**County Authority**

**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**

<table>
<thead>
<tr>
<th>Source</th>
<th>Revenue</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property Taxes</td>
<td>$1.87 B</td>
<td>37%</td>
</tr>
<tr>
<td>Charges and Fees</td>
<td>$1.28 B</td>
<td>25%</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>$689 M</td>
<td>14%</td>
</tr>
<tr>
<td>Sales Taxes</td>
<td>$524 M</td>
<td>10%</td>
</tr>
</tbody>
</table>

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

**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.
- Provide a county board of education.

**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.

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"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.”

NACo Analysis of U.S. Census Bureau - 2020 Decennial Census
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.

<table>
<thead>
<tr>
<th>Row Officers</th>
<th>Elected/Appointed</th>
<th>Required/Optional</th>
</tr>
</thead>
<tbody>
<tr>
<td>Auditor</td>
<td>Elected</td>
<td>Mandatory</td>
</tr>
<tr>
<td>Court Clerk</td>
<td>Elected</td>
<td>Mandatory</td>
</tr>
<tr>
<td>Probate Judge</td>
<td>Elected</td>
<td>Mandatory</td>
</tr>
<tr>
<td>Sheriff</td>
<td>Elected</td>
<td>Mandatory</td>
</tr>
<tr>
<td>Treasurer</td>
<td>Elected</td>
<td>Mandatory</td>
</tr>
</tbody>
</table>

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-equality 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 may enlarge, diminish or consolidate any existing special purpose district located within its boundaries.
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 highways and bridges in the county.

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.
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.
**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:** Counties may establish a county court upon voter petition and approval via referendum.

**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:** Counties must have a board of education, which is typically composed of seven members. Each county must also elect a county superintendent of education.

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

**Community Colleges:** The school board of any independent or special school district, when authorized by a three-fourths vote of the district, may establish and maintain a department of junior college work. The county superintendent must then prescribe the duties of the dean.

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**SOUTH CAROLINA COUNTIES EMPLOY 39,578 GOVERNMENT EMPLOYEES**

Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Employment, 2017
**OVERVIEW OF COUNTY FINANCE STRUCTURE**

South Carolina counties receive most of their revenue from intergovernmental sources including property and sales taxes. Although counties have home rule power, the state provides all property tax assessment for counties and does not explicitly allow for additional county taxes such as fuel and alcohol. Counties may, however, provide for special taxes and fees for ambulances, fire services and medical clinics. Counties may also support their communities by superseding the state to provide special tax assessments for historical property and rental property designated for low and moderate income families.

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**FINANCES, TAXES AND LIMITATIONS**

**Property Tax:** The state is responsible for the assessment of all real and personal property for taxation whether for state, county, school or any other political subdivision. Counties cannot increase the milage 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.
SOUTH CAROLINA COUNTIES INVEST $4.6 BILLION ANNUALLY

By Investment Category:
- Justice and Public Safety: 29%, $1.35 B
- Health and Human Services: 21%, $947 M
- Transportation: 10%, $448 M
- Administration: 9%, $405 M
- Public Amenities: 7%, $318 M

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

SOUTH CAROLINA COUNTIES RECEIVE $689 MILLION FROM INTERGOVERNMENTAL SOURCES

Intergovernmental Sources:
- County-Generated Revenue: 2%
- From State Government: 10%
- From Local Government: 86%
- From Federal Government: 1%

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