 \$1,145,386 FAIRFIELD 20,948 \$890,134 \$935,165 FLORENCE 137,059 \$5,824,065 \$6,118,695 GEORGETOWN 63,404 \$2,694,241 \$2,830,538	\$60,817
FAIRFIELD 20,948 \$890,134 \$935,165 FLORENCE 137,059 \$5,824,065 \$6,118,695 GEORGETOWN 63,404 \$2,694,241 \$2,830,538	\$347,255
FLORENCE 137,059 \$5,824,065 \$6,118,695 GEORGETOWN 63,404 \$2,694,241 \$2,830,538	\$55,153
FLORENCE 137,059 \$5,824,065 \$6,118,695 GEORGETOWN 63,404 \$2,694,241 \$2,830,538	\$45,030
GEORGETOWN 63,404 \$2,694,241 \$2,830,538	\$294,630
	\$136,297
	\$1,129,720
GREENWOOD 69,351 \$2,946,930 \$3,096,011	\$149,080
HAMPTON 18,561 \$788,715 \$828,614	\$39,900
HORRY 351,029 \$14,916,349 \$15,670,943	\$754,593
JASPER 28,791 \$1,223,407 \$1,285,297	\$61,890
KERSHAW 65,403 \$2,779,174 \$2,919,767	\$140,594
LANCASTER 96,016 \$4,080,010 \$4,286,411	\$206,401
LAURENS 67,539 \$2,869,936 \$3,015,121	\$145,185
LEE 16,531 \$702,455 \$737,991	\$35,536
LEXINGTON 293,991 \$12,492,612 \$13,124,592	\$631,980
MCCORMICK 9,526 \$404,786 \$425,264	\$20,477
MARION 29,183 \$1,240,068 \$1,302,800	\$62,733
MARLBORO 26,667 \$1,133,167 \$1,190,492	\$57,325
NEWBERRY 37,719 \$1,602,790 \$1,683,872	\$81,082
OCONEE 78,607 \$3,340,254 \$3,509,232	\$168,978
ORANGEBURG 84,223 \$3,578,894 \$3,759,944	\$181,050
PICKENS 131,404 \$5,583,773 \$5,866,247	\$282,474
RICHLAND 416,147 \$17,683,430 \$18,578,005	\$894,575
SALUDA 18,862 \$801,504 \$842,050	
SPARTANBURG 327,997 \$13,937,650 \$14,642,732	
SUMTER 105,556 \$4,485,406 \$4,712,315	\$40,547
UNION 27,244 \$1,157,679 \$1,216,244	

S.C. Revenue and Fiscal Affairs Office - 12/01/2022

Heavy Equipment Rental Fee

A fee assessed on heavy equipment property rented for 365 days or less, open-ended contract, or via a contract without a specified time period.

Account Number:

101-6999-335.13-00

Type:

Intergovernmental

Revenue Collection Information

Collection Authorization: SC Code of Laws 56-31-60

Fee Schedule: 2 ½ % rental fee on the rental price for any qualified heavy equipment

property rented in the county.

Exemptions: Federal Government, the State, or any political subdivision of the State

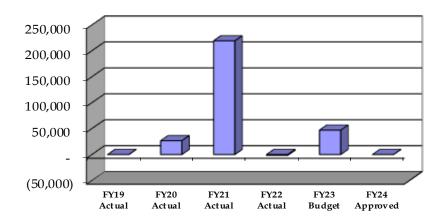
Frequency of Collection: Quarterly

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Treasurer

Fiscal History

Rental Fees are determined by the number of heavy equipment rentals in the County. This revenue will fluctuate from year to year.



FY19 Actual	-
FY20 Actual	26,679
FY21 Actual	219,243
FY22 Actual	(1,598)
FY23 Budget	47,108
FY24 Approved	-

Department of Social Services – DSS/Fed Fin Participation

The Federal Office of Child Support Enforcement provides for partial reimbursement of costs providing activities which enhance the child support enforcement services.

Account Number:

101-8042-331.02-00

Type:

Intergovernmental

Revenue Collection Information

Collection Authorization: Contract with Department of Social Services

Fee Schedule: SC DSS Child Support Enforcement Division will reimburse at the FFP

(Federal Financial Participation) reimbursement rate that is determined based

on Dorchester County Staff by Program

Exemptions: None

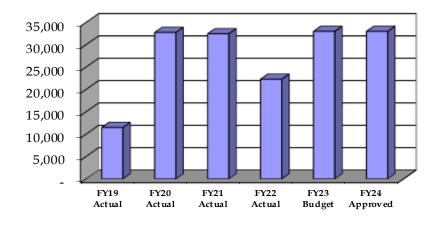
Frequency of Collection: Quarterly

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Treasurer

Fiscal History

The FFP (Federal Financial Participation) reimbursement rate for FY2019 was set at 35.32%. Additionally, reimbursement is now quarterly allowing revenue to be allocated to the proper fiscal year. In FY2022, payments covering quarter 3 and 4 were not received timely and therefore not posted until FY2023.



FY19 Actual	11,500
FY20 Actual	32,759
FY21 Actual	32,462
FY22 Actual	22,307
FY23 Budget	33,000
FY24 Approved	33,000

Probate Judge – Marriage Licenses

A Marriage License is required before getting married in South Carolina.

Account Number:

101-1265-322.20-00

Type:

Licenses and Permits

Revenue Collection Information

Collection Authorization: State Statute 20-1-370 and 20-1-375

Fee Schedule: Application Fee \$75.00

The Probate Court remits \$20.00 of the application fee to the State of South Carolina for the Domestic Violence Fund. The remaining portion

of the fee is retained by Probate Court.

Exemptions: Mentally incompetent, blood relatives, and individuals under the age of

sixteen cannot enter into a marriage contract.

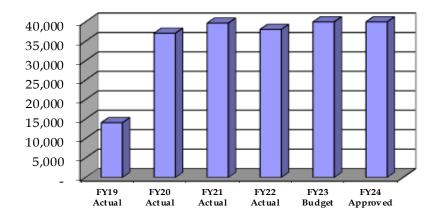
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Probate Court

Fiscal History

Marriage License fees are determined by the number of applications applied for each year. This revenue tends to fluctuate from year to year based on volume. A rate increase was instituted in FY20.



FY19 Actual	14,074
FY20 Actual	37,090
FY21 Actual	39,674
FY22 Actual	38,060
FY23 Budget	40,000
FY24 Approved	40,000

Business Services – Business Licenses

An annual license fee imposed on businesses operating in unincorporated Dorchester County. These licenses must be obtained when a business is opened and renewed annually as long as the business is in operation.

Account Number:

101-1540-321.11-00

Type:

Licenses and Permits

Revenue Collection Information

Collection Authorization: County Ordinance 21-29

Fee Schedule:

In-County Rates		
Income 0-\$2,000 Rate for gro		Rate for gross
Class	minimum base fee	receipts over \$2,000
1	\$30.00	\$.75 per thousand
2	\$35.00	\$.88 per thousand
3	\$40.00	\$1.01 per thousand
4	\$45.00	\$1.14 per thousand
5	\$50.00	\$1.27 per thousand
6	\$55.00	\$1.40 per thousand
7	\$60.00	\$1.53 per thousand
8	See individual Business in Class 8	
9	See Individual Business in Class 9	

Out-of-County Rates		
	Income 0-\$2,000	Rate for gross
Class	minimum base fee	receipts over \$2,000
1	\$60.00	\$1.50 per thousand
2	\$70.00	\$1.76 per thousand
3	\$80.00	\$2.02 per thousand
4	\$90.00	\$2.28 per thousand
5	\$100.00	\$2.54 per thousand
6	\$110.00	\$2.80 per thousand
7	\$120.00	\$3.06 per thousand
8	8 See individual Business in Class 8	
9	9 See Individual Business in Class 9	

NON-RESIDENT RATES

Unless otherwise specifically provided, all taxes and rates shall be doubled for nonresidents and itinerants having no fixed principal place of business within the County.

DECLINING RATES

Declining Rates apply in all Classes for gross income in excess of \$1,000,000, unless otherwise specifically provided for in this ordinance.

Gross Income in \$Millions	Percent of Class Rate for each additional \$1,000
0 - 1	100%
1 - 2	90%
2-3	80%
3 - 4	70%
4-5	60%
5 - 10	50%
10 - 25	40%
25 - 50	15%
50 - 75	10%
Over 75	5%

*Business License renewal deadline is April 30. For non-payment of all or any part of the correct license tax, the License Official shall levy and collect a late penalty of five (5%) percent of the unpaid tax for each month or portion thereof after the due date until paid.

Exemptions: Income from business done wholly outside of the county or within an

incorporated municipality on which a license tax is paid to another

jurisdiction shall be excluded from taxation.

Manufacturers' exemption of income allocated and apportioned to a

location outside of South Carolina.

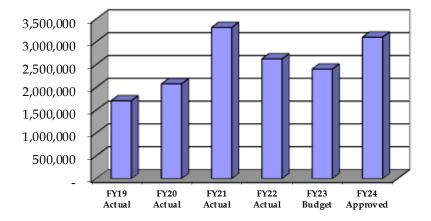
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Business Services

Fiscal History

Business License revenue is determined by the number of businesses operating in the county each year. This revenue tends to fluctuate from year to year depending on the economic conditions. In FY21, the license year was changed to May 1 through April 30, with new rates effective May 1, 2022.



FY19 Actual	1,705,170
FY20 Actual	2,077,310
FY21 Actual	3,313,201
FY22 Actual	2,624,748
FY23 Budget	2,400,632
FY24 Approved	3,100,000

Assessor – Mobile Home Licenses

South Carolina law requires a mobile home to be licensed within fifteen days after bringing a mobile home into this State, or the purchase of a mobile home in this State, or the relocation of a mobile home from one county to another within this State, for dwelling purposes. The owner, rental agent, or person in possession shall obtain a license from the governing body of the county.

Account Number:

101-1808-322.12-00

Type:

Licenses and Permits

Revenue Collection Information

Collection Authorization: SC Code of Law, Section 31-17-320

Fee Schedule: Mobile Home License Fee \$5.00

Exemptions: None

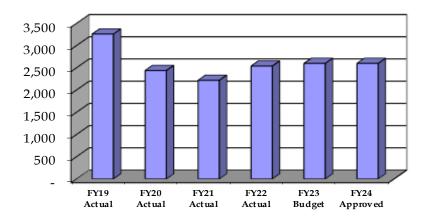
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Assessor

Fiscal History

Mobile home licensing fees are determined by the number of licenses issued each year. This revenue tends to fluctuate from year to year.



FY19 Actual	3,260
FY20 Actual	2,440
FY21 Actual	2,220
FY22 Actual	2,540
FY23 Budget	2,600
FY24 Approved	2,600

Building Services – Building Permits

Fees are charged for the issuance of building, electrical, mechanical, plumbing and gas permits as well as contractor licenses.

Account Number:

101-1870-322.11-00

Type:

Licenses and Permits

Revenue Collection Information

Collection Authorization: County Ordinance Sections 6-1 and 6-47

Fee Schedule: Building Permit Fees:

<u>Total Valuation</u> <u>Fee</u>

\$1,000 and less Issue and Filing Fee \$30

Inspection Fee \$30 Minimum \$60

\$1,000 to \$50,000 Issue and Filing Fee \$30 plus

\$45 for the 1st \$1,000 plus \$5 for each additional \$1,000 or fraction thereof, to, and including \$50,000

\$50,000 to \$100,000 Issue and Filing Fee \$30 plus

\$290 for the 1st \$50,000 plus \$4 for each additional \$1,000 or fraction thereof, to, and including \$100,000

Issue and Filing Fee \$30 plus \$490 for the 1st \$100,000 plus \$3 for each additional \$1,000 or

fraction thereof, to, and

including \$500,000

\$500,000 and up Issue and Filing Fee \$30 plus

\$1,690 for the 1st \$500,000 plus \$2 for each additional \$1,000 or

fraction thereof

\$100,000 to \$500,000

Plan Checking Fee ½ of the Building Permit Fee

Moving Permit Fee \$100.00

Demolition Permit Fee \$50.00

Re-Inspection Fees \$100.00

^{***}Valuation is calculated by multiplying the amount of square footage by cost per square foot for the occupancy and type of construction based on the most recent valuation tables recommended by the International Codes Council (ICC) effective January 1 of each current year.

Electrical Permits

Issue and Filing Fee \$30.00 Inspection Fee \$30.00

Minimum Fee \$60.00 (Up to 200 amps. Each amp over 200, \$.10/each)

Gas Permits

Gas Safety

Issue and Filing Fee \$30.00 Inspection Fee \$30.00

New Service

Minimum Fee \$60.00 1 – 4 outlets \$10.00 5 or more outlets \$2 each

Mobile Home Set-Up

Issue and Filing Fee \$30.00 Inspection (2 required) \$75.00

Mechanical Permit

Based on Contract Cost

Issue and Filing Fee \$30.00

Plus:

First \$1,000 \$45.00 plus \$2/each additional

\$1,000 thereafter

Plumbing Permit

New Service and Repairs

Administrative Fee \$30.00 Inspection Fee \$30.00

Plus:

Each Plumbing Fixture \$2.50 Sewer/Septic \$5.00 Hot Water Heater/Vent \$2.50 Water Treatments Equip \$2.50

Vacuum Breakers, up to 5 \$2.50 (over 5, additional \$1.50)

Clothes Washer \$2.50
Dishwasher \$2.50
Drinking Fountain \$2.50
Waste Interceptor \$5.00
Utility Sink \$2.50
Laundry Tray \$2.50

Irrigation Sprinklers, up to 5 \$2.50/each (over 5, additional

\$1.50/each)

Roofing

Permit Fee based on signed contract value using valuations and fees listed in the building permit section plus the Issue and Filing Fees.

Pool Permit

Administrative Fee \$30.00 Inspection Fee \$30.00

Sprinkler Permit

Permit Fee based on signed contract value using valuations and fees listed in the building permit section

Contractor's License

Application Fee \$20.00 Initial License \$50.00 Renewal License \$50.00

Exemptions: None

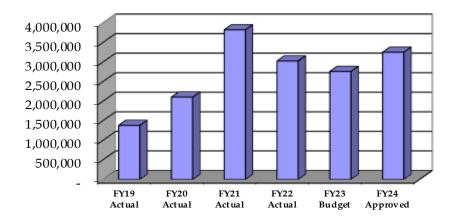
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Building Services

Fiscal History

Building Permit fees are determined by the number of applications received each year and the market for construction. This revenue tends to fluctuate from year to year depending on the economy. ICC rates are updated annually each January.



FY19 Actual	1,381,070
FY20 Actual	2,103,454
FY21 Actual	3,826,275
FY22 Actual	3,028,493
FY23 Budget	2,760,000
FY24 Approved	3.250.000

Cable TV Franchise Fees

Franchise fees are collected from four cable franchises (Berkeley Cable, Bellsouth, Time Warner and Knology) under an agreement allowing the operation of their business in Dorchester County.

Account Number:

101-6999-323.11-00

Type:

Licenses and Permits

Revenue Collection Information

Collection Authorization: State Statute 58-9-210, 58-12-330

Franchise agreements between Dorchester County and Berkeley Cable, Bellsouth, Time Warner aka Charter and

Knology aka WOW.

Fee Schedule: The holder of a state-issued certificate of franchise authority must pay

Dorchester County a franchise fee equal to 5% of the holder's gross revenues received from (1) the provision of cable or video service to subscribers located within the unincorporated areas of Dorchester County, and (2) from advertising and home shopping services as allocated, advertising and home shopping services multiplied by the ratio of the number of subscribers in the unincorporated area of Dorchester County on the preceding January first to the total number of subscribers receiving cable or video service from such cable or video service provider on that

date.

Exemptions: None

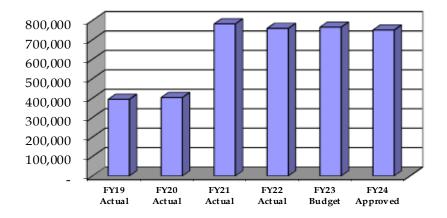
Frequency of Collection: Quarterly

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Business Services

Fiscal History

Cable TV Franchise fees are determined by revenue collected by the cable companies Dorchester County has agreements with and is directly related to the population of Dorchester County. Prior to FY2021, these revenues were distributed 50/50 between the General Fund and the Recreation Fund. Commencing in FY2021, as the Recreation Fund was absorbed into the General Fund, all revenue is posted to General Fund. This fee has seen a gradual decrease as more citizens move to streaming apps.



FY19 Actual	394,006
FY20 Actual	403,277
FY21 Actual	781,805
FY22 Actual	758,621
FY23 Budget	765,000
FY24 Approved	750,000

Assessor – Maps & Publications

Charges that consist of reproducing many different kinds of mapping photographs like aerial photos, apartment/condo locations, taxing district maps, County Council areas and Fire Department information as an example of some of these. The fees for the publication services also covers custom query/reports requested, copies of office documents made for the general public and FOIA (Freedom of Information Act) requests.

Account Number:

101-1808-370.12-00

Type:

Miscellaneous

Revenue Collection Information

Collection Authorization: Administrative Directive Approved by Council on 11/19/2012

Fee Schedule: The charge for general copying of documents is \$.50 per page. The fee schedule for other Services & Digital Data is below:

Letter (8.5x11) \$5.00 Legal (8.5x14) \$10.00 C (17x22) \$15.00 D (22x34) \$20.00 E (34x44) \$25.00 Other (large format, custom size) \$45.00 County Street Atlas Map Book (unbound) \$20.00 County Street Atlas Map Book (bound) \$25.00

*Custom map production, spec time with customer one draft for review \$60 per hour + print charge by size as specified above

RAW Point Cloud 1 meter posting 6cm rmse

Full Set Access to all LiDAR products	\$25,000.00
First Tile	\$1,000.00
Extra tiles order at same time	\$500.00
DEM and Hill shade – Full County	\$500.00
GIS – Base or Parcel layers Shape file or GDB format	\$500.00
Audio recordings of hearing or conferences	\$50.00
Disks Charge for media	\$10.00

Appeals Packet (base charge \$75.00 + \$.50 per page)

Custom reports/data extraction (\$75.00 per request + \$.05 per record)

2003 Ortho Photography (Compressed SID MG3) unless specified 2007 Ortho Photography ½ foot (SID MG3) unless specified – per tile 2007 Ortho Photography ½ foot – Full County 198 gig Raw TIF 2007 Ortho Photography ½ foot – Full County 28 gig MrSID g3 2011 Ortho Photography 1 meter (ECW or TIFF) specified – Full County	\$1,000.00 \$500.00 \$2,000.00 \$1,000.00 \$500.00
Assessor's Digital Information per Data Agreement type "CAMA" – Improvements characteristics and Values, with End Use Agreement "CAMA" with quarterly updates – Annual Access for Resellers	\$1,000.00 \$2,500.00

Exemptions: None

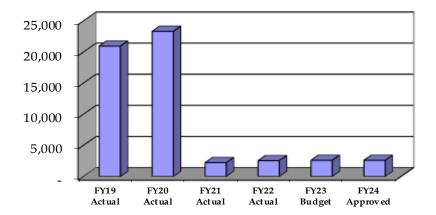
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Assessor

Fiscal History

Fees are collected depending on the volume of requests each year. This revenue tends to fluctuate from year to year. In FY19, the Town of Summerville contributed to Ortho Photography and Dimensioned Building footprints. The 2nd of 2 installments was received in FY20.



FY19 Actual	20,938
FY20 Actual	23,329
FY21 Actual	2,220
FY22 Actual	2,540
FY23 Budget	2,600
FY24 Approved	2,600

Register of Deeds – Miscellaneous

Revenue for documents received for recording that the payment is more than the amount due.

Account Number:

101-1981-370.91-00

Type:

Miscellaneous

Revenue Collection Information

Collection Authorization: Administrative Directive

Fee Schedule: If the overage is \$5.00 or less the payment is accepted, and the overage

is posted accordingly.

Exemptions: None

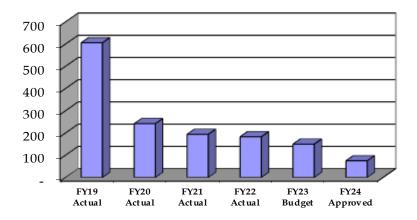
Frequency of Collection: Per Occurrence

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Register of Deeds

Fiscal History

Due to the increase in electronic filings hosted by filing services, overpayments continue to decline.



FY19 Actual	606
FY20 Actual	242
FY21 Actual	194
FY22 Actual	183
FY23 Budget	150
FY24 Approved	75

Coroner - Miscellaneous

Charges collected to recapture a portion of the cost of providing Coroner's reports as well as recouping costs of cremations.

Account Number:

101-2920-370.91-00

Type:

Miscellaneous

Revenue Collection Information

Collection Authorization: Administrative Directive

Fee Schedule: Reports requested:

Autopsy Report \$150.00
Coroner's Report \$20.00
Cremation Certificate \$25.00
Toxicology Report \$50.00
Entire Case File \$250.00
Picture Disc \$50.00
Body Storage \$20.00/day

*Cremation revenue received by families of victims as able to collect.

Exemptions: Victim's Families are not charged for Coroner's records

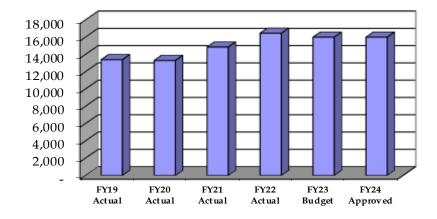
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Coroner

Fiscal History

Coroner revenues are determined by the number of cases handled each year. This revenue is based on the call volume from year to year.



FY19 Actual	13,400
FY20 Actual	13,305
FY21 Actual	14,860
FY22 Actual	16,460
FY23 Budget	16,000
FY24 Approved	16,000

EMS - Santa's Ambulance Christmas

This reflects contributions that are donated by local businesses.

Account Number:

101-2935-365.41-00

Type:

Miscellaneous

Revenue Collection Information

Collection Authorization: N/A

Fee Schedule: None

Exemptions: None

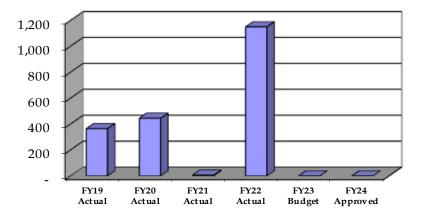
Frequency of Collection: Annually

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County EMS

Fiscal History

This revenue will fluctuate from year to year depending on Community Support.



FY19 Actual	365
FY20 Actual	445
FY21 Actual	6
FY22 Actual	1,150
FY23 Budget	-
FY24 Approved	-

Airport – Summerville FBO Rent

A fee collected for fuel sold and aircraft tie downs.

Account Number:

101-6103-363.11-00

Type:

Rentals and Leases

Revenue Collection Information

Collection Authorization: Administrative Directive

Fee Schedule: \$.05/gallon for 100 low lead

\$.10/gallon for Jet A fuel

25% of monthly tie downs

Exemptions: None

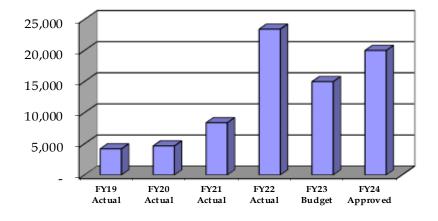
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Business Services

Fiscal History

This revenue tends to fluctuate from year to year based on airport traffic, which has experienced increased usage in recent years.



FY19 Actual	4,196
FY20 Actual	4,661
FY21 Actual	8,394
FY22 Actual	23,421
FY23 Budget	15,000
FY24 Approved	20,000

Airport - Summerville Hangar Lease

A fee collected for land lease that the hangars are on which are used for storing airplanes.

Account Number:

101-6103-363.13-00

Type:

Rentals and Leases

Revenue Collection Information

Collection Authorization: Administrative Directive

Fee Schedule: Land lease for single hangars, \$100 per year. Corporate leases, per

lease agreement.

Exemptions: None

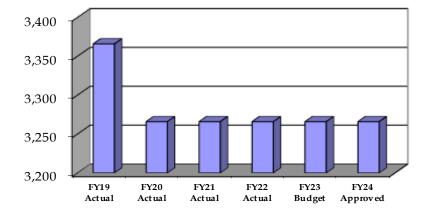
Frequency of Collection: Annual

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Business Services

Fiscal History

This revenue should remain constant from year to year based on leases in place.



FY19 Actual	3,366
FY20 Actual	3,266
FY21 Actual	3,266
FY22 Actual	3,266
FY23 Budget	3,266
FY24 Approved	3,266

ITS - Clemson Internet Lease

A fee collected for use of Dorchester County's network at the Kenneth Waggoner Building.

Account Number:

101-1971-363.10-00

Type:

Rentals and Leases

Revenue Collection Information

Collection Authorization: Agreement with Clemson University

Fee Schedule: \$2,000 per year

Exemptions: None

Frequency of Collection: Annual

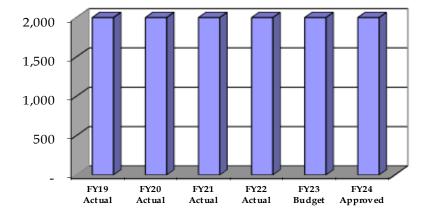
Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Business Services

Fiscal History

This is constant from year to year.

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FY19 Actual	2,000
FY20 Actual	2,000
FY21 Actual	2,000
FY22 Actual	2,000
FY23 Budget	2,000
FY24 Approved	2,000

Uber Local Assessment Fee

Local Assessment fee for trips originating in the county paid to the Office of Regulatory Staff and distributed to Dorchester County.

Account Number:

101-6999-363.26-00

Type:

Rentals and Leases

Revenue Collection Information

Collection Authorization: SC Code of Law Title 58, Chapter 23

Fee Schedule: 99% of collected local assessment fee is distributed to the county, 1%

retained by the Office of Regulatory Staff

Exemptions: None

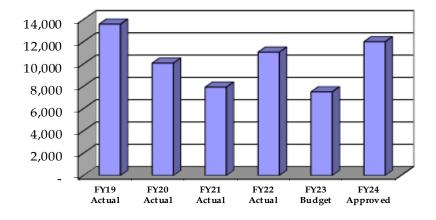
Frequency of Collection: Quarterly

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Treasurer

Fiscal History

This revenue will fluctuate from year to year depending on volume.



FY19 Actual	13,578
FY20 Actual	10,076
FY21 Actual	7,922
FY22 Actual	11,065
FY23 Budget	7,500
FY24 Approved	12.000

Drug & Alcohol Lease Contribution

Contribution to the leasehold rent paid by Dorchester County for space occupied at 320-B and 320-C Midland Parkway, Summerville, SC.

Account Number:

101-8003-363.27-00

Type:

Rentals and Leases

Revenue Collection Information

Collection Authorization: Facilities Use Agreement

Fee Schedule: Base Rental Rate with escalations as set forth in the Facilities Use

Agreement dated June 7, 2022.

Exemptions: None

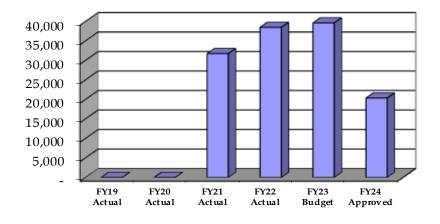
Frequency of Collection: Bi-Annually

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Business Services

Fiscal History

The revenue is based on rates determined in Leasehold agreement which will terminate in FY24.



FY19 Actual	-
FY20 Actual	-
FY21 Actual	31,768
FY22 Actual	38,474
FY23 Budget	39,627
FY24 Approved	20,354

Delinquent Tax - Real Estate-Delinquent

Revenue generated from the collection of delinquent real estate taxes.

Account Number:

101-1520-311.15-00

Type:

Taxes

Revenue Collection Information

Collection Authorization: State Statute Title 12, Chapter 37

Fee Schedule: Ad Valorem Tax-Real Property Tax is based upon the assessment of the

taxable value of real property in Dorchester County. The County

anticipates not receiving the full assessment value in any given year. The

current Real & Personal Collection rate is 96.75%.

Exemptions: Homestead, Permanently Disabled, 4% Owner Occupied, Military,

Agriculture, Jurisdiction 5

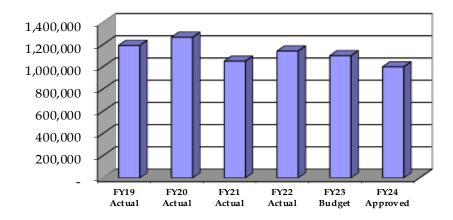
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Delinquent Tax

Fiscal History

The economy impacts the amount of delinquent tax payments received.



FY19 Actual	1,192,674
FY20 Actual	1,265,869
FY21 Actual	1,051,023
FY22 Actual	1,142,152
FY23 Budget	1,100,000
FY24 Approved	1,000,000

Delinquent Tax - Excess Land Sale

Excess Land Sale represents remaining overages after taxes, assessments, penalties, and costs are paid out of the bid and remain unclaimed by owner of record.

Account Number:

101-1520-311.17-00

Type:

Taxes

Revenue Collection Information

Collection Authorization: SC Code of Laws Title 12-51-130

Fee Schedule: If neither claimed nor assigned within five years of date of public auction

tax sale, the overage shall escheat to the general fund of the governing

body.

Exemptions: None

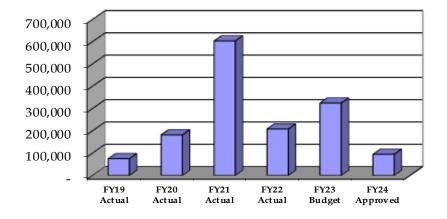
Frequency of Collection: Annual

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Delinquent Tax

Fiscal History

The collection trend has fluctuated from year to year.



FY19 Actual	75,031
FY20 Actual	181,751
FY21 Actual	603,366
FY22 Actual	208,360
FY23 Budget	325,000
FY24 Approved	95,000

Delinquent Tax – FILOT-Delinquent

The goal of FILOT is to encourage companies to create or expand qualified manufacturing, distribution, or research & development facilities, corporate office facilities or headquarters in Dorchester County. Companies negotiate with the County to arrange a taxing system different from that embodied in the standard South Carolina taxation.

Account Number:

101-1520-311.51-00

Type:

Taxes

Revenue Collection Information

Collection Authorization: State Statute Title 12, Chapter 44

Fee Schedule: Determined on a case by case basis. This fee is agreed on between

Dorchester County and each individual business.

Exemptions: None

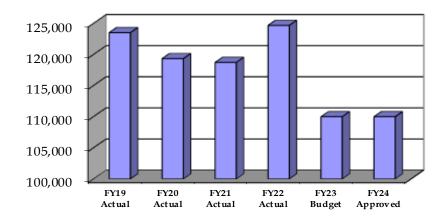
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Delinquent Tax

Fiscal History

The economy impacts the amount of delinquent tax payments received. The collection trend has fluctuated from year to year.



FY19 Actual	123,507
FY20 Actual	119,336
FY21 Actual	118,724
FY22 Actual	124,676
FY23 Budget	110,000
FY24 Approved	110,000

Treasurer - Real Estate-Current

Real Estate Tax is based upon the assessment of the taxable value of real estate in Dorchester County.

Account Number:

101-1585-311.11-00

Type: Taxes

Revenue Collection Information

Collection Authorization: State Statute Title 12, Chapter 37

Fee Schedule: Real Estate Tax is determined by calculating the total assessment value

(multiply the fair market value by the assessment ratio) and multiplying

this number by the millage rate.

The FY2024 (tax year 2023) millage is approximately 72.4 for (operating,

capital & debt)

The assessment ratio is as follows:

Primary Residents--4% Other Residents--6%

Agricultural Property (private)--4% Agricultural Property (corporation)--6%

The County anticipates not receiving the full assessment value in any given year. The current Real & Personal Collection rate is 96.75%.

Exemptions: County Homestead provides property relief on taxes for South

Carolinians who are 65 years-old or older, totally or permanently disabled or legally blind. The first \$50,000 of the fair market value is

exempt from taxes.

Frequency of Collection: Real Estate taxes are billed annually in October and are due the

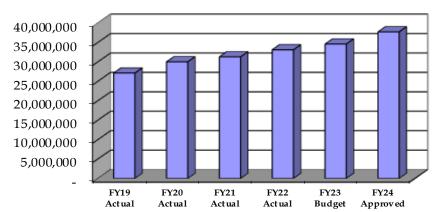
following January.

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Treasurer

Fiscal History

This revenue tends to fluctuate from year to year. Although increases are usually expected due to growth in the County, in more current year's collections have improved. A 1.1 millage increase was approved for FY19. FY20 reflects increased revenue due to reassessment, with an operational millage decrease of 1.2 mils.



FY19 Actual	27,101,867
FY20 Actual	30,002,304
FY21 Actual	31,288,217
FY22 Actual	33,098,702
FY23 Budget	34,566,937
FY24 Approved	37,700,994

Treasurer – Homestead Reimbursement

The first \$50,000 of the fair market value of the dwelling place of a person is exempt from county, municipal, school and special assessment real estate property taxes when the person has been a resident of this State for at least one year on or before December 31 of the year prior to exemption and meets one of the following requirements: 65-years-old, certified totally and permanently disabled by a State or Federal agency, legally blind and/or at least 50 years of age when an eligible spouse died and holds complete fee simple title or a life estate to the dwelling place.

Account Number:

101-1585-311.12-00

Type:

Taxes

Revenue Collection Information

Collection Authorization: State Statute Title 12, Chapter 37-250

Fee Schedule: A citizen that claims residency and is not eligible, must repay the

difference between the value of the property with and without the

Homestead exemption.

Exemptions: None

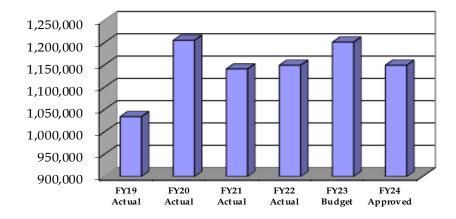
Frequency of Collection: Annually

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Treasurer

Fiscal History

This revenue has been largely stable with slight growth due to an increase in the number of residents eligible for the exemption.



FY19 Actual	1,034,242
FY20 Actual	1,205,285
FY21 Actual	1,141,128
FY22 Actual	1,149,450
FY23 Budget	1,201,128
FY24 Approved	1,149,450

Treasurer – Rollback Taxes-Current

When real property which is in agricultural use and is being valued, assessed, and taxed, is applied to a use other than agricultural, it is subject to additional taxes, referred to as roll-back taxes, in an amount equal to the difference, if any, between the taxes paid or payable on the basis of the valuation and the assessment authorized hereunder and the taxes that would have been paid or payable had the real property been valued, assessed, and taxed as other real property in the taxing district, in the current tax year (the year of change in use) and each of the five tax years immediately preceding in which the real property was valued, assessed, and taxed.

Account Number: 101-1585-311.13-00 Type: Taxes

Revenue Collection Information

Collection Authorization: State Statute Title 12, Chapter 43-220

Fee Schedule: Real Property assessed as Agricultural is reclassified as other than for

agricultural use or when improvements are made a reassessment is

done for the current year and five previous years.

Exemptions: None

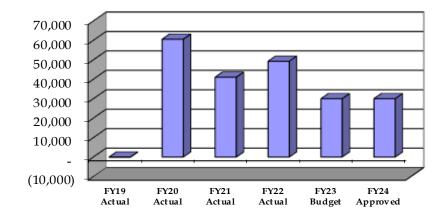
Frequency of Collection: Periodically

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Treasurer

Fiscal History

This revenue tends to fluctuate from year to year.



FY19 Actual	(124)
FY20 Actual	60,572
FY21 Actual	41,032
FY22 Actual	49,251
FY23 Budget	30,000
FY24 Approved	30,000

Treasurer - Advance Mobile Home Taxes

If a mobile home is to be removed beyond the boundaries of the county, any taxes that have been assessed for that calendar year must be paid in full. If taxes have not yet been assessed for the calendar year in which the move is being made, the assessor shall provide the county auditor with an assessment and the auditor shall apply the previous year's millage. The county treasurer shall collect the taxes before issuing the requisite certificate to the licensing agent, and upon payment of any taxes, give the permit applicant a receipt showing that all taxes have been paid.

Account Number:

101-1585-311.14-00

Type:

Taxes

Revenue Collection Information

Collection Authorization: State Statute Title 31, Chapter 17-360

Fee Schedule: Advanced Taxes collected when Mobile Homes are moved out of the

county boundaries.

Exemptions: None

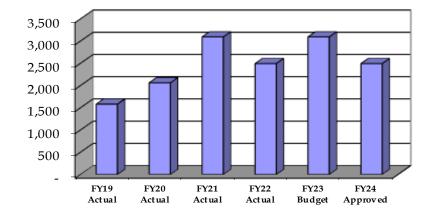
Frequency of Collection: Periodically

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Treasurer

Fiscal History

This revenue tends to fluctuate from year to year.



FY19 Actual	1,582
FY20 Actual	2,062
FY21 Actual	3,094
FY22 Actual	2,495
FY23 Budget	3,094
FY24 Approved	2,495

Treasurer – Manufacturing Exempt

A county and municipality must be reimbursed for the revenue lost as a result of the business inventory tax exemption based on the 1987 tax year millage and 1987 tax year assessed value of inventories in the county and municipality. This is credited annually, as provided in Section 11-11-150, to the Trust Fund for Tax Relief whatever amount is necessary to reimburse fully all counties and municipalities the required amount. The department shall make remittances of this reimbursement to a county and municipality in four equal payments.

Account Number:

101-1585-311.19-00

Type:

Taxes

Revenue Collection Information

Collection Authorization: State Statute Title 12, Chapter 37-450

Fee Schedule: Calculated by State using 1987 tax year assessment and millage

Exemptions: N/A

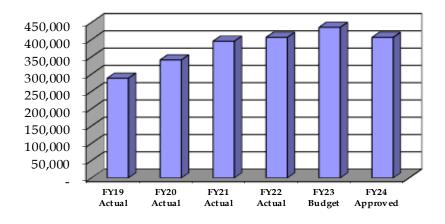
Frequency of Collection: Annually

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Treasurer

Fiscal History

This revenue tends to fluctuate from year to year.



FY19 Actual	288,565
FY20 Actual	341,279
FY21 Actual	395,540
FY22 Actual	406,496
FY23 Budget	435,540
FY24 Approved	406,496

Treasurer - Vehicles-Current

Ad Valorem Taxes on motor vehicles is based on the assessment of the taxable value of motor vehicles in Dorchester County.

Account Number:

101-1585-311.41-00

Type:

Taxes

Revenue Collection Information

Collection Authorization: State Statute Title 12, Chapter 37, Article 21

Fee Schedule: Motor Vehicle Tax is determined by calculating the total assessment

value (multiply the fair market value by the assessment ratio and

multiplying this number by millage rate.

The Assessment ratio:

Personal vehicle is 6% Business vehicle is 10.5%

Exemptions: This tax does not apply to motor vehicles operating under a

manufacturer, dealer or research and development license plates. There are other exemptions as Military, Purple Heart and disabilities certified by

State or Federal agencies.

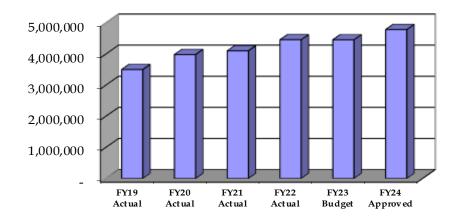
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Treasurer

Fiscal History

This revenue tends to fluctuate from year to year. In more recent years, vehicle taxes have been on a steady incline most likely due to the improvement in the economy, residents buying newer cars, and more cars being registered in the County.



FY19 Actual 3,501,938 FY20 Actual 3,983,390 FY21 Actual 4,101,461 FY22 Actual 4,458,364 FY23 Budget 4,457,768 FY24 Approved 4,785,212

Treasurer - Fee-in-Lieu of Taxes

The goal of FILOT is to encourage companies to create or expand qualified manufacturing, distribution, or research & development facilities, corporate office facilities or headquarters in Dorchester County. Companies negotiate with the County to arrange a taxing system different from that embodied in the standard South Carolina taxation.

Account Number:	101-1585-311.51-00	Туре:	Taxes

Revenue Collection Information

Collection Authorization: State Statute Title 12, Chapter 44

Fee Schedule: A fee agreement must contain the requirement that a fee in lieu of

property tax be paid as follows:

During the exemption period, the sponsor shall pay, or be responsible for payment, to the county an annual fee payment in connection with the economical developed property which has been placed in service, in an amount not less than the property taxes that would be due on the economic development property if it were taxable but using:

An assessment ratio of not less than six percent, or four percent for those projects qualifying under the enhanced investment definition;

A millage rate that is, either:

1) Fixed for the life of the fee; or

2) Is allowed to increase or decrease every fifth year in step with the average cumulative actual millage rate applicable to the project based upon the preceding five-year period; and

A fair market value for the economic development property using the original tax base for South Carolina income tax purposes less depreciation allowable for property tax purposes, except that the sponsor is not entitled to extraordinary obsolescence.

Based on Agreement between County Council and the "Business" according to guidelines in the SC Code of Laws

Exemptions: N/A

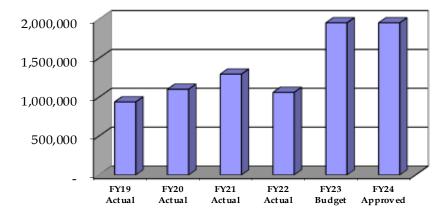
Frequency of Collection: Annually

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Treasurer

Fiscal History

This revenue tends to fluctuate from year to year. In FY23, additional revenue is budgeted to account for a new FILOT Agreement in place on the Wal-Mart Distribution Center.



FY19 Actual	939,164
FY20 Actual	1,101,319
FY21 Actual	1,296,211
FY22 Actual	1,061,501
FY23 Budget	1,955,720
FY24 Approved	1,955,720

Treasurer - Motor Carrier FILOT

The Department of Revenue (DOR) shall assess annually the taxes due based on the value determined in Section 12-37-2820 and an average millage for all purposes statewide for the preceding calendar year and shall publish the average millage for the preceding year by June 1 of each year. The taxes assessed must be paid to the Department of Revenue no later than December 31 of each year and may be made in two equal installments. Distribution of the taxes paid must be made by the State Treasurer's Office based on the distribution formula contained in Section 12-37-2870.

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101-1585-311.52-00

Type: Taxes

Revenue Collection Information

Collection Authorization:

State Statute Title 12, Chapter 37, Article 23

Fee Schedule:

The distribution for each county must be determined on the ratio of total federal and state highway miles within each county during the preceding calendar year to the total federal and state highway miles within all counties of this State during the same preceding calendar year. The county must distribute the revenue from the payment-in-lieu of taxes received pursuant to this section within thirty days of its receipt to every governmental entity levying a property tax in the manner set forth below. For each governmental entity levying a property tax, the entire assessed value of the taxable property within its boundaries and the county area must be multiplied by the millage rate imposed by the governmental entity. That figure constitutes the numerator for that governmental entity. The total of the numerators for all property tax levying entities within the county area constitutes the denominator. The numerator for each governmental entity must be divided by the denominator. The resulting percentage must be multiplied by the payment-in-lieu of tax revenue received pursuant to this section and that amount distributed to the general fund of the appropriate governmental entity. The distribution of taxes and fees paid must be made by the last day of the next month succeeding the month in which the taxes and fees were paid.

The Department of Revenue shall assess annually the taxes due based on the value and an average millage for all purposes statewide for the preceding calendar year. The taxes assessed must be paid to the Department of Revenue no later than December 31 of each year and may be made in two equal installments. Distribution of the taxes paid must be made by the State Treasurer's Office based on the distribution formula contained in Section 12-37-2870

Exemptions:

None

Frequency of Collection:

The distribution of taxes and fees paid must be made by the last day of the next month succeeding the month in which the taxes and fees were

Method of Payment:

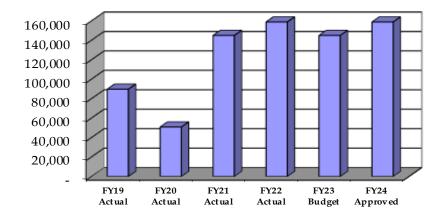
Payments are made by the Motor Carrier to the DOR and the DOR distributes the funds to Dorchester County

Revenue Collector:

Dorchester County Treasurer

Fiscal History

Revenue tends to fluctuate from year to year, but seems to be on an upward trend.



FY19 Actual	89,745
FY20 Actual	50,871
FY21 Actual	145,045
FY22 Actual	158,883
FY23 Budget	145,045
FY24 Approved	158,883

Treasurer - Merchants Inventory Tax

A county and municipality must be reimbursed for the revenue lost as a result of the business inventory tax exemption based on the 1987 tax year millage and 1987 tax year assessed value of inventories in the county and municipality. If an amount of reimbursement to a political subdivision within a county is attributable to a separate millage for debt service for any purpose, the appropriate reimbursement amount must be redistributed proportionately when the debt is paid to the other separate millage levied by the political subdivision within the county for the 1987 tax year. This is credited annually, as provided in Section 11-11-150, to the Trust Fund for Tax Relief whatever amount is necessary to reimburse fully all counties and municipalities the required amount. The Department of Revenue shall make remittances of this reimbursement to a county and municipality in four equal payments.

Account Number:

101-1585-312.11-00

Type: | Taxes

Revenue Collection Information

Collection Authorization: State Statute Title 12, Chapter 37-450

Fee Schedule: The Reimbursement is based on the 1987 tax year millage and 1987 tax

year assessed value of inventories in the county and municipality.

Exemptions: N/A

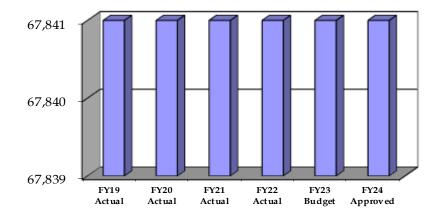
Frequency of Collection: Quarterly

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Treasurer

Fiscal History

In 1976, South Carolina enacted into law the Merchant Inventory Tax. The tax, based upon the assessed value of merchants' inventories, was repealed in 1990. Currently, counties and municipalities receive the 1987 funding level each year.



FY19 Actual	67,841
FY20 Actual	67,841
FY21 Actual	67,841
FY22 Actual	67,841
FY23 Budget	67,841
FY24 Approved	67,841

Treasurer - Legal Res Audit Penalties

Penalty imposed on property improperly claiming exemption for primary owner-occupied residence. This penalty and any interest are considered ad valorem taxes due on the property for purposes of collection and enforcement.

Account Number:

101-1585-319.11-00

Type:

Taxes

Revenue Collection Information

Collection Authorization: State Statute Title 12, Chapter 43-220 (vii)(A)

Fee Schedule: 100% of the tax paid at 4%, plus interest of 1 ½ % a month, but in no

case less than \$30 nor more than the current year's taxes.

Exemptions: N/A

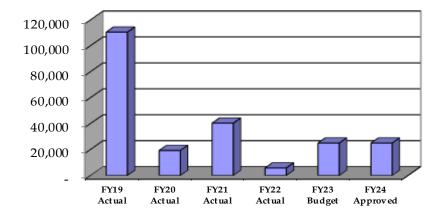
Frequency of Collection: Quarterly

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Treasurer

Fiscal History

County Council approved the Legal Residence Audit for FY 2018 budget; the goal of the program is to recover property tax revenue, owed to the County and school districts, by discovering and collecting on improperly claimed exemptions. After the initial identification of properties incorrectly claiming owner-occupied status, revenue has decreased to reflect a more realistic revenue stream.



FY19 Actual	110,570
FY20 Actual	19,285
FY21 Actual	40,379
FY22 Actual	5,818
FY23 Budget	25,000
FY24 Approved	25,000



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Library – Treasurer's Interest

Interest income earned on cash reserves in the bank accounts of Dorchester County.

Account Number:

103-1585-361.12-00

Type:

Interest

Revenue Collection Information

Collection Authorization: N/A

Fee Schedule: The rate of return on investments varies with the type of account

Exemptions: None

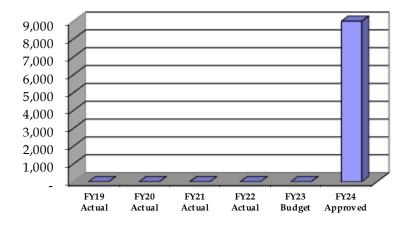
Frequency of Collection: Daily

Method of Payment: Bank posts interest to bank accounts

Revenue Collector: Dorchester County Treasurer

Fiscal History

The Library Fund was consolidated under Dorchester County effective July 1, 2023. Interest is determined by the cash reserves held in the County's bank accounts each year. Rising interest rates have been recognized in FY23 and budgeted accordingly in FY24.



FY19 Actual FY20 Actual FY21 Actual FY22 Actual FY23 Budget FY24 Approved 9,000

Library – State Aid to Education

Funds shall be collected from SC State Library per Aid to Counties Libraries Allotment.

Account Number:

103-5300-331.70-00

Type:

Intergovernmental

Revenue Collection Information

Collection Authorization: SC Code of Laws 60-1-80, 60-1-90

2023-2024 Appropriation Act Part 1B Section – H870 - State Library

Fee Schedule: \$2.25 per capita basis according to the official US Census for 2020, with a

\$150,000 minimum allotment

Exemptions: None

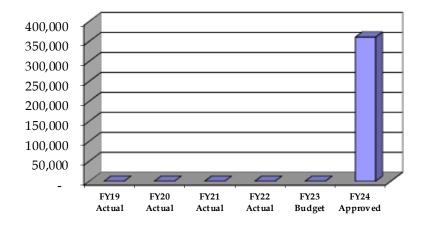
Frequency of Collection: Quarterly

Method of Payment: Reimbursements are collected from the SC State Library

Revenue Collector: Dorchester County Library

Fiscal History

The Library Fund was consolidated under Dorchester County effective July 1, 2023.



FY19 Actual FY20 Actual FY21 Actual FY22 Actual FY23 Budget FY24 Approved 361,000

Library – Real Estate-Current

Real Estate Tax is based upon the assessment of the taxable value of real estate in Dorchester County.

Account Number:

103-1585-311.11-00

Type: Taxes

Revenue Collection Information

Collection Authorization: State Statute Title 12, Chapter 37

Fee Schedule: Real Estate Tax is determined by calculating the total assessment value

(multiply the fair market value by the assessment ratio) and multiplying

this number by the millage rate.

The FY2024 (tax year 2023) millage is approximately 5.5 for library

services

The assessment ratio is as follows:

Primary Residents--4% Other Residents--6%

Agricultural Property (private)--4% Agricultural Property (corporation)--6%

The County anticipates not receiving the full assessment value in any given year. The current Real & Personal Collection rate is 96.75%.

Exemptions: County Homestead provides property relief on taxes for South

Carolinians who are 65 years-old or older, totally or permanently disabled or legally blind. The first \$50,000 of the fair market value is

exempt from taxes.

Frequency of Collection: Real Estate taxes are billed annually in October and are due the

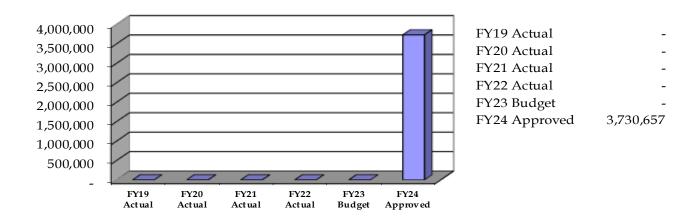
following January.

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Treasurer

Fiscal History

The Library Fund was consolidated under Dorchester County effective July 1, 2023.



Library – Homestead Reimbursement

The first \$50,000 of the fair market value of the dwelling place of a person is exempt from county, municipal, school and special assessment real estate property taxes when the person has been a resident of this State for at least one year on or before December 31 of the year prior to exemption and meets one of the following requirements: 65-years-old, certified totally and permanently disabled by a State or Federal agency, legally blind and/or at least 50 years of age when an eligible spouse died and holds complete fee simple title or a life estate to the dwelling place.

Account Number: 103-1585-311.12-00 Type: Taxes

Revenue Collection Information

Collection Authorization: State Statute Title 12, Chapter 37-250

Fee Schedule: A citizen that claims residency and is not eligible, must repay the

difference between the value of the property with and without the

Homestead exemption.

Exemptions: None

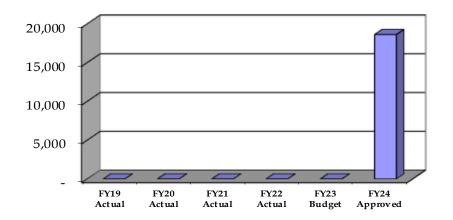
Frequency of Collection: Annually

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Treasurer

Fiscal History

The Library Fund was consolidated under Dorchester County effective July 1, 2023. This revenue tends to fluctuate from year to year.



FY19 Actual FY20 Actual FY21 Actual FY22 Actual FY23 Budget FY24 Approved 18,628

Library – Vehicles-Current

Ad Valorem Taxes on motor vehicles is based on the assessment of the taxable value of motor vehicles in Dorchester County.

Account Number:

103-1585-311.41-00

Type:

Taxes

Revenue Collection Information

Collection Authorization: State Statute Title 12, Chapter 37, Article 21

Fee Schedule: Motor Vehicle Tax is determined by calculating the total assessment

value (multiply the fair market value by the assessment ratio and

multiplying this number by millage rate.

The Assessment ratio:

Personal vehicle is 6% Business vehicle is 10.5%

Exemptions: This tax does not apply to motor vehicles operating under a

manufacturer, dealer or research and development license plates. There are other exemptions as Military, Purple Heart and disabilities certified by

State or Federal agencies.

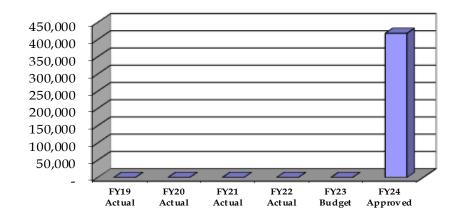
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Treasurer

Fiscal History

The Library Fund was consolidated under Dorchester County effective July 1, 2023. This revenue tends to fluctuate from year to year.



FY19 Actual FY20 Actual FY21 Actual FY22 Actual FY23 Budget FY24 Approved 418,018

Library – Fee-in-Lieu of Taxes

The goal of FILOT is to encourage companies to create or expand qualified manufacturing, distribution, or research & development facilities, corporate office facilities or headquarters in Dorchester County. Companies negotiate with the County to arrange a taxing system different from that embodied in the standard South Carolina taxation.

Account Number:	103-1585-311.51-00	Туре:	Taxes

Revenue Collection Information

Collection Authorization: State Statute Title 12, Chapter 44

Fee Schedule: A fee agreement must contain the requirement that a fee in lieu of

property tax be paid as follows:

During the exemption period, the sponsor shall pay, or be responsible for payment, to the county an annual fee payment in connection with the economical developed property which has been placed in service, in an amount not less than the property taxes that would be due on the economic development property if it were taxable but using:

An assessment ratio of not less than six percent, or four percent for those projects qualifying under the enhanced investment definition;

A millage rate that is, either:

1) Fixed for the life of the fee: or

2) Is allowed to increase or decrease every fifth year in step with the average cumulative actual millage rate applicable to the project based upon the preceding five-year period; and

A fair market value for the economic development property using the original tax base for South Carolina income tax purposes less depreciation allowable for property tax purposes, except that the sponsor is not entitled to extraordinary obsolescence.

Based on Agreement between County Council and the "Business" according to guidelines in the SC Code of Laws.

Exemptions: N/A

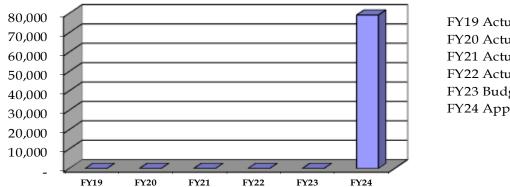
Frequency of Collection: Annually

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Treasurer

Fiscal History

The Library Fund was consolidated under Dorchester County effective July 1, 2023. This revenue tends to fluctuate from year to year.



Actual

Budget

 $Approv\,ed$

Actual

Actual

Actual

FY19 Actual	-
FY20 Actual	-
FY21 Actual	-
FY22 Actual	-
FY23 Budget	-
FY24 Approved	79,132

Library – Motor Carrier FILOT

The Department of Revenue (DOR) shall assess annually the taxes due based on the value determined in Section 12-37-2820 and an average millage for all purposes statewide for the preceding calendar year and shall publish the average millage for the preceding year by June 1 of each year. The taxes assessed must be paid to the Department of Revenue no later than December 31 of each year and may be made in two equal installments. Distribution of the taxes paid must be made by the State Treasurer's Office based on the distribution formula contained in Section 12-37-2870.

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103-1585-311.52-00

Type: Taxes

Revenue Collection Information

Collection Authorization: State Statute Title 12, Chapter 37, Article 23

Fee Schedule: The distribution for each county must be determined on the ratio of total

federal and state highway miles within each county during the preceding calendar year to the total federal and state highway miles within all counties of this State during the same preceding calendar year. The county must distribute the revenue from the payment-in-lieu of taxes received pursuant to this section within thirty days of its receipt to every governmental entity levying a property tax in the manner set forth below. For each governmental entity levying a property tax, the entire assessed value of the taxable property within its boundaries and the county area must be multiplied by the millage rate imposed by the governmental entity. That figure constitutes the numerator for that governmental entity. The total of the numerators for all property tax levying entities within the county area constitutes the denominator. The numerator for each governmental entity must be divided by the denominator. The resulting percentage must be multiplied by the payment-in-lieu of tax revenue received pursuant to this section and that amount distributed to the general fund of the appropriate governmental entity. The distribution of taxes and fees paid must be made by the last day of the next month succeeding the month in which the taxes and fees were paid.

The Department of Revenue shall assess annually the taxes due based on the value and an average millage for all purposes statewide for the preceding calendar year. The taxes assessed must be paid to the Department of Revenue no later than December 31 of each year and may be made in two equal installments. Distribution of the taxes paid must be made by the State Treasurer's Office based on the distribution formula contained in Section 12-37-2870.

Exemptions: None

Frequency of Collection: The distribution of taxes and fees paid must be made by the last day of

the next month succeeding the month in which the taxes and fees were

paid.

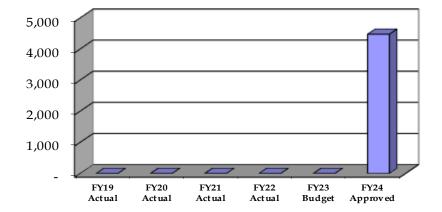
Method of Payment: Payments are made by the Motor Carrier to the DOR and the DOR

distributes the funds to Dorchester County.

Revenue Collector: Dorchester County Treasurer

Fiscal History

The Library Fund was consolidated under Dorchester County effective July 1, 2023. This revenue tends to fluctuate from year to year.



FY19 Actual	-
FY20 Actual	-
FY21 Actual	-
FY22 Actual	-
FY23 Budget	-
FY24 Approved	4,475

Library – Merchants Inventory Tax

A county and municipality must be reimbursed for the revenue lost as a result of the business inventory tax exemption based on the 1987 tax year millage and 1987 tax year assessed value of inventories in the county and municipality. If an amount of reimbursement to a political subdivision within a county is attributable to a separate millage for debt service for any purpose, the appropriate reimbursement amount must be redistributed proportionately when the debt is paid to the other separate millage levied by the political subdivision within the county for the 1987 tax year. This is credited annually, as provided in Section 11-11-150, to the Trust Fund for Tax Relief whatever amount is necessary to reimburse fully all counties and municipalities the required amount. The Department of Revenue shall make remittances of this reimbursement to a county and municipality in four equal payments.

Account Number: 103-1585-312.11-00 Type: Taxes

Revenue Collection Information

Collection Authorization: State Statute Title 12, Chapter 37-450

Fee Schedule: The Reimbursement is based on the 1987 tax year millage and 1987 tax

year assessed value of inventories in the county and municipality.

Exemptions: N/A

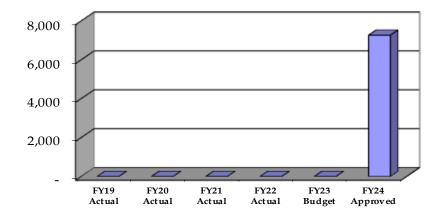
Frequency of Collection: Quarterly

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Treasurer

Fiscal History

The Library Fund was consolidated under Dorchester County effective July 1, 2023. In 1976, South Carolina enacted into law the Merchant Inventory Tax. The tax, based upon the assessed value of merchants' inventories, was repealed in 1990. Currently, counties and municipalities receive the 1987 funding level each year.



FY19 Actual FY20 Actual FY21 Actual FY22 Actual FY23 Budget FY24 Approved 7,268



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E911 - Municipal Radio User Fee

A fee shall be collected from the Town of St. George, Ridgeville, and Harleyville for Palmetto 800 radio ID subscriber fees.

Account Number:

354-2930-342.10-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: Administration Directive

Fee Schedule: St. George, Ridgeville and Harleyville are billed quarterly at a rate

determined by Palmetto 800 Invoicing.

Exemptions: None

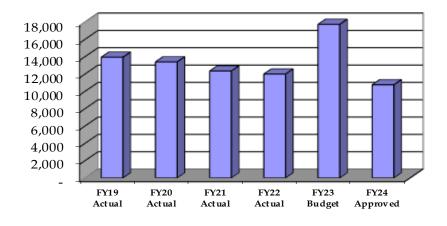
Frequency of Collection: Quarterly

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Business Services

Fiscal History

Fees are determined by the number of radios each jurisdiction holds.



FY19 Actual	13,931
FY20 Actual	13,390
FY21 Actual	12,336
FY22 Actual	11,986
FY23 Budget	17,720
FY24 Approved	10,750

E911 – Service Charge-Telephone

A fee shall be collected from telecommunication providers for active landline telephone lines.

Account Number:

354-2930-342.11-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: SC Title 23 – Chapter 47 – Public Safety Communications

Dorchester Code of Ordinances - Chapter 12 - Article 2

Fee Schedule: .99 per telephone line

Exemptions: None

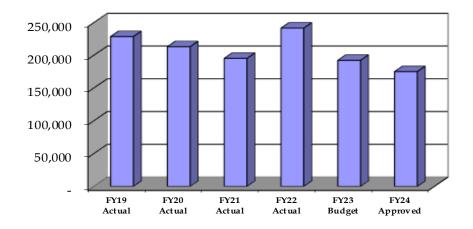
Frequency of Collection: Monthly

Method of Payment: Fees are collected from local telecommunication providers

Revenue Collector: Dorchester County Emergency Management

Fiscal History

Revenue is expected to decrease as residences are moving from landline telephones to exclusively using cellular.



FY19 Actual 2	228,695
FY20 Actual 2	213,247
FY21 Actual 1	95,398
FY22 Actual 2	241,605
FY23 Budget 1	92,430
FY24 Approved 1	75,200

E911 - Service Charge-Cell

A fee shall be collected from SC Department of Revenue and Fiscal Affairs for wireless carrier surcharges.

Account Number:

354-2930-342.12-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: SC Title 23 – Chapter 47 – Public Safety Communications

Fee Schedule: The SC Office of Revenue and Fiscal Affairs utilizes a formula based on

the total monthly revenues in their interest-bearing account and number of wireless 911 calls (by jurisdiction) to determine how much money is

allocated to each jurisdiction on a quarterly basis.

Exemptions: None

Frequency of Collection: Quarterly

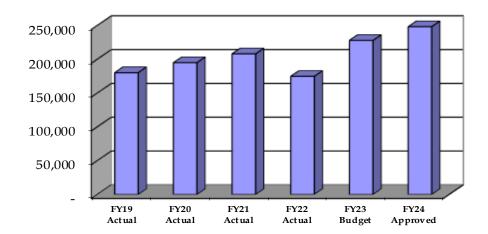
Method of Payment: Wireless surcharge fees are collected from SC Office of Revenue and

Fiscal Affairs

Revenue Collector: Dorchester County Emergency Management

Fiscal History

Revenue is expected to fluctuate as it is based on wireless call volume.



FY19 Actual	180,121
FY20 Actual	194,864
FY21 Actual	208,039
FY22 Actual	174,686
FY23 Budget	227,810
FY24 Approved	248,121

E911 – State Grant Revenues

Funds shall be collected from SC Department of Revenue and Fiscal Affairs for eligible 911 expenses (e.g. select maintenance contracts, equipment, technology, and training).

Account Number:

354-2930-331.70-00

Type:

Intergovernmental

Revenue Collection Information

Collection Authorization: SC Title 23 – Chapter 47 – Public Safety Communications

Fee Schedule: 80% reimbursement on eligible expenses; 100% on GIS-related

expenses

Exemptions: None

Frequency of Collection: Quarterly

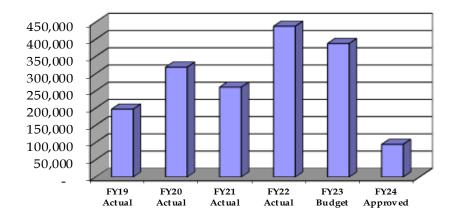
Method of Payment: Reimbursements are collected from the SC Office of Revenue and Fiscal

Affairs

Revenue Collector: Dorchester County Emergency Management

Fiscal History

These numbers fluctuate as projects vary from year to year – some projects yield a larger reimbursement than others based on their scope.



FY19 Actual	197,335
FY20 Actual	319,161
FY21 Actual	261,046
FY22 Actual	438,040
FY23 Budget	388,000
FY24 Approved	95,000

Fire Department - Contract-Town of Harleyville

A fee collected from the Town of Harleyville for providing fire protection services in the corporate limits of Harleyville.

Account Number:

385-2266-342.30-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: Contractual Agreement between Dorchester County and the Town of

Harleyville.

Fee Schedule: The Town shall pay the County the revenue generated from ad valorem

property taxes assessed against all property, both real and personal, within the corporate limits of the Town at the current millage rate, set at 21.2 mills for

FY21.

Exemptions: None

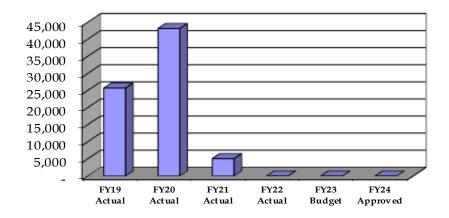
Frequency of Collection: Quarterly

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Treasurer

Fiscal History

Contract fees are determined by the ad valorem property taxes assessed against all property within the corporate limits of the town at a millage rate of 21.2 mills. The annual contract has been terminated as of June 30, 2020. All Fire Protection Services are billed through Dorchester County beginning in FY21.



FY19 Actual	25,731
FY20 Actual	43,149
FY21 Actual	5,085
FY22 Actual	-
FY23 Budget	-
FY24 Approved	-

Fire Department - Contract-Town of Ridgeville

A fee collected from the Town of Ridgeville for providing fire protection services in the corporate limits of Ridgeville.

Account Number:

385-2266-342.31-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: Contractual Agreement between Dorchester County and the Town of

Ridgeville.

Fee Schedule: The Town shall pay the County the revenue generated from ad valorem

property taxes assessed against all property, both real and personal, within the corporate limits of the Town at a current millage rate set at 21.2 mills for

FY21.

Exemptions: None

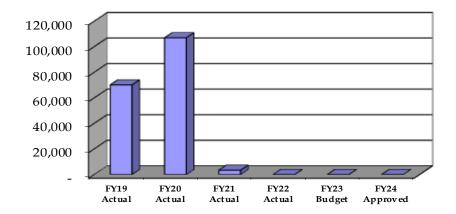
Frequency of Collection: Annually

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Treasurer

Fiscal History

Contract fees are determined by the ad valorem property taxes assessed against all property within the corporate limits of the town at a millage rate of 21.2 mills. This revenue will fluctuate from year to year depending on property values within the Town of Ridgeville. The annual contract has been terminated as of June 30, 2020. All Fire Protection Services are billed through Dorchester County beginning in FY21.



FY19 Actual 70,169
FY20 Actual 107,067
FY21 Actual 3,394
FY22 Actual FY23 Budget FY24 Approved -

Fire Department - Contract-Town of St. George

A fee collected from the Town of St. George for providing fire protection services in the corporate limits of St. George.

Account Number:

385-2266-342.32-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: Contractual Agreement between Dorchester County and the Town of St

George.

Fee Schedule: The Town shall pay the County the revenue generated from ad valorem

property taxes assessed against all property, both real and personal, within the corporate limits of the Town at a current millage rate set at 21.2 mills for

FY21.

Exemptions: None

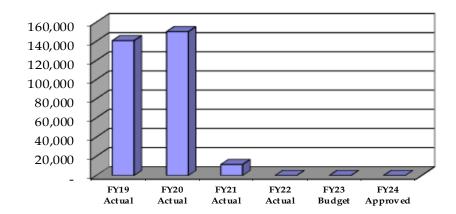
Frequency of Collection: Tax collections posted monthly by the Treasurer's Office

Method of Payment: Taxes are retained by the Dorchester County Treasurer's Office

Revenue Collector: Dorchester County Treasurer's Office

Fiscal History

Contract fees are determined by the ad valorem property taxes assessed against all property within the corporate limits of the town at a millage rate of 21.2 mills. This revenue will fluctuate from year to year depending on property values within the Town of St. George. The annual contract has been terminated as of June 30, 2020. All Fire Protection Services are billed through Dorchester County beginning in FY21.



FY19 Actual 140,711
FY20 Actual 150,136
FY21 Actual 11,512
FY22 Actual FY23 Budget FY24 Approved -

Fire Department - Fire Rescue Services

A fee collected for emergency services provided/rendered at the sites of motor vehicle incidents to recover costs incurred for providing these services.

Account Number:

385-2266-342.34-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: Contractual Agreement between DCFR and Fire Recovery USA, LLC, County

Ordinance 15-16

Fee Schedule: Fire Recovery USA shall bill the responsible party on behalf of DCFR for

services provided/rendered. Fire Recovery USA agrees to reimburse DCFR a portion of the monies collected at a rate of 80% of the total monies collected on claims. Rate Structure for fees are based on the attached schedule

established in FY 2015-2016.

Exemptions: None

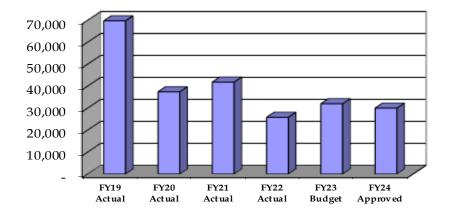
Frequency of Collection: Monthly

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Fire Rescue

Fiscal History

Fire Rescue fees depend on the volume of calls the Fire Department responds to in any given year. This revenue will fluctuate from year to year depending on call volume.



FY19 Actual	69,723
FY20 Actual	37,423
FY21 Actual	41,844
FY22 Actual	25,802
FY23 Budget	32,000
FY24 Approved	30,000

INCIDENT REPONSE/ITEMIZED RATE STRUCTURE - (MVA/FIRE/HAZMAT etc.)

All incidents will be billed using "hourly" rate per apparatus. Elapsed time is from Alarm to Last Equipment Clear or In Quarters or In Service, whichever is later, and rounded up to the nearest hour. There will be additional itemization for materials consumed and any special procedure costs that you provide. (Note: We will substitute the flat rate for the hourly rate for any incident that does not meet the minimum flat rate requirements. Additional line itemizations i.e. Consumable Materials/damaged equipment costs will not be affected by the hourly rate or flat rate determinations). All hourly rates include the personnel to man the apparatus as does the flat rate.

- Heavy Apparatus \$305 per hour (Includes engines, aerials, rescues, air/light units, etc.)
- Light Apparatus \$225 per hour (Includes brush units, support vehicles, etc.)
- Command Staff Vehicles \$195 per hour (Battalion buggies, EMS Supervisors, etc.)

Additional Procedural and Materials/Equipment Line Itemization:

- Extrication (without use of hydraulic tools) -\$835
- Extrication (with use of hydraulic tools) \$2,015

Extrication with the use of hydraulic tools and with Landing Zone

- Landing Zone (with extrication use of hydraulics) \$2335
- Landing zone command and control (with extrication services)-- \$1025
- Landing zone command and control (without extrication services) \$900
- Light Tower \$47 per hour (Operation of Light tower and generator to provide scene lighting).
- Consumable Materials/Damaged Equipment at replacement cost / (adheres to average costing
 which may be updated periodically per market increases. A current rate sheet must be supplied)

FLAT RATES: (minimum if combined hourly rates per apparatus do not meet minimum rates below)

Level 1/MVA FLAT RATE - \$535.00

Scene safety & Hazard control including hazard assessment & securing including containment of hazard Materials (i.e. hazardous material spills such as gasoline/diesel fuel, motor oil, coolant or antifreeze) which may be flammable, dangerous to the environment, or cause other hazards such as slippery conditions, debris cleanup from roadway, vehicle systems safety assurance (i.e. disable potential ignition sources such as electrical/power supply systems), fire suppression stand-by, perimeter command and control, to protect involved parties, non-involved parties establishing a safe environment for mitigating damages and injuries & to protect the safety and welfare of the General Public, until scene has been secured of all hazards

Structure Fire/Vehicle: Fire/Hazmat Flat Rate - \$600

Treasurer - Treasurer's Interest

Interest income earned on cash reserves in the bank accounts of Dorchester County.

Account Number:

385-1585-361.12-00

Type:

Interest

Revenue Collection Information

Collection Authorization: N/A

Fee Schedule: The rate of return on investments varies with the type of account.

Exemptions: None

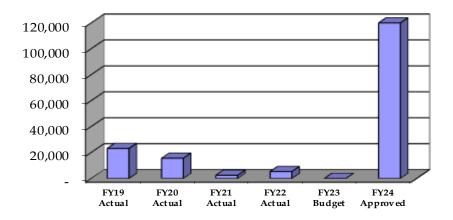
Frequency of Collection: Daily

Method of Payment: Bank posts interest to bank accounts

Revenue Collector: Dorchester County Treasurer

Fiscal History

Interest is determined by the cash on hand in the County's bank accounts each year. This revenue depends on current interest rates and the amount of money available to be invested. Accounts were transitioned to Wells Fargo in FY21; therefore, interest is calculated under new formulas and fee structure. Rising interest rates have been recognized in FY23 and budgeted accordingly in FY24.



FY19 Actual	23,197
FY20 Actual	15,582
FY21 Actual	2,436
FY22 Actual	5,314
FY23 Budget	-
FY24 Approved	120,000

Fire Department - Contribution-Donation

This is a contribution that is given annually by Giant Cement Holdings for emergency services provided by Dorchester County Fire Rescue.

Account Number:

385-2266-365.25-00

Type: Interest

Revenue Collection Information

Collection Authorization: Contractual Agreement with Giant Cement Holding Company

Fee Schedule: Giant Cement agreed to pay DCFR \$10,000 per year for 10 years.

Exemptions: None

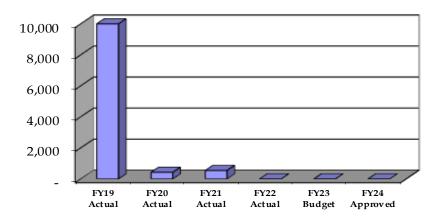
Frequency of Collection: Annually

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Fire Rescue

Fiscal History

This annual contribution to Fire Rescue is part of a settlement agreement between Giant Cement Holdings and the United Steel Workers dated 8/14/2008. This revenue was contractually set at \$100,000, with \$10,000 annual payments to begin in 2009 and the last payment on or before September 1, 2019.



10,000
430
550
-
-
-

Fire Department - Fire Rescue Day

This reflects contributions that are donated by local businesses to sponsor food and activities associated with Fire Rescue Day.

Account Number:

385-2266-365.39-00

Type:

Miscellaneous

Revenue Collection Information

Collection Authorization: N/A

Fee Schedule: None

Exemptions: None

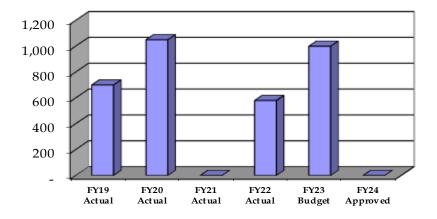
Frequency of Collection: Annually

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Fire Rescue

Fiscal History

This revenue will fluctuate from year to year depending on Community Support.



FY19 Actual	700
FY20 Actual	1,050
FY21 Actual	-
FY22 Actual	580
FY23 Budget	1,000
FY24 Approved	-

Delinquent Tax – Real Estate-Delinquent

Revenue generated from the collection of delinquent real estate taxes.

Account Number:

385-1520-311.15-00

Type:

Taxes

Revenue Collection Information

Collection Authorization: State Statute Title 12, Chapter 37

Fee Schedule: Ad Valorem Tax-Real Property Tax is based upon the assessment of the

taxable value of real property in Dorchester County. The County anticipates not receiving the full assessment value in any given year. The current Real &

Personal Collection rate is 96.75%.

Exemptions: Homestead exemption

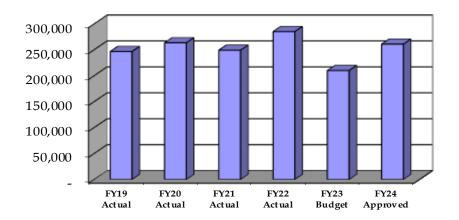
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Delinquent Tax

Fiscal History

The economy impacts the amount of delinquent tax payments received.



EV/10 A + 1	046 700
FY19 Actual	246,709
FY20 Actual	263,516
FY21 Actual	249,228
FY22 Actual	285,135
FY23 Budget	210,000
FY24 Approved	260,947

Delinquent Tax – FILOT-Delinquent

The goal of FILOT is to encourage companies to create or expand qualified manufacturing, distribution, or research & development facilities, corporate office facilities or headquarters in Dorchester County. Companies negotiate with the County to arrange a taxing system different from that embodied in the standard South Carolina taxation.

Account Number:

385-1520-311.51-00

Type:

Taxes

Revenue Collection Information

Collection Authorization: State Statute Title 12, Chapter 44

Fee Schedule: Determined on a case by case basis. This fee is agreed on between

Dorchester County and each individual business.

Exemptions: None

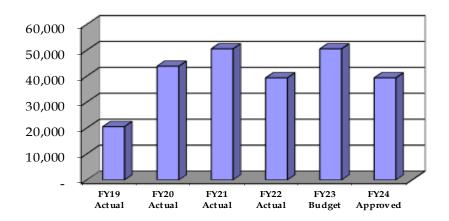
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Delinquent Tax

Fiscal History

The economy impacts the amount of delinquent tax payments received. The collection trend has fluctuated from year to year.



FY19 Actual	20,585
FY20 Actual	43,865
FY21 Actual	50,585
FY22 Actual	39,378
FY23 Budget	50,585
FY24 Approved	39,378

Treasurer - Real Estate-Current

Real Estate Tax is based upon the assessment of the taxable value of real estate in Dorchester County.

Account Number:

385-1585-311.11-00

Type:

Taxes

Revenue Collection Information

Collection Authorization: State Statute Title 12, Chapter 37

Fee Schedule: Real Estate Tax is determined by calculating the total assessment value

(multiply the fair market value by the assessment ratio) and multiplying this

number by the millage rate.

The FY2024 (tax year 2023) millage is approximately 21.2 for fire service.

The assessment ratio is as follows:

Primary Residents--4% Other Residents--6%

Agricultural Property (private)--4% Agricultural Property (corporation)--6%

The County anticipates not receiving the full assessment value in any given

year. The current Real & Personal Collection rate is 96.75%.

Exemptions: County Homestead provides property relief on taxes for South Carolinians

who are 65 years-old or older, totally or permanently disabled or legally blind.

The first \$50,000 of the fair market value is exempt from taxes.

Frequency of Collection: Real Estate taxes are billed annually in September and are due the following

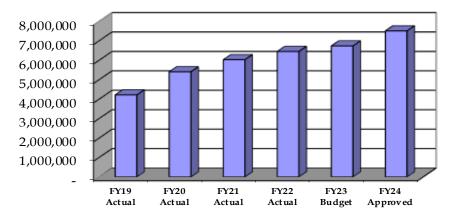
January.

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Treasurer

Fiscal History

This revenue tends to fluctuate from year to year. Increases are usually expected due to growth in the County and in more current year's collections seem to have improved. A 2.2 millage increase was approved for FY20. FY20 also reflects the dissolvement of the Ashley River Fire District. As of FY21, all Fire Protection Services are billed through Dorchester County including services for the Town of Harleyville, St. George, Reevesville, and Ridgeville.



FY19 Actual	4,219,674
FY20 Actual	5,406,126
FY21 Actual	6,027,786
FY22 Actual	6,453,933
FY23 Budget	6,737,631
FY24 Approved	7,508,342

Treasurer – Homestead Reimbursement

The first \$50,000 of the fair market value of the dwelling place of a person is exempt from county, municipal, school and special assessment real estate property taxes when the person has been a resident of this State for at least one year on or before December 31 of the year prior to exemption and meet one of the following requirements: 65-years-old, certified totally and permanently disabled by a State or Federal agency, legally blind and/or at least 50 years of age when an eligible spouse died and holds complete fee simple title or a life estate to the dwelling place.

Account Number:

385-1585-311.12-00

Type: Taxes

Revenue Collection Information

Collection Authorization: State Statute Title 12, Chapter 37-250

Fee Schedule: A resident that claims residency and is not eligible, must repay the difference

between the value of the property with and without the Homestead exemption.

Exemptions: None

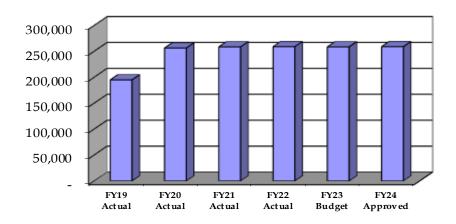
Frequency of Collection: An as needed basis

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Treasurer

Fiscal History

This revenue has been largely stable with slight growth due to an increase in the number of residents eligible for the exemption.



FY19 Actual	194,989
FY20 Actual	256,372
FY21 Actual	258,571
FY22 Actual	258,984
FY23 Budget	258,571
FY24 Approved	258,983

Treasurer - Rollback Taxes-Current

When real property which is in agricultural use and is being valued, assessed, and taxed, is applied to a use other than agricultural, it is subject to additional taxes, referred to as roll-back taxes, in an amount equal to the difference, if any, between the taxes paid or payable on the basis of the valuation and the assessment authorized hereunder and the taxes that would have been paid or payable had the real property been valued, assessed, and taxed as other real property in the taxing district, in the current tax year (the year of change in use) and each of the five tax years immediately preceding in which the real property was valued, assessed, and taxed.

Account Number: 385-1585-311.13-00 Type: Taxes

Revenue Collection Information

Collection Authorization: State Statute Title 12, Chapter 43-220

Fee Schedule: Real Property assessed as Agricultural is reclassified as other than for

agricultural use or when improvements are made a reassessment is done for

the current year and five previous years.

Exemptions: None

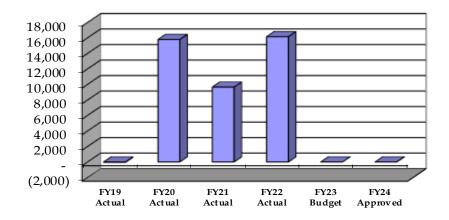
Frequency of Collection: Periodically

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Treasurer

Fiscal History

This revenue tends to fluctuate from year to year.



FY19 Actual	(44)
FY20 Actual	15 <i>,</i> 793
FY21 Actual	9,649
FY22 Actual	16,144
FY23 Budget	-
FY24 Approved	_

Treasurer – Advance Mobile Home Taxes

If the mobile home is to be removed beyond the boundaries of the county, any taxes that have been assessed for that calendar year must be paid in full, and if taxes have not yet been assessed for the calendar year in which the move is being made, the assessor shall provide the county auditor with an assessment and the auditor shall apply the previous year's millage. The county treasurer shall collect the taxes before issuing the requisite certificate to the licensing agent, and upon payment of any taxes, give the permit applicant a receipt showing that all taxes have been paid.

Account Number:

385-1585-311.14-00

Type:

Taxes

Revenue Collection Information

Collection Authorization: State Statute Title 31, Chapter 17-360

Fee Schedule: Advanced Taxes collected when Mobile Homes are moved out of the county

boundaries.

Exemptions: None

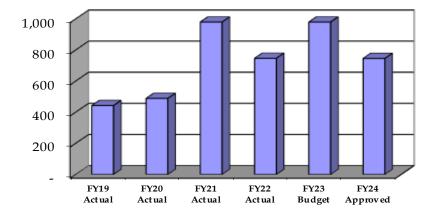
Frequency of Collection: Periodically

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Treasurer

Fiscal History

This revenue tends to fluctuate from year to year.



FY19 Actual	443
FY20 Actual	489
FY21 Actual	980
FY22 Actual	747
FY23 Budget	980
FY24 Approved	746

Treasurer - Manufacturing Exempt

A county and municipality must be reimbursed for the revenue lost as a result of the business inventory tax exemption based on the 1987 tax year millage and 1987 tax year assessed value of inventories in the county and municipality. This is credited annually, as provided in Section 11-11-150, to the Trust Fund for Tax Relief whatever amount is necessary to reimburse fully all counties and municipalities the required amount. The department shall make remittances of this reimbursement to a county and municipality in four equal payments.

Account Number:

385-1585-311.19-00

Type: Taxes

Revenue Collection Information

Collection Authorization: State Statute Title 12, Chapter 37-450

Fee Schedule: Calculated by State using 1987 tax year assessment and millage

Exemptions: N/A

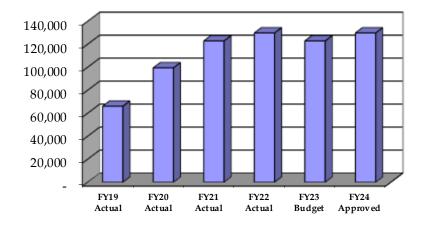
Frequency of Collection: Quarterly

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Treasurer

Fiscal History

This revenue tends to fluctuate from year to year. An increase in revenue commencing FY20 reflects the dissolvement of the Ashley River Fire District.



FY19 Actual	66,129
FY20 Actual	99,494
FY21 Actual	122,891
FY22 Actual	129,845
FY23 Budget	122,891
FY24 Approved	129,844

Treasurer - Vehicles-Current

Ad Valorem Taxes on Motor Vehicles is based on the assessment of the taxable value of motor vehicles in Dorchester County.

Account Number:

385-1585-311.41-00

Type:

Taxes

Revenue Collection Information

Collection Authorization: State Statute Title 12, Chapter 37, Article 21

Fee Schedule: Motor Vehicle Tax is determined by calculating the total assessment value

(multiply the fair market value by the assessment ration) and multiplying this

number by millage rate.

The Assessment ratio:

Personal vehicle is 6% Business vehicle is 10.5%

Exemptions: This tax does not apply to motor vehicles operating under a manufacturer,

dealer or research and development license plates. There are other exemptions as Military, Purple Heart and disabilities certified by State or

Federal agencies.

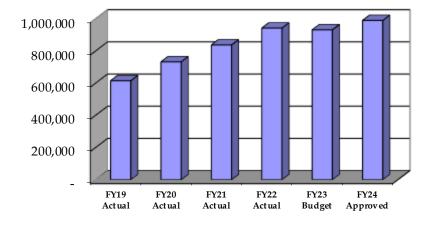
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Treasurer

Fiscal History

This revenue tends to fluctuate from year to year. In more recent years, vehicle taxes have been on a steady incline most likely due to the improvement in the economy, residents buying newer cars, and more cars being registered in the County. An increase in revenue commencing FY20 reflects the dissolvement of the Ashley River Fire District.



FY19 Actual 615,191
FY20 Actual 732,605
FY21 Actual 837,685
FY22 Actual 942,495
FY23 Budget 931,384
FY24 Approved 989,895

Treasurer - Fee-in-Lieu of Taxes

Fee in Lieu of Taxes is to encourage companies to create or expand qualified manufacturing, distribution, or research & development facilities, corporate office facilities or headquarters in Dorchester County.

Account Number: 385-1585-311.51-00 Type: Taxes

Revenue Collection Information

Collection Authorization: State Statute Title 12, Chapter 44

Fee Schedule: A fee agreement must contain the requirement that a fee in lieu of property tax

be paid as follows:

During the exemption period, the sponsor shall pay, or be responsible for payment, to the county an annual fee payment in connection with the economical developed property which has been placed in service, in an amount not less than the property taxes that would be due on the economic development property if it were taxable but using:

An assessment ratio of not less than six percent, or four percent for those projects qualifying under the enhanced investment definition;

A millage rate that is, either:

1) Fixed for the life of the fee; or

2) Is allowed to increase or decrease every fifth year in step with the average cumulative actual millage rate applicable to the project based upon the

preceding five-year period; and

A fair market value for the economic development property using the original tax base for South Carolina income tax purposes less depreciation allowable for property tax purposes, except that the sponsor is not entitled to

extraordinary obsolescence.

Based on Agreement between County Council and the "Business" according

to guidelines in the SC Code of Laws

Exemptions: N/A

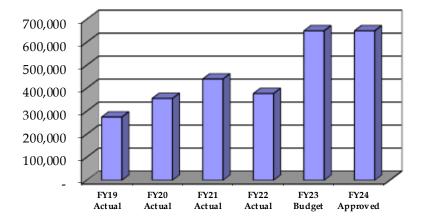
Frequency of Collection: Annually

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Treasurer

Fiscal History

This revenue tends to fluctuate from year to year. An increase in revenue commencing FY20 reflects the dissolvement of the Ashley River Fire District. In FY23, additional revenue is budgeted to account for a new FILOT Agreement in place for the Wal-Mart Distribution Center.



FY19 Actual	275,061
FY20 Actual	355,800
FY21 Actual	440,342
FY22 Actual	377,057
FY23 Budget	649,849
FY24 Approved	649,849

Treasurer – Motor Carrier FILOT

The Department of Revenue (DOR) shall assess annually the taxes due based on the value determined in Section 12-37-2820 and an average millage for all purposes statewide for the preceding calendar year and shall publish the average millage for the preceding year by June 1 of each year. The taxes assessed must be paid to the Department of Revenue no later than December 31 of each year and may be made in two equal installments. Distribution of the taxes paid must be made by the State Treasurer's Office based on the distribution formula contained in Section 12-37-2870.

Acco	unt	Num	ber:

385-1585-311.52-00

Type:	Taxes	
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Revenue Collection Information

Collection Authorization: State Statute Title 12, Chapter 37, Article 23

Fee Schedule:

The distribution for each county must be determined on the ratio of total federal and state highway miles within each county during the preceding calendar year to the total federal and state highway miles within all counties of this State during the same preceding calendar year. The county must distribute the revenue from the payment-in-lieu of taxes received pursuant to this section within thirty days of its receipt to every governmental entity levying a property tax in the manner set forth below. For each governmental entity levying a property tax, the entire assessed value of the taxable property within its boundaries and the county area must be multiplied by the millage rate imposed by the governmental entity. That figure constitutes the numerator for that governmental entity. The total of the numerators for all property tax levying entities within the county area constitutes the denominator. The numerator for each governmental entity must be divided by the denominator. The resulting percentage must be multiplied by the payment-in-lieu of tax revenue received pursuant to this section and that amount distributed to the general fund of the appropriate governmental entity. The distribution of taxes and fees paid must be made by the last day of the next month succeeding the month in which the taxes and fees were paid.

The Department of Revenue shall assess annually the taxes due based on the value and an average millage for all purposes statewide for the preceding calendar year. The taxes assessed must be paid to the Department of Revenue no later than December 31 of each year and may be made in two equal installments. Distribution of the taxes paid must be made by the State Treasurer's Office based on the distribution formula contained in Section 12-37-2870

Exemptions: None

Frequency of Collection: The distribution of taxes and fees paid must be made by the last day of the next month succeeding the month in which the taxes and fees were paid.

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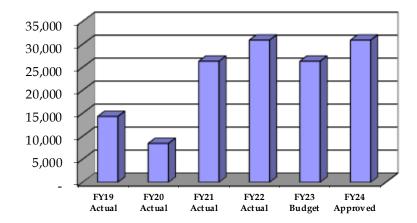
Method of Payment: Payments are made by the Motor Carrier to the DOR and the DOR distributes

the funds to Dorchester County

Revenue Collector: Dorchester County Treasurer

Fiscal History

Commencing FY20 Dorchester County absorbed the Ashley River Fire District.



FY19 Actual	14,310
FY20 Actual	8,437
FY21 Actual	26,315
FY22 Actual	30,907
FY23 Budget	26,314
FY24 Approved	30,907

Treasurer – Merchants Inventory Tax

A county and municipality must be reimbursed for the revenue lost as a result of the business inventory tax exemption based on the 1987 tax year millage and 1987 tax year assessed value of inventories in the county and municipality. If an amount of reimbursement to a political subdivision within a county is attributable to a separate millage for debt service for any purpose, the appropriate reimbursement amount must be redistributed proportionately when the debt is paid to the other separate millage levied by the political subdivision within the county for the 1987 tax year. There is credited annually, as provided in Section 11-11-150, to the Trust Fund for Tax Relief whatever amount is necessary to reimburse fully all counties and municipalities the required amount. The Department of Revenue shall make remittances of this reimbursement to a county and municipality in four equal payments.

Account Number:

385-1585-312.11-00

Гуре: Taxes

Revenue Collection Information

Collection Authorization: State Statute Title 12, Chapter 37-450

Fee Schedule: The Reimbursement is based on the 1987 tax year millage and 1987 tax year

assessed value of inventories in the county and municipality.

Exemptions: N/A

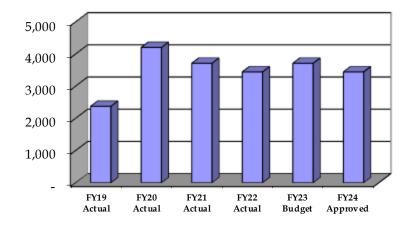
Frequency of Collection: Quarterly

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Treasurer

Fiscal History

In 1976, South Carolina enacted into law the Merchant Inventory Tax. The tax, based upon the assessed value of merchants' inventories was repealed in 1990. Currently, counties and municipalities receive the 1987 funding level each year. The increase in revenue in FY20 is due to the dissolvement of the Ashley River Fire District.



FY19 Actual	2,375
FY20 Actual	4,203
FY21 Actual	3,712
FY22 Actual	3,444
FY23 Budget	3,712
FY24 Approved	3,444

Hospitality Tax

Tax on the sales of prepared food and beverages sold in establishments or sales of prepared food and beverages sold in establishments licensed for on-premises consumption of alcoholic beverages, beer or wine within the County.

Account Number:

347-1540-347.10-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: County Ordinance #18-09

Fee Schedule: 2% of gross proceds of eligible sales in unincorporated

Dorchester County.

Exemptions: None

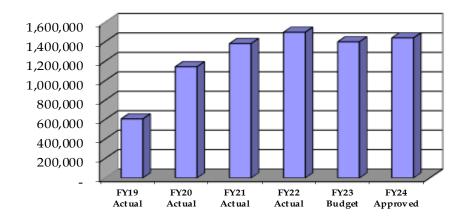
Frequency of Collection: Monthly

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Business Services

Fiscal History

The Hospitality tax was imposed effective January 1, 2019 and has experienced steady growth year over year.



FY19 Actual	607,529
FY20 Actual	1,143,657
FY21 Actual	1,381,760
FY22 Actual	1,498,305
FY23 Budget	1,400,000
FY24 Approved	1,440,000



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1% Sales Tax Transportation Authority – Roads

1% General Sales and Use Tax on all retail sales, taxable under the state sales and use tax. This tax is imposed specifically to defray the debt service on bonds issued for transportation capital projects in the county.

Account Number: 521-3120-313.11-00

Type: Taxes

Revenue Collection Information

Collection Authorization: SC Code of Laws 4-37-30

Fee Schedule: 1% Sales and Use Tax on Retail Sales

Exemptions: None

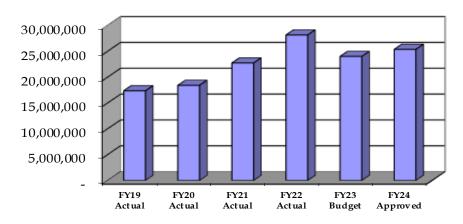
Frequency of Collection: Quarterly

Method of Payment: Collected by the SC Dept. of Revenue on behalf of the County

Revenue Collector: Dorchester County Treasurer

Fiscal History

1% Sales Tax collections are dependent on the amount of retail sales subject to sales and use tax each year in Dorchester County. The increase in these collections year over year is directly related to the growth in the County. This tax will expire April 30, 2024 and be replaced by a new 1% tax.



FY19 Actual 17,349,741 FY20 Actual 18,402,011 FY21 Actual 22,730,372 FY22 Actual 28,151,852 FY23 Budget 24,000,000 FY24 Approved 25,370,180

Transportation Sales Tax - Roads

1% General Sales and Use Tax on all retail sales, taxable under the state sales and use tax. This tax is imposed specifically to defray the debt service on bonds issued for transportation capital projects in the county.

Account Number: 522-3120-313.11-00 Type: Taxes

Revenue Collection Information

Collection Authorization: SC Code of Laws 4-37-30

Fee Schedule: 1% Sales and Use Tax on Retail Sales

Exemptions: None

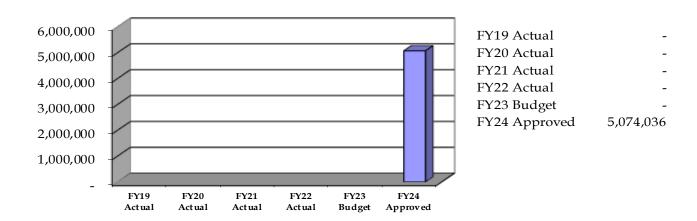
Frequency of Collection: Quarterly

Method of Payment: Collected by the SC Dept. of Revenue on behalf of the County

Revenue Collector: Dorchester County Treasurer

Fiscal History

1% Sales Tax collections are dependent on the amount of retail sales subject to sales and use tax each year in Dorchester County. This tax will commence May 1, 2024 upon the expiration of the former 1% Sales Tax Transportation Authority.



Solid Waste - Host Fees Waste Management

A host fee charged to certain commercial entities to provide funding for the County's recycling, solid waste and disposal efforts.

Account Number:

605-3284-344.43-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: Contractual Agreement with Oakridge Landfill, Inc.

Fee Schedule: Waste Management (Contractor) shall pay a quarterly Host Fee to the

County of \$1.00 per ton for each ton of Solid Waste received by the

Contractor for disposal from sources outside the County.

In addition to the Host Fee identified above, the Contractor shall pay a

quarterly fee of \$0.50 per ton for each ton of Solid Waste received for

disposal by Contractor from Charleston County.

Exemptions: None

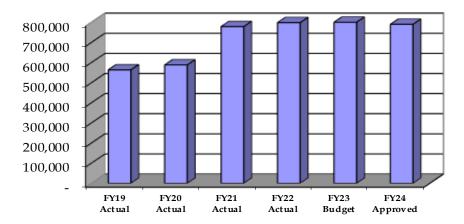
Frequency of Collection: Quarterly

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Solid Waste

Fiscal History

Host fees are determined by a contract between the landfill and the county. This revenue is based on an agreed upon rate but depends on the amount of Solid Waste received by the Contractor from year to year.



FY19 Actual	563,510
FY20 Actual	588,120
FY21 Actual	778,814
FY22 Actual	798,588
FY23 Budget	800,000
FY24 Approved	790,000

Solid Waste - User Fees-Treasurer

A user fee charged to real property owners to provide funding for the County's recycling, solid waste and disposal efforts. These fees are assessed on the tax bills; therefore, they are collected by the Treasurer.

Account Number:

605-3284-344.47-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: County Ordinances 96-22 & 21-10

Fee Schedule: \$85.00 – Residential Properties

\$85.00 @ 80% occupancy - Multi-Family Units

\$85.00 – Business' generating small quantities without large commercial containers (1.0 cubic yard or less of non-compacted waste per week) \$160.00 – Business' with Commercial Haulers (per cubic yard of the

container size)

Exemptions: Any Church, Religious Institutions or Civic Organizations with no

container are charged an annual SWUF of \$85.

Frequency of Collection: Solid Waste User Fees (SWUF) are assessed on the tax bills and

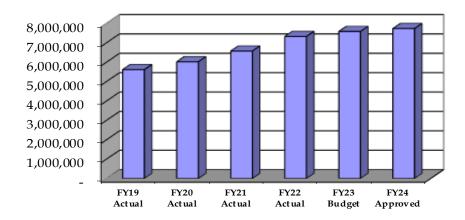
therefore are collected as taxpayers pay their county taxes.

Method of Payment: Payments made directly to Dorchester County

Revenue Collector: Dorchester County Treasurer

Fiscal History

User fees are assessed on properties within Dorchester County that generate debris. This revenue tends to fluctuate from year to year based on housing in Dorchester County. New rates were effective commencing FY22.



FY19 Actual	5,615,141
FY20 Actual	6,018,398
FY21 Actual	6,573,055
FY22 Actual	7,323,574
FY23 Budget	7,580,000
FY24 Approved	7,730,000

Solid Waste - Recycling Fees

A fee collected from various vendors for the purchase of mixed paper, aluminum, comingled plastics, corrugated paper, white goods and e-waste from the County's convenience sites.

Account Number:

605-3284-344.50-00

Type:

Charges for Services

Revenue Collection Information

Contractual Agreements with Sunoco Recycling, Inc., Midlands Biofuels,

Highway 15 and Synergy Recycling, LLC

Fee Schedule: Sunoco Pricing – is based on contractual agreement

Synergy Recycling, LLC Pricing:

Commodity - Material Description	Price	Comments
Computers – Complete	\$0.20	Payment
Computers – Incomplete	\$0.10	Payment
Laptops – Complete	\$0.25	Payment
Monitors – CRT Intact	-\$0.10	Charge
Monitors – CRT Broken	-\$0.28	Charge
Monitors – LCD	-\$0.10	Charge
Televisions – LCD	-\$0.11	Charge
Servers and Networking Equipment	\$0.15	Payment
Cell Phones	\$1.40	Payment
Miscellaneous Electronics	\$0.00	No Pay
Other Materials*	\$0.25	Payment
Transportation	\$450.00	Charge

^{*}This can include the following: hair driers, fans, blenders, vacuums (without bags), and just about any equipment that consumed electricity during its useful life.

Exemptions: None

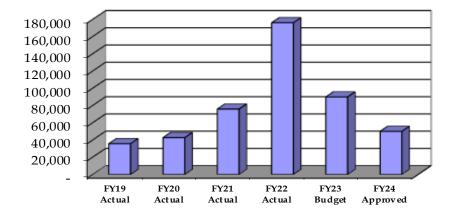
Frequency of Collection: Quarterly

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Solid Waste

Fiscal History

Recycling fees are determined by the tonnage of recyclables collected from the County's convenience sites. This revenue tends to fluctuate from year to year based on the items collected at the convenience sites.



FY19 Actual	35,738
FY20 Actual	42,768
FY21 Actual	75,902
FY22 Actual	176,024
FY23 Budget	90,000
FY24 Approved	50,000

Solid Waste - SW Delinquent Fees

A user fee charged to real property owners to provide funding for the County's recycling, solid waste, and disposal efforts.

Account Number:

605-3284-344.72-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: County Ordinances 96-22 & 21-10

Fee Schedule: \$85.00 – Residential Properties

\$85.00 @ 80% occupancy - Multi-Family Units

\$85.00 – Business' generating small quantities without large commercial containers (1.0 cubic yard or less of non-compacted waste per week) \$160.00 – Business' with Commercial Haulers (per cubic yard of the

container size)

Exemptions: Any Church, Religious Institutions or Civic Organizations with no

container are charged an annual SWUF of \$85.

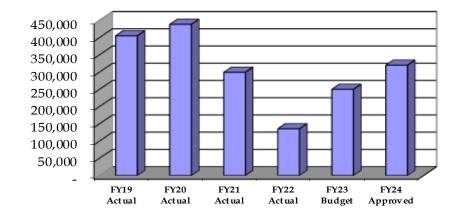
Frequency of Collection: Semi-Annually

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Delinquent Tax

Fiscal History

User fees are assessed on properties within Dorchester County that generate debris. This revenue tends to fluctuate from year to year based on the economy and housing in Dorchester County.



FY19 Actual	405,359
FY20 Actual	438,334
FY21 Actual	299,250
FY22 Actual	135,385
FY23 Budget	250,000
FY24 Approved	320,000

Solid Waste - Treasurer's Interest

Interest income earned on cash reserves in the bank accounts of Dorchester County.

Account Number:

605-3284-361.12-00

Type:

Interest

Revenue Collection Information

Collection Authorization: Administrative Directive

Fee Schedule: Bank Rates

Exemptions: N/A

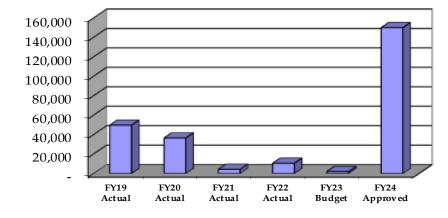
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Treasurer

Fiscal History

Interest is determined by the cash reserves held in the County's bank accounts each year. This revenue tends to fluctuate based on available balances and current interest rates. Accounts were transitioned to Wells Fargo in FY21, therefore interest is calculated under new formulas and fee structure. Rising interest rates have been recognized in FY23 and budgeted accordingly in FY24.



FY19 Actual	49,693
FY20 Actual	36,508
FY21 Actual	4,240
FY22 Actual	10,480
FY23 Budget	2,000
FY24 Approved	150.000

Solid Waste – Recycled Tire Program

Revenues generated from the sale of used tires through a state-wide program.

Account Number:

605-3284-331.80-00

Type:

Intergovernmental

Revenue Collection Information

Collection Authorization: SC Code 44-96-170

Fee Schedule: This is a state-wide program in which 46 counties participate. Each

county sends in their recycled tires and the state issues a check to each

of these counties quarterly based on the population of the county.

Exemptions: None

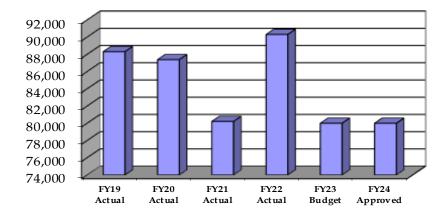
Frequency of Collection: Quarterly

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Treasurer

Fiscal History

Recycled tire revenues are determined by the population of Dorchester County. These revenues are largely stable.



FY19 Actual	88,312
FY20 Actual	87,384
FY21 Actual	80,211
FY22 Actual	90,301
FY23 Budget	80,000
FY24 Approved	80,000

Stormwater - Stormwater Fees-Delinquent

A Stormwater fee charged based on square footage of improvements on residential properties. Commercial and Industrial properties are assessed a fee based on the number of Equivalent Residential Units (ERU's) of impervious surfaces.

Account Number:

603-1520-344.31-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: County Ordinances 02-10, 08-12 & 21-09

Fee Schedule: Residential

\$60

Multi-Family Residential Units

\$60 per unit

Mobile Home Park \$60 per mobile home

Commercial/Industrial

\$60 per ERU (3,000 sq. ft. of impervious surface)

Exemptions: Agricultural lands, vacant land and cemeteries are exempt from the fee.

Frequency of Collection: Stormwater Maintenance Fees (STWMF) are assessed on the tax bills

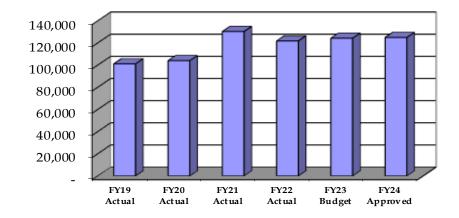
and therefore are collected as taxpayers pay their county taxes

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Delinquent Tax

Fiscal History

Stormwater fees are assessed on taxpayer's property bills. New rates were effective commencing FY22.



FY19 Actual	101,204
FY20 Actual	104,057
FY21 Actual	130,376
FY22 Actual	121,805
FY23 Budget	124,292
FY24 Approved	125,000

Stormwater - Stormwater Fees-Current

A Stormwater fee charged based on square footage of improvements on residential properties. Commercial and Industrial properties are assessed a fee based on the number of Equivalent Residential Units (ERU's) of impervious surfaces.

Account Number:

603-1585-344.31-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: County Ordinances 02-10, 08-12 & 21-09

Fee Schedule: Residential

\$60

Multi-Family Residential Units

\$60 per unit

Mobile Home Park \$60 per mobile home

Commercial/Industrial

\$60 per ERU (3,000 sq. ft. of impervious surface)

Exemptions: Agricultural lands, vacant land and cemeteries are exempt from the fee.

Frequency of Collection: Stormwater Maintenance Fees (STWMF) are assessed on the tax bills

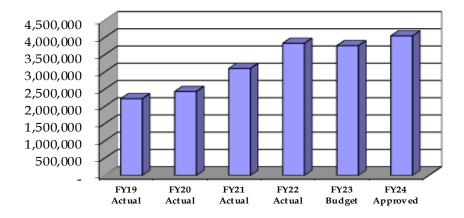
and therefore are collected as taxpayers pay their county taxes

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Treasurer

Fiscal History

Stormwater fees are assessed on taxpayers' property bills. New rates were effective commencing FY22.



FY19 Actual 2,227,014
FY20 Actual 2,437,658
FY21 Actual 3,104,523
FY22 Actual 3,836,995
FY23 Budget 3,766,362
FY24 Approved 4,050,000

Stormwater - Inspection Fees

A fee charged for inspections of construction sites.

Account Number:

603-3183-344.58-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: County Ordinance 19-20

Fee Schedule:

Type of Development or Activity	Area of Disturbance	Standard Fee	
Residential – Individual Single Family	Less than 1 Acres	Exempt – No Fee	
Residential – Individual Single Family	1 Acre or Greater	\$200	
Residential – Single Family Subdivision	0.5 Acres or Greater	\$2 per linear foot or road + \$4 per linear foot of drainage easement	
Residential – Multi-Family	0.5 Acres or Greater	\$2 per linear foot or road + \$4 per linear foot of drainage easement	
Non-Residential	0.5 – 5 Acres	\$200	
Non-Residential Non-Residential	5.01 – 10 Acres 10.01 Acres or Greater	\$400 \$800	
Reinspection for Any Reason		\$150	

Exemptions: None

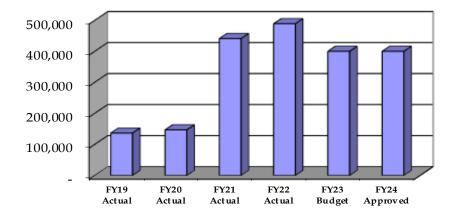
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Stormwater

Fiscal History

Inspection fees are charged based on the size of the construction site. This revenue tends to fluctuate based on the number of inspections done each year. A new fee structure was approved and implemented on July 15, 2019.



FY19 Actual	136,618
FY20 Actual	146,830
FY21 Actual	441,255
FY22 Actual	488,934
FY23 Budget	400,000
FY24 Approved	400,000

Stormwater – Penalty Charges

A fee charged for any person in violation of the provisions of Ordinance 07-21 to include MS4 Permit, Stormwater Management Plan, Stormwater Construction Permits, Post Construction operation and maintenance requirements and Illicit Discharges.

Account Number:

603-3183-344.59-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: County Ordinance 07-21

Fee Schedule: Minor - \$250/Day

Major - \$1,000/Day

*Each separate day of a violation constitutes a new and separate violation.

Exemptions: None

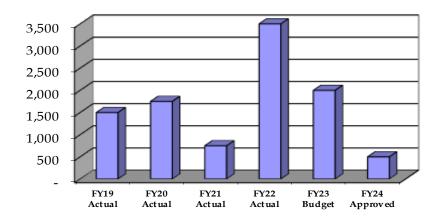
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Stormwater

Fiscal History

A fee is collected when any person is in violation of the provisions of Ordinance 07-21.



FY19 Actual	1,500
FY20 Actual	1,750
FY21 Actual	750
FY22 Actual	3,500
FY23 Budget	2,000
FY24 Approved	500

Stormwater - Treasurer's Interest

Interest income earned on cash reserves in the bank accounts of Dorchester County.

Account Number:

603-1585-361.12-00

Type:

Interest

Revenue Collection Information

Collection Authorization: N/A

Fee Schedule: Bank Rate

Exemptions: N/A

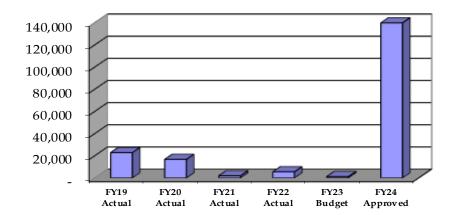
Frequency of Collection: Monthly

Method of Payment: Bank posts interest to bank accounts

Revenue Collector: Dorchester County Treasurer

Fiscal History

Interest is determined by the cash reserves held in the County's bank accounts each year. This revenue tends to fluctuate based on current interest rates and available balance for investment. Accounts were transitioned to Wells Fargo in FY21; therefore, interest is calculated under new formulas and fee structure. Rising interest rates have been recognized in FY23 and budgeted accordingly in FY24.



FY19 Actual	22,877
FY20 Actual	16,807
FY21 Actual	1,952
FY22 Actual	5,548
FY23 Budget	1,267
FY24 Approved	140,000

Stormwater - Sale of Pipe

Proceeds from selling pipe to residents for the installation of drainage lines at driveway entrances and the piping of ditches running along county roadsides.

Account Number:

603-3183-370.11-00

Type:

Miscellaneous

Revenue Collection Information

Collection Authorization: County Ordinance 97-12

Fee Schedule: Fees paid by residents for driveway pipes:

Pay for cost of materials

HDPE Pipe Reinforced Concrete Pipe (RCP)

18 inch ads- \$450 18 inch - \$455

24 inch ads- \$550 24 inch - \$550

Exemptions: SC Department of Transportation (SCDOT) maintains roads and

drainage under their control.

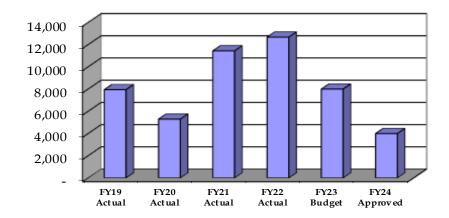
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Stormwater

Fiscal History

Proceeds from the Sale of Pipe are determined by the number of residents that request driveways or ditch piping to be installed.



FY19 Actual	7,946
FY20 Actual	5,292
FY21 Actual	11,440
FY22 Actual	12,675
FY23 Budget	8,000
FY24 Approved	4,000

Stormwater - Plan Review Revenue

A fee charged to cover the cost of performing SWMP reviews and of administering applications for County stormwater permits vary based on the size and complexity of the development.

Account Number:

603-3183-370.89-00

Type:

Miscellaneous

Revenue Collection Information

Collection Authorization: County Ordinance 19-20 & 21-09

Fee Schedule:

Type of Development or Activity	Disturbed Acres	1 st Review (Per Disturbed Acre)	2 nd Review Flat Fee	3rd Review Flat Fee	4th Review Flat Fee
Residential – Individual	Less than 1	Exempt – No	Exempt – No	Exempt –	Exempt –
Single Family	Acre	Fee	Fee	No Fee	No Fee
Residential – Individual Single Family	1 Acre or Greater	\$200	\$40	\$20	\$20
Residential – Single Family Subdivision	0.5 Acre or Greater	\$200	\$500	\$250	\$250
Residential – Multi-Family	0.5 Acre or Greater	\$400	\$500	\$250	\$250
Non-Residential	0.5 Acre or Greater	\$400	\$500	\$250	\$250
Review of Application for Variance	Any	\$600	\$600 per fact- finding meeting	\$600 per fact-finding meeting	\$600 per fact-finding meeting
Major Modification	Any	\$300			
Erosion Protection & Sediment Control (EPSC) Fee		\$100			

Exemptions: None

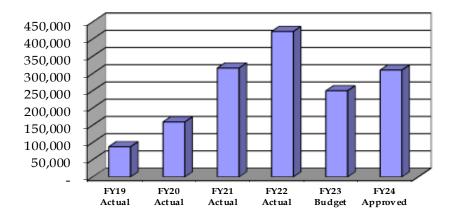
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Stormwater

Fiscal History

Plan Review fees are determined based on the size and complexity of the development. A new fee structure was approved and implemented on July 15, 2019.



FY19 Actual	87,651
FY20 Actual	159,648
FY21 Actual	315,884
FY22 Actual	422,010
FY23 Budget	250,000
FY24 Approved	310,000

Water & Sewer - Sewer/Water Miscellaneous

Fees collected for various actions required by W&S staff, such as, tampering with the W&S system, after hours calls, collection fees, and backflow fees.

Account Number:

601-3282-341.53-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: County Ordinance #20-05 Section 44-206, Appendix A

Fee Schedule: \$100 Tampering Fee

\$25 Collection Fee \$50 per hour after hours \$25 Running Water Fee

Exemptions: None

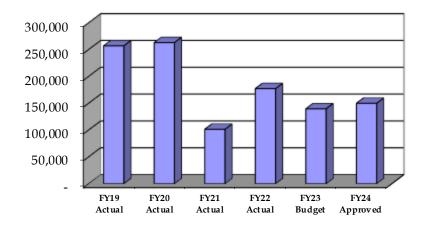
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Water & Sewer

Fiscal History

Sewer/Water Miscellaneous fees are determined by the amount of time or action required by DCW&S staff.



FY19 Actual	257,151
FY20 Actual	263,098
FY21 Actual	101,525
FY22 Actual	177,319
FY23 Budget	139,728
FY24 Approved	150,000

Water & Sewer - Plan Review Fees

Fees collected for plan review fees performed by Water & Sewer Staff.

Account Number:

601-3282-341.55-00

Type:

Charges for Services

Revenue Collection Information

County Ordinance #20-05 Section 44-206, Appendix A

Fee Schedule: \$500 Plan Review Fees

Exemptions: None

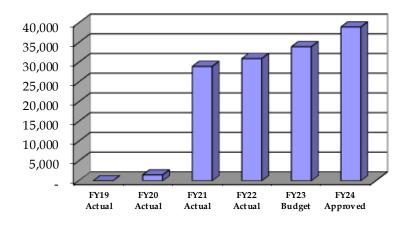
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Water & Sewer

Fiscal History

Planning review fees are determined by the amount of reviews required by DCW&S staff.



FY19 Actual	-
FY20 Actual	1,500
FY21 Actual	29,000
FY22 Actual	31,000
FY23 Budget	34,000
FY24 Approved	39,000

Water & Sewer - Bad Check Fees

A fee charged to customers for returned payments.

Account Number:

601-3282-341.84-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: County Ordinance #20-05 Section 44-206, Appendix A

Fee Schedule: \$30.00 per returned item

Exemptions: None

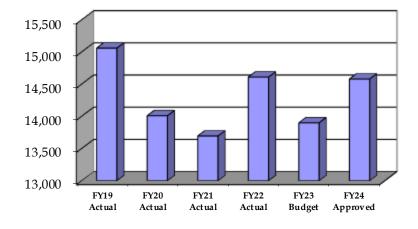
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Water & Sewer

Fiscal History

Bad Check fees are determined by the number of returned checks.



FY19 Actual	15,060
FY20 Actual	14,010
FY21 Actual	13,695
FY22 Actual	14,610
FY23 Budget	13,900
FY24 Approved	14,580

Water & Sewer - Credit Card Fees

A fee charged on credit card payments.

Account Number:

601-3282-341.86-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: County Ordinance #20-05 Section 44-206, Appendix A

Fee Schedule: \$2.50 for customer that call office and DSR assist.

Exemptions: None

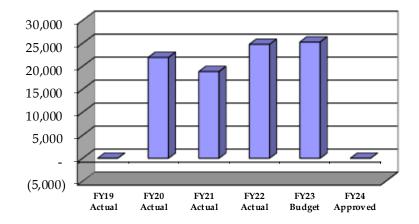
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Water & Sewer

Fiscal History

Credit card fees are determined by the amount of payments processed through credit cards. In previous years, a third-party billing system was utilized which collected the credit card fees externally. In FY20, Dorchester County took over collection, resulting in the increase in revenue.



FY19 Actual	(4)
FY20 Actual	21,917
FY21 Actual	18,843
FY22 Actual	24,768
FY23 Budget	25,272
FY24 Approved	-

Water & Sewer - Sewer Fee-Computer Billings

A sewer fee collected for monthly usage by residential and commercial customers.

Account Number:

601-3282-344.51-00

Type:

Charges for Services

Revenue Collection Information

County Ordinance #20-05 Section 44-207, Appendix B

Fee Schedule: Monthly Residential Flat Rate \$61.25

Metered, Commercial/Industrial:

Monthly Base (0 – 7,000 gallons) \$61.25 7,001+ (cost per 1,000 gallons) 11.65

Exemptions: None

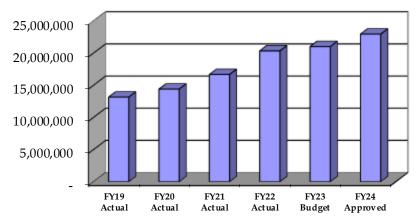
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Water & Sewer

Fiscal History

Sewer rates are determined by the number of residential accounts and the commercial account usage. This revenue source will increase based on the number of new residential and commercial customers that are added to the system. County Council approved a rate increase of 12% for Fiscal Years 2021-2023. In FY2024, the sewer increase will be 9% and in FY2025 the increase will be 8%.



FY19 Actual 13,149,440 FY20 Actual 14,392,295 FY21 Actual 16,665,935 FY22 Actual 20,336,876 FY23 Budget 21,010,000 FY24 Approved 22,946,602

Water & Sewer - Water Fee-Computer Billings

A water fee collected for monthly usage by residential and commercial customers.

Account Number:

601-3282-344.52-00

Type:

Charges for Services

Revenue Collection Information

County Ordinance #20-05 Section 44-207, Appendix B

Fee Schedule: Monthly usage rate is based on gallons used at time of meter readings:

0-3,000 \$35.72 (minimum charge)

3,001-7,000 (per thousand gallons) \$ 4.46 All over 7,001 (per thousand gallons) \$ 4.83

SC DHEC Fee \$0.50/month

Minimum Monthly charges shall be based upon Meter Size:

3/4" \$35.72 1" \$62.35 1-1/2" \$117.61 2" \$174.54 3" \$286.22 4" \$412.33 6" \$597.95 8" \$675.89 10" \$753.82 12" \$831.75

Exemptions: None

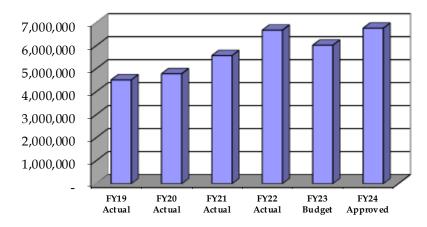
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Water & Sewer

Fiscal History

Water rates are determined by residential and commercial account usage. This revenue source will increase based on the number of new residential and commercial customers added to the system. County Council approved a rate increase of 10.5% in FY2021 and FY2022. The rate will increase by 5% in Fiscal Years 2023, 2024, and 2025.



FY19 Actual	4,516,340
FY20 Actual	4,785,400
FY21 Actual	5,576,730
FY22 Actual	6,681,162
FY23 Budget	6,025,554
FY24 Approved	6,765,416

Water & Sewer – Sewer Fees – CPW

Charleston Water System bills and collects the sewer fee for Dorchester County with their water charges in designated areas.

Account Number:

601-3282-344.53-00

Type:

Charges for Services

Revenue Collection Information

County Ordinance #20-05 Section 44-207, Appendix B

Fee Schedule: Monthly Residential Flat Rate \$61.25

Metered, Commercial/Industrial:

Monthly Base (0 – 7,000 gallons) \$61.25 7,001+ (cost per 1,000 gallons) 11.65

Exemptions: None

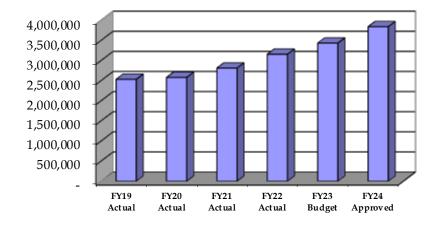
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Water & Sewer

Fiscal History

Sewer rates are determined by the number of residential accounts and the usage by the commercial accounts. Charleston Water System charges Dorchester County Water & Sewer a 5% fee of the amount billed. County Council approved a rate increase of 12% for Fiscal Years 2021-2023. In FY2024, the rate increase will be 9% and in 2025 the increase will be 8%.



FY19 Actual 2,532,792 FY20 Actual 2,580,754 FY21 Actual 2,813,696 FY22 Actual 3,156,422 FY23 Budget 3,433,000 FY24 Approved 3,841,320

Water & Sewer - Origination Fees

A fee charged for establishing each residential or commercial account in the utility billing system and for establishing a grease trap account.

Account Number:

601-3282-344.54-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: County Ordinance #20-05 Section 44-206, Appendix A

Fee Schedule: \$25.00 per new residential account

\$100.00 per new commercial account \$25.00 per grease trap account

Exemptions: None

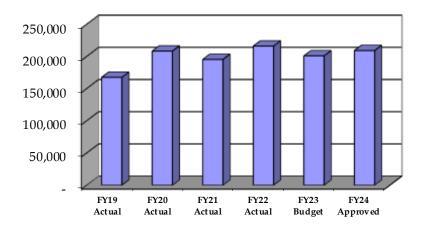
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Water & Sewer

Fiscal History

Origination fees are determined by the number of customers that apply for service.



FY19 Actual	167,614
FY20 Actual	208,437
FY21 Actual	195,445
FY22 Actual	216,155
FY23 Budget	200,960
FY24 Approved	209,250

Water & Sewer - Late Fees

A fee charged when a bill is not paid by a designated date and for reconnection after the customer's service is cutoff.

Account Number:

601-3282-344.55-00

Type:

Charges for Services

Revenue Collection Information

County Ordinance #20-05 Section 44-206, Appendix A

Fee Schedule: \$5.00 Past Due Fee

\$50.00 Delinquent Fee

Exemptions: None

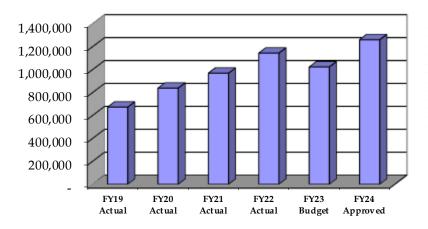
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Water & Sewer

Fiscal History

Late fees are determined by the number of customers that pay their bill late or after an advertised date.



FY19 Actual	673,173
FY20 Actual	839,014
FY21 Actual	969,049
FY22 Actual	1,144,310
FY23 Budget	1,023,270
FY24 Approved	1,261,098

Water & Sewer - Sewer Connection Fees

A sewer fee charged per connection to the system.

Account Number:

601-3282-344.56-00

Type:

Charges for Services

Revenue Collection Information

County Ordinance #20-05 Section 44-206, Appendix A

Fee Schedule: Connection fees to the system shall be based upon size and the following:

Single Building Connection:

4" Connection \$2,000

All lines over 4 inches up to 24 units, \$4,300

plus \$100 per unit thereafter.

Exemptions: None

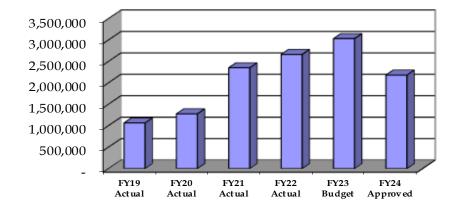
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Water & Sewer

Fiscal History

Sewer Connection fees are determined by the number of new residents or commercial businesses connected to the sewer system. This revenue source will fluctuate due to development and growth in the County's service area. County Council approved a rate increase for Sewer Connection Fees in FY21.



FY19 Actual	1,064,422
FY20 Actual	1,277,412
FY21 Actual	2,351,796
FY22 Actual	2,662,841
FY23 Budget	3,031,800
FY24 Approved	2,181,500

Water & Sewer - Water Connection Fees

A water fee charged per connection to the system.

Account Number:

601-3282-344.57-00

Type:

Charges for Services

Revenue Collection Information

County Ordinance #20-05 Section 44-206, Appendix A

Fee Schedule: Each new account pays a connection fee in accordance with the following:

3/4"	\$1,200
1"	\$1,590
1-1/2"	\$3,000
2"	\$5,320
3"	\$8,000
4"	\$14,000
6"	\$16,000
8"	\$20,000
10"	\$28,000
12"	\$34,000

Exemptions: None

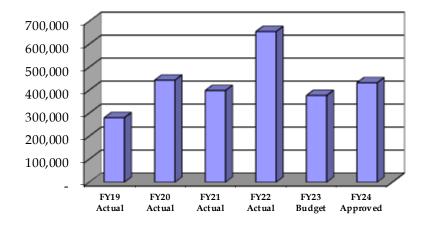
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Water & Sewer

Fiscal History

Water Connection fees are determined by the number of new residents or commercial businesses connected to the water system. This revenue source will fluctuate due to development and growth in the County's service area. County Council approved a rate increase for Water Connection Fees in FY21.



FY19 Actual	280,602
FY20 Actual	444,111
FY21 Actual	399,004
FY22 Actual	655,120
FY23 Budget	377,320
FY24 Approved	432,640

Water & Sewer - Inspection Fees

A fee charged for inspections on individual connections, grease traps, new construction, and warranty verification.

Account Number:

601-3282-344.58-00

Type:

Charges for Services

Revenue Collection Information

County Ordinance #20-05 Section 44-206, Appendix A

Fee Schedule: \$75.00 Sewer Inspection Fee

\$25.00 Water Meter Inspection Fee

\$50.00 Quarterly Grease Trap Inspection Fee \$50.00 per hour New Construction Inspection Fee

Warranty Inspection Fee - Force Main and Water Lines \$1/per linear foot

- Gravity Sewer Lines \$2/per linear foot

Exemptions: None

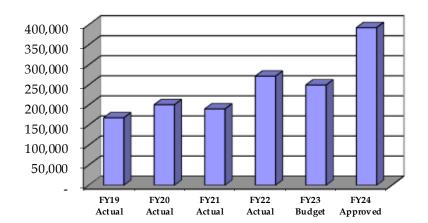
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Water & Sewer

Fiscal History

Inspection fees are charged each time a connection is installed to ensure proper department procedures are followed, to ensure commercial businesses are maintaining grease traps and inspect lines at the end of the warranty period to identify any problems before Dorchester County Water & Sewer is responsible for maintenance and repair. County Council approved a rate increase for Warranty Inspection fees per linear foot in FY21.



FY19 Actual	168,273
FY20 Actual	200,893
FY21 Actual	190,330
FY22 Actual	271,891
FY23 Budget	250,000
FY24 Approved	392,918

Water & Sewer - DHEC Fees

A fee charged per meter to recover costs of annual permitting and licenses charged by Bureau of Finance.

Account Number:

601-3282-344.61-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: County Ordinance #20-05 Section 44-207, Appendix B

Fee Schedule: \$0.50 per water meter

Exemptions: None

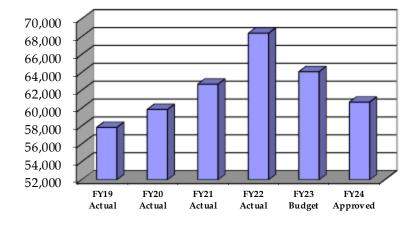
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Water & Sewer

Fiscal History

DHEC fees are determined by the number of water meters that are billed monthly.



FY19 Actual	57,856
FY20 Actual	59,858
FY21 Actual	62,686
FY22 Actual	68,385
FY23 Budget	64,087
FY24 Approved	60,680

Water & Sewer - Reclaimed Water Fees

A fee assessed for the costs associated with converting wastewater into water that can be reused for other purposes.

Account Number:

601-3282-344.62-00

Type:

Charges for Services

Revenue Collection Information

County Ordinance #20-05 Section 44-207, Appendix B

Fee Schedule: ½ Regular Potable Water Rate

Exemptions: None

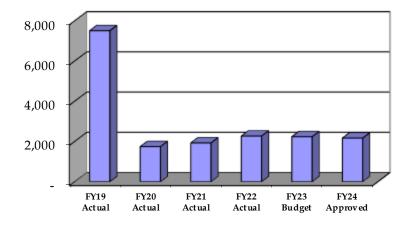
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Water & Sewer

Fiscal History

Reclaimed Water Fees are determined by account usage. This revenue source will increase based on the number of new customers added to the system.



FY19 Actual	7,507
FY20 Actual	1,746
FY21 Actual	1,930
FY22 Actual	2,273
FY23 Budget	2,238
FY24 Approved	2,171

Water & Sewer - S'ville CPW Fees

Summerville Commissioners of Public Works bills and collects the sewer fee for Dorchester County with their water charges in designated areas.

Account Number:

601-3282-344.64-00

Type:

Charges for Services

Revenue Collection Information

County Ordinance #20-05 Section 44-207, Appendix B

Fee Schedule: Monthly Residential Flat Rate \$40.00

Metered, Commercial/Industrial:

Monthly Base (0 – 7,000 gallons) \$40.00 7,001+ (cost per 1,000 gallons) 7.40

Exemptions: None

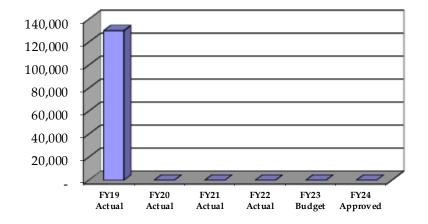
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Water & Sewer

Fiscal History

Sewer rates are determined by the number of residential accounts and the usage by commercial accounts. Summerville Commissioners of Public Works charges Dorchester County Water & Sewer 75% fee of the total monthly billings. Summerville discontinued collecting sewer fee on behalf of Dorchester County during FY2019.



FY19 Actual 130,130
FY20 Actual FY21 Actual FY22 Actual FY23 Budget FY24 Approved -

Water & Sewer - Treasurer's Interest

Interest income earned on cash reserves in the bank accounts of Dorchester County.

Account Number:

601-1585-361.12-00

Type:

Interest

Revenue Collection Information

Collection Authorization: Administrative Directive

Fee Schedule: Bank Rate

Exemptions: None

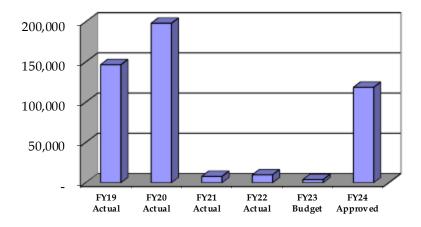
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Treasurer

Fiscal History

Interest is determined by the amount of cash that is in each account. Accounts were transitioned to Wells Fargo in FY21, therefore interest is calculated under the new formulas and fee structure.



FY19 Actual	146,689
FY20 Actual	198,198
FY21 Actual	7,907
FY22 Actual	9,890
FY23 Budget	3,916
FY24 Approved	118,591

Water & Sewer - T-Mobile Lease

Proceeds from a lease agreement with T- Mobile for equipment mounted to an elevated water storage tank located at 9800 Delemar Highway.

Account Number:

601-3282-363.23-00

Type:

Rentals and Leases

Revenue Collection Information

Collection Authorization: Contractual Agreement

Fee Schedule: \$28,043 for FY2024; Increases 3% each year

Exemptions: None

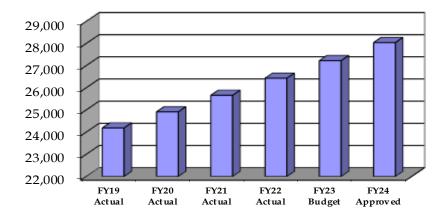
Frequency of Collection: Annually

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Water & Sewer

Fiscal History

Per lease agreement, the revenue received from T-Mobile will increase 3% per year at the annual renewal date.



FY19 Actual	24,190
FY20 Actual	24,916
FY21 Actual	25,664
FY22 Actual	26,434
FY23 Budget	27,226
FY24 Approved	28,043

Water & Sewer - Verizon Wireless Lease

Proceeds from a lease agreement with Verizon Wireless for equipment mounted to an elevated water storage tank located at 5201 Old Glory Lane.

Account Number:

601-3282-363.24-00

Type:

Rentals and Leases

Revenue Collection Information

Collection Authorization: Contractual Agreement

Fee Schedule: \$21,600/yr; Implemented July 30, 2015, with a 10% increase for each

five (5) year extension

Exemptions: None

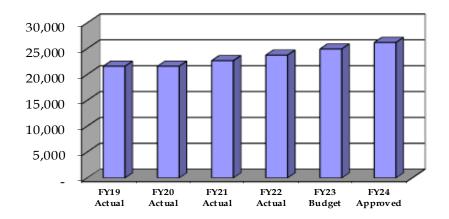
Frequency of Collection: Monthly

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Water & Sewer

Fiscal History

Per lease agreement, the revenue received from Verizon Wireless will increase 10% under each 5 year extension.



FY19 Actual	21,600
FY20 Actual	21,600
FY21 Actual	22,680
FY22 Actual	23,760
FY23 Budget	24,948
FY24 Approved	26,195

Water & Sewer - Sale of Scrap Metal

Proceeds from the sale of obsolete material due to age or quality of the material.

Account Number:

601-3282-370.14-00

Type:

Miscellaneous

Revenue Collection Information

Collection Authorization: County Ordinance #20-05 Section 44-206, Appendix A

Fee Schedule: Rate of Steel

Exemptions: None

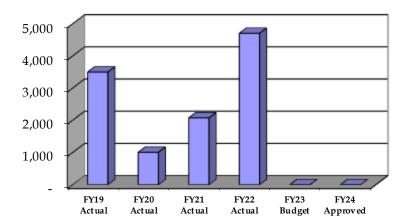
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Water & Sewer

Fiscal History

Sale of Scrap Metal will fluctuate and is based on equipment such as water meters that are obsolete and beyond repair.



FY19 Actual	3,501
FY20 Actual	1,008
FY21 Actual	2,078
FY22 Actual	4,706
FY23 Budget	-
FY24 Approved	-

Water & Sewer – Sewer Impact Fees

A fee that is imposed on a new or proposed development project to pay for all or a portion of the costs of providing sewer services to the development or to fund for the construction of needed expansion of offsite capital improvements, including upgrades to increase wastewater collection, transmission or treatment capacity.

Account Number:

602-3292-341.51-00

Type:

Charges for Services

Revenue Collection Information

County Ordinance #20-05 Section 44-206, Appendix A

SC Code of Laws 6-1-940 and 6-1-1080

Fee Schedule: \$3,500 per Equivalent Residential User (ERU)

Exemptions: None

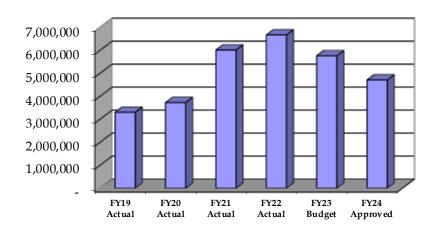
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Water & Sewer

Fiscal History

Sewer Impact fees are determined by the amount of development in an area or new residential or commercial customers. County Council approved financing residential fees.



FY19 Actual 3,304,453 FY20 Actual 3,727,321 FY21 Actual 6,012,611 FY22 Actual 6,666,452 FY23 Budget 5,762,000 FY24 Approved 4,711,000

Water & Sewer – Water Impact Fees

A fee that is imposed on a new or proposed development project to pay for all or a portion of the costs of providing water services to the development or to fund the construction of needed expansion of offsite capital improvements due to the proposed project.

Account Number:

602-3291-341.52-00

Type:

Charges for Services

Revenue Collection Information

Collection Authorization: County Ordinance #20-05 Section 44-206, Appendix A

SC Code of Laws 6-1-940 and 6-1-1080

Fee Schedule: \$2,200 per Equivalent Residential User (ERU)

Exemptions: None

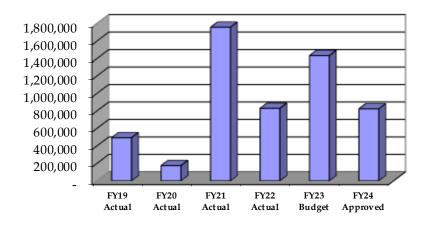
Frequency of Collection: Daily

Method of Payment: Payments are made directly to Dorchester County

Revenue Collector: Dorchester County Water & Sewer

Fiscal History

Water Impact fees are determined by development or new residential customers. This revenue source will fluctuate each year and will be influenced by the economy.



FY19 Actual	494,544
FY20 Actual	175,183
FY21 Actual	1,757,925
FY22 Actual	829,856
FY23 Budget	1,434,400
FY24 Approved	825,000

Treasurer - Treasurer's Interest

Interest income earned on cash reserves in the bank accounts of Dorchester County.

Account Number:

602-1585-361.12-00

Type:

Interest

Revenue Collection Information

Collection Authorization: N/A

Fee Schedule: The rate of return on investments varies with the type of account.

Exemptions: None

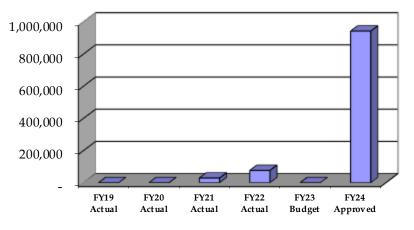
Frequency of Collection: Daily

Method of Payment: Bank posts interest to bank accounts

Revenue Collector: Dorchester County Treasurer

Fiscal History

Interest is determined by the cash on hand in the County's bank accounts each year. This revenue depends on current interest rates and the amount of money available to be invested. Accounts were transitioned to Wells Fargo in FY21, therefore interest is calculated under new formulas and fee structure.



FY19 Actual FY20 Actual FY21 Actual 29,437
FY22 Actual 76,524
FY23 Budget FY24 Approved 942,145