**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 not inconsistent with state legislation. Although counties do not have complete freedom to design any kind of government structure, state legislature provides four different forms of government from which counties can choose.

### Top Revenue Sources for South Carolina Counties

<table>
<thead>
<tr>
<th>Revenue Source</th>
<th>Amount</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>$1.73 B</td>
<td>(34%)</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>

**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 CAN 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:**

- Electric and gas utility services.
- Direct education administration.

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1 “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.”

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

South Carolina counties have several options for their form of government. These forms are set by state statute and may be adopted only by referendum of the registered electors of the county. The choice to call the referendum, however, may be made by the governing body of a county as well as by the general assembly of South Carolina 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 can also directly appoint the county treasurer and auditor. All three optional leader positions serve to execute the policies of the council, oversee finances and budgets and make recommendations to the council.

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. While there is no option for a chief executive officer provided in the state statute, 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 they also have 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 are empowered by the state to enact regulations, resolutions and ordinances that are not inconsistent with state legislature. This includes the exercise of powers relating to the preservation of county health, order, security and welfare of its residents. County powers are liberally construed in favor of the county.

**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 are not authorized to declare a local emergency. This power resides with South Carolina’s governor. Counties may enact limited 60 day emergency response ordinances.

**Special Districts:** There are approximately 300 special service districts in South Carolina. Among these are around 20 different types of districts and authorities, including regional transportation authorities, hospital districts and sewage districts. A county board may enlarge, diminish or consolidate any existing special purpose districts located within its boundaries.
OVERVIEW OF COUNTY SERVICES

South Carolina counties have jurisdiction over many services and have 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 serve their community with projects that will aid the community in the long run, such as with industrial parks and public works improvements.

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

Hospitals: A county’s governing body may, by ordinance or resolution, provide medical clinic facilities which may be funded by a special tax or fee. A public hospital may also be created by a petition to the county’s legislative delegation and the subsequent approval of voters.

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

Mental Health Facilities: Any county may, either independently or jointly with another political subdivision, establish a community mental health services program and may establish 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 are responsible for enforcing all laws pertaining to the protection and welfare of minors and to promote the health, education and general welfare of minors. A board of social services is established by the state in each county to advise the respective department director.

Welfare: Counties can 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.

HEALTH AND HUMAN SERVICES

INFRASTRUCTURE

Roads: The governing body of a county may order the laying out and repairing of public roads where necessary, designate where bridges, ferries or fords shall be made, discontinue such roads, bridges and ferries as shall be found useless and alter roads to make them more useful. 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, which may be funded by any combination of funding sources approved by law.

Transportation Authorities: Counties may, by ordinance, establish a transportation authority. If a county chooses to finance all the costs of highways, roads, streets, bridges and other transportation-related projects and elects to create an authority for that purpose, the members of the authority board must be appointed by the county governing body in the manner it determines. A county may choose to enter a partnership with other governmental entities in the formation and appointment of a transportation authority.

Utilities: Any county, upon voter approval, may construct, purchase and provide water, sewer, transportation or other public utility systems and plants other than gas and electric.

• Water and Sewage: Counties are authorized to supply water and sewage systems.
• Solid Waste: Counties must enact solid waste management plans, including goals for levels of recycling.
• Electric: Counties cannot provide electric services.
• Gas: Counties cannot provide gas services.
ZONING AND DEVELOPMENT

Zoning Power: The governing body of a county may create a county planning commission which shall undertake a continuing planning program for the physical, social and economic growth, development and redevelopment of the area within its jurisdiction. When the local planning commission has prepared a recommendation and the governing body has adopted at least the land use element of the comprehensive plan, the governing body of the county may adopt a zoning ordinance to help implement the plan. Comprehensive plans must also include natural disaster resiliency, especially concerning flood mitigation. Zoning ordinances must be for the general purposes of guiding development in accordance with existing and future needs.

Zoning Restriction: No zoning ordinance of a municipality or county may prohibit church-related activities in a single-family residence. Development plans shall only be approved if the building site land can be used safely for building purposes, without danger from flood or other inundation or from other menaces to health, safety or public welfare.

Regulation of Building Construction: The governing body of a county with a population of 150,000 or more may, by resolution or ordinance, prescribe reasonable regulations for the construction or repair of all buildings, the installation of electrical wiring in such buildings and the licensing of contractors engaged in the construction and wiring of the buildings in any unincorporated area where the governing body deems such regulations to be necessary for the protection of public health and safety.

Housing Authority: Each county may create a housing authority upon the county’s legislative delegation adopting a resolution declaring the need for an authority. A regional authority may be established if the legislative delegation of two or more contiguous counties by resolution declare the need for an authority.

Industrial Parks and Development Projects: The governing body of a county 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, by issuing a revenue bond or by accepting a state or federal grant, may acquire and improve an industrial development project.
**PUBLIC SAFETY**

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

**Jails:** The governing bodies of counties or municipalities may join in establishing local 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:** A county may, by ordinance, establish, operate and maintain a system of fire protection services which may be funded by a special tax or fee and may serve areas outside of the county’s jurisdiction if necessary. Counties may also form multi-county fire districts.

**Ambulance:** The governing body of a county may, by ordinance, 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:** There must be a county board of education in each county 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.

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

<table>
<thead>
<tr>
<th>Category</th>
<th>Full-time</th>
<th>Part-time</th>
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<tbody>
<tr>
<td>Justice &amp; Public Safety</td>
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<tr>
<td>Health and Hospitals</td>
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<tr>
<td>Administrative</td>
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<tr>
<td>Public Amenities</td>
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<tr>
<td>Water, Sewage and Solid Waste</td>
<td>2,022</td>
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</tr>
</tbody>
</table>

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. Moreover, the state does not explicitly allow for additional forms of county taxes like fuel and alcohol. Counties can, however, provide for special taxes and fees to fund ambulance and fire services and medical clinics. Counties may 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.

**FINANCES, TAXES AND LIMITATIONS**

**Property Tax:** The general assembly of South Carolina is responsible for the assessment of all real and personal property for taxation whether for state, county, school or any other political subdivision. No county can increase its 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, by ordinance, 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:** A county council by ordinance 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:** A county, upon referendum approval, 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, which may be used for a specific purpose or purposes for a limited amount of time. 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:** There may be imposed 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 or both such governing bodies for specific education capital improvements on the campus or campuses.

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

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

**Debt and Debt Limit:** The county bond limit is constitutionally set at 8 percent of the total taxable value of county property. In addition, any county debt incurred for any county service benefitting only one geographical 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:**

- **Special Property Tax Assessments:** The governing body of a county may, by ordinance, grant special property tax assessments to real property which qualifies as either “rehabilitated historic property” or as “low- and moderate-income rental property.”

- **Fee in Lieu of Property Taxes:** Any project that holds a lease agreement with a county must make pay payments to the county in the amount that would result from taxes levied on the project by the county.

- **Business Registration Fee:** The governing body of a county may require a business registration throughout the entire county and may impose an administrative fee of, at most, $15.
SOUTH CAROLINA COUNTIES INVEST $4.6 BILLION ANNUALLY

<table>
<thead>
<tr>
<th>Top Investment Category</th>
<th>%</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Justice and Public Safety</td>
<td>29%</td>
<td>$1.35 B</td>
</tr>
<tr>
<td>Health and Human Services</td>
<td>21%</td>
<td>$947 M</td>
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<tr>
<td>Transportation</td>
<td>10%</td>
<td>$448 M</td>
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<tr>
<td>Administration</td>
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<tr>
<td>Public Amenities</td>
<td>7%</td>
<td>$338 M</td>
</tr>
</tbody>
</table>

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

SOUTH CAROLINA COUNTIES RECEIVE $689 MILLION FROM INTERGOVERNMENTAL SOURCES

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