

# SOUTH CAROLINA

## COUNTY GOVERNMENT OVERVIEW

### Counties

46

### Government Form

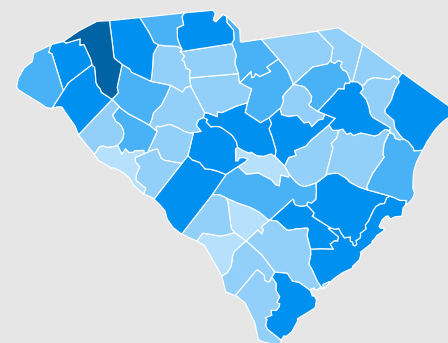
Mixed<sup>1</sup>

### Governing Body Size

Council: 3-12  
Council-Supervisor: 2-12  
Council-Administrator: 3-12  
Council-Manager: 5-12

### Population (2020)

5.1 million<sup>2</sup>

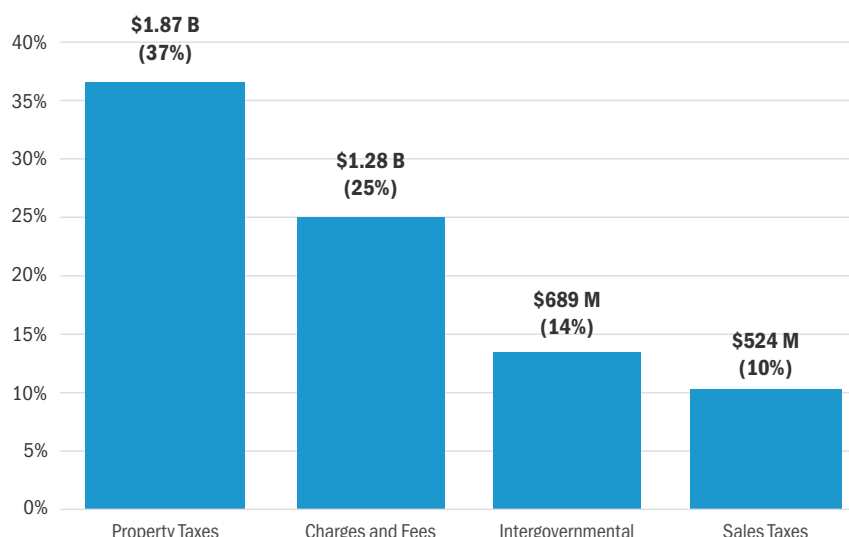


60 15,000 50,000 100.0K 500.0K 10.0M  
Population (2020)

### County Authority

**Most Flexible (Home Rule):** Counties in South Carolina were granted constitutional home rule in 1975. All counties have the authority to enact regulations, resolutions and ordinances that are consistent with state legislation. The state provides four different forms of government from which counties may choose.

## TOP REVENUE SOURCES FOR SOUTH CAROLINA COUNTIES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance, 2017

<sup>1</sup>“Government Form” refers to the distribution of executive decision making authority in a county. “Traditional” county states mandate that counties exercise executive decision making power solely through the board of elected officials (commissioners, supervisors, etc.). “Reformed” county states mandate that counties employ an elected or appointed county executive, manager or similar position to take on at least some of the county’s executive decision making authority. “Mixed” county states means that some counties in that state are “traditional” and some are “reformed.”

<sup>2</sup>NACo Analysis of U.S. Census Bureau - 2020 Decennial Census

### Summary of County Services

#### Services counties MUST provide:

- Construct and maintain roads and bridges.
- Enforce all laws pertaining to the protection and welfare of minors.

#### Services counties MAY provide:

- Establish health service districts, hospitals and community mental health services programs.
- Create planning commissions and adopt zoning ordinances.
- Provide police, fire and ambulance services.

#### Services counties CANNOT provide:

- Provide electric and gas utility services.
- Direct education administration.

# STRUCTURE/AUTHORITY

## SUMMARY

South Carolina counties have several options for their form of government that are set by state statute and adopted by a referendum of the registered electors in the county. The choice to call the referendum, however, may be made by the governing body of a county, by the state general assembly or by a petition of county residents. Counties are led by a county council that serves as both the legislative and executive decision-making authority for the government. County councils may also have either a supervisor elected at-large to serve as the chief executive, or an appointed manager or administrator to serve as the chief administrative officer. A manager may also directly appoint the county treasurer and auditor. All three optional leader positions execute the policies of the council, oversee finances and budgets and make recommendations to the council.

Row Officers	Elected/ Appointed	Mandatory/ Optional
Auditor	Elected	Mandatory
Coroner	Elected	Mandatory
Court Clerk	Elected	Mandatory
Magistrate Judge	Appointed	Mandatory
Probate Judge	Elected	Mandatory
Sheriff	Elected	Mandatory
Treasurer	Elected	Mandatory



## COUNTY STRUCTURE

**Legislative Branch:** The governing legislative body of a county may either be a county council with 3-12 members or a board of county commissioners with 4-12 members.

**Executive Branch:** The governing executive body of a county may also either be a county council with 3-12 members or a board of county commissioners with 4-12 members. County councils may choose to adopt either a supervisor, administrator or manager position to serve as the chief administrative officer for the county.

**Judicial Branch:** The counties of South Carolina are divided between 16 judicial districts, each of which represents a circuit court and a family court. Circuit courts have general jurisdiction in South Carolina, and limited appellate authority over lower trial courts and governmental agencies. Family courts have jurisdiction over domestic matters and family issues. South Carolina also has a magistrate court and a probate court in each county. In addition, there is a masters-in-equity court that hears cases referred by the circuit courts.

### Optional Forms of Government:

- Council
- Council-Supervisor
- Council-Administrator
- Council-Manager
- Consolidated City-County Government



## COUNTY AUTHORITY

**Executive Power:** Counties may enact regulations, resolutions and ordinances that are consistent with state law. This includes the exercise of powers relating to the preservation of county health, order, security and welfare of its residents.

**Ability to Form Partnerships:** A county may consolidate with a municipality or other political subdivisions within its limits to form a single consolidated unit of government. Any county may also form an agreement with the state or with a local government entity to jointly administer and share in the cost of any government function or power.

**Call a State of Emergency:** Counties cannot declare a local emergency. This power resides with the state. Counties may, however, enact limited 60 day emergency response ordinances.

**Special Districts:** There are around 20 types of the approximately 300 special service districts in South Carolina, including regional transportation authorities, hospital districts and sewage districts. A county board, with legislative approval, may enlarge, diminish or consolidate any existing special purpose district located within its boundaries.

# SERVICES

## OVERVIEW OF COUNTY SERVICES

South Carolina counties have jurisdiction over many services and play an important role in public education and zoning. In addition to hospitals, roads and certain utilities, counties may provide transportation authorities, community recreation districts, county police departments, zoning ordinances and more. Counties may also implement projects for community longevity, such as industrial parks and public works improvements.



### HEALTH AND HUMAN SERVICES

**District Health Department:** Counties **may** form a health services district independently or jointly with another county or municipality. Only municipal corporations may form boards of health.

**Hospitals:** Counties **may** provide medical clinic facilities funded by a special tax or fee. A public hospital may also be created by a petition to the county's legislative delegation subject to voter approval.

**Senior Care Facilities:** Counties **may** own and operate senior care facilities in a manner similar to hospitals.

**Mental Health Facilities:** Counties **may**, either independently or jointly with another political subdivision, establish a community mental health services program and mental health clinics. Consent is required from the state department of mental health if the population is greater than 100,000.

**Child Welfare:** County departments of social services **must** enforce all laws pertaining to the protection and welfare of minors and promote the health, education and general welfare of minors. The **state** establishes a board of social services in each county to advise the respective department director.

**Welfare:** Counties **may** provide direct welfare services and programs. They **must** also provide office space and equipment for the local branches of the state department of social services.



### INFRASTRUCTURE

**Roads:** Counties **may** lay out and repair public roads where necessary, designate where bridges, ferries or fords must be made and discontinue or alter these entities if found useless. The governing body of each county is responsible for the repair of county-owned roads and bridges.

**Public Works Improvements:** Counties **may** construct, improve, operate, maintain and repair public works such as sidewalks, roads, storm drains, sewage pipes and other facilities of that nature.

**Transportation Authorities:** Counties **may** establish a transportation authority independently or through a partnership with other governmental entities. If a county chooses to finance all the costs of transportation related projects, the county governing body must appoint the members of the authority board.

**Utilities:** Counties **may** construct, purchase and provide water, sewer, transportation or other public utility systems and plants besides gas and electric.

- **Solid Waste:** Counties **must** enact solid waste management plans, including goals for levels of recycling.
- **Water and Sewage:** Counties **may** supply water and sewage systems.
- **Electric:** Counties **cannot** provide electric services.
- **Gas:** Counties **cannot** provide gas services.



# SERVICES, CONTINUED



## PUBLIC AMENITIES

### **Parks and Recreation:**

Counties **may** create a community recreational special tax district for the purpose of providing recreational services and programs. Counties are grouped by the state into regional districts, commissions or authorities to enhance the recreation and development of participating counties.

**Libraries:** Each county library system **must** be controlled and managed by a board of trustees consisting of 7-11 members appointed by the governing body of a county. Each county, prior to July 1, 1979, was required to establish a public library system.

**County Fairs:** Counties **may** host county fairs and apply for the state to bring educational exhibits that will be instructive and beneficial to attendees.



## ZONING AND DEVELOPMENT

**Zoning Power:** Counties **may** create a planning commission which must undertake a continuous planning program for the development and redevelopment of the area within its jurisdiction to promote physical, social and economic growth. The county may also adopt a zoning ordinance to help implement the plan once the commission has prepared a recommendation and the county has adopted the land use element of the plan. Zoning ordinances must guide development in accordance with existing and future needs.

**Zoning Restriction:** Counties **cannot** adopt a zoning ordinance that prohibits church-related activities in a single-family residence. Development plans may only be approved if the building site can be used safely, without danger from flood or other inundation or from other menaces to health, safety or public welfare.

**Regulation of Building Construction:** Counties with a population of 150,000 or more **may** prescribe reasonable regulations for the construction or repair of all buildings in unincorporated areas that are deemed necessary to protect public health and safety.

**Housing Authority:** Counties **may** create a housing authority, either independently or as a regional authority with two or more contiguous counties.

**Industrial Parks and Development Projects:** Counties **may**, independently or jointly with another county, form an industrial or business park in order to promote economic development for the geographical area of the park. Counties, either independently or through an agreement, may acquire and improve an industrial development project.

# SERVICES, CONTINUED



## PUBLIC SAFETY

**Law Enforcement:** Each county **must** elect a sheriff to service warrants and court orders and execute county government orders. Counties may, however, establish a county police department to duplicate or replace the law enforcement functions of a sheriff, upon voter approval of a county ordinance.

**Jails:** Counties or municipalities **may** join in establishing regional correctional facilities for the confinement of persons awaiting trial or sentence on criminal charges, convicted and sentenced on criminal charges or not otherwise eligible for confinement in state or other facilities. The county sheriff is responsible for overseeing the jail facilities and may appoint a jailer.

**Courthouses:** Courts are operated by the **state** through the unified court system and overseen by South Carolina Court Administration.

**Fire:** Counties **may** establish, operate and maintain a system of fire protection services which may be funded by a special tax or fee and serve areas outside of the county's jurisdiction if necessary. Counties may also form multi-county fire districts.

**Ambulance:** Counties **may** provide ambulance services which may be funded by a special tax or fee.

**Emergency Management Agency:** County governments **must** organize, plan and prepare county resources to support emergency operations. County governments must coordinate support to municipal emergency operations from state and federal sources. Counties must also develop and implement a shelter/relocation plan to protect residents from nuclear disasters and provide for the congregate housing and care of persons rendered homeless from an emergency.



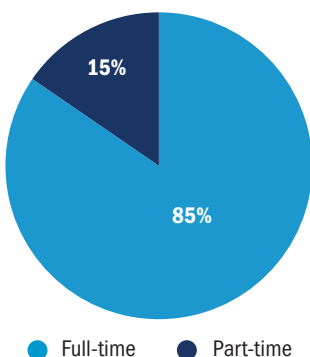
## SCHOOLS

**Education, Generally:** School districts are created by the **state** General Assembly. Districts elect a board and superintendent. Funding is comprised of state sales tax, state general funds and local property tax.

**School Board:** Each school district is subject to the supervision and orders of the elected district board of education.

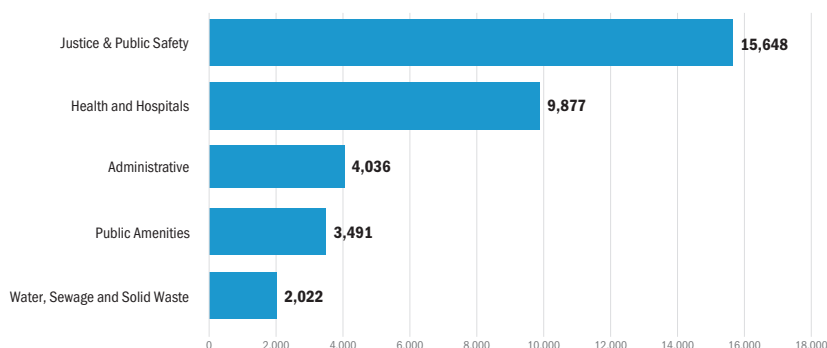
**Community Colleges:** The **state** creates and maintains South Carolina Technical Colleges.

## SOUTH CAROLINA COUNTIES EMPLOY 39,578 GOVERNMENT EMPLOYEES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Employment, 2017

## SOUTH CAROLINA COUNTY GOVERNMENT EMPLOYEES BY TOP FUNCTIONAL CATEGORIES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Employment, 2017

# TAXATION/FINANCES

## OVERVIEW OF COUNTY FINANCE STRUCTURE

South Carolina counties receive most of their revenue from county-generated sources including property and sales taxes. Although counties have home rule power, the state provides property tax assessment for businesses and industries and does not explicitly allow for additional taxes such as fuel and alcohol. Counties provide property tax assessments for all other property taxes. Counties may also provide for special taxes and fees for ambulances, fire services and medical clinics.



### FINANCES, TAXES AND LIMITATIONS

**Property Tax:** Counties **must** assess most real and personal property for taxation whether for state, county, school or any other political subdivision. The state is responsible for assessment of business and industrial real and personal property. Counties **cannot** increase the millage rate by more than the increase in the consumer price index plus its population growth percentage in the previous year.

**Personal Property:** The governing body of a county **may** exempt private passenger motor vehicles, motorcycles, general aviation aircraft, boats and boat motors from property taxes levied in the county. Intangible personal property is also exempt from taxation.

**Income Tax:** Counties **cannot** impose an income tax.

**Sales Tax:** Counties **may** impose a sales and use tax in increments of 0.1 percent, not to exceed 2 percent, subject to approval by referendum.

- **Local Sales and Use Tax:** Counties **may** levy a sales and use tax of 1 percent on the gross proceeds of sales within the county area which are subject to tax. The revenues collected may also be used to defray debt service on bonds issued to pay for certain authorized projects. In addition, a transportation tax of 1 cent of each sales tax transaction must go towards road-based capital improvement projects.
- **County Sales Tax for School Districts:** Counties **may** impose a 1 percent sales and use tax within a county for specific education capital improvements for the school district or school districts, upon the approval of voters. A portion of the revenue of the tax may be shared with the area commission or higher education board of trustees for specific education capital improvements on the campus or campuses.

**Mineral Tax:** Counties **cannot** impose a mineral tax.

**Gas/Fuel Taxes:** Counties **cannot** impose gas or fuel taxes.

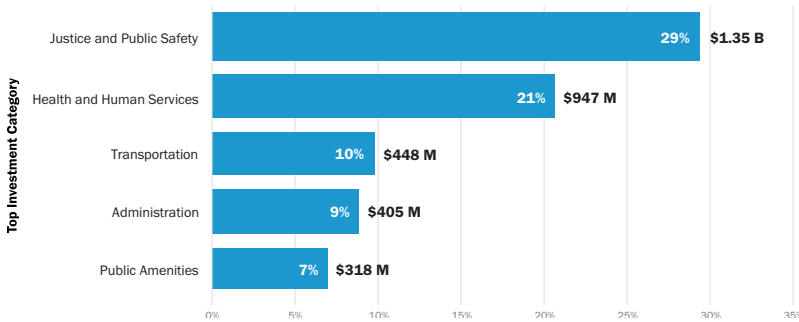
**Debt and Debt Limit:** Each county's bond limit **must** be set at 8 percent of the total taxable value of county property. Any debt incurred for a county service that benefits only one section of the county must include a special assessment, tax or service charge across the region or on the people receiving the service.

#### Other Finance Info:

- **Fee in Lieu of Property Taxes:** Any project that holds a lease agreement with a county **must** make payments in the amount that the county would receive if they levied taxes on the project.
- **Special Property Tax Assessments:** Counties **may** grant special property tax assessments to real property which qualifies as either "rehabilitated historic property" or as "low- and moderate-income rental property."
- **Business Registration Fee:** The governing body of a county **may** require a business registration throughout the entire county and may impose a maximum \$15 administrative fee.

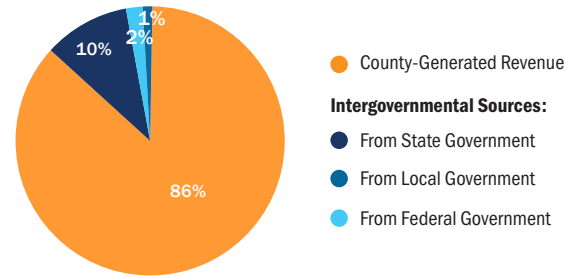
# TAXATION/FINANCES, CONTINUED

## SOUTH CAROLINA COUNTIES INVEST \$4.6 BILLION ANNUALLY



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance, 2017

## SOUTH CAROLINA COUNTIES RECEIVE \$689 MILLION FROM INTERGOVERNMENTAL SOURCES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance, 2017