



**SOUTH CAROLINA REVENUE AND FISCAL AFFAIRS OFFICE**  
**STATEMENT OF ESTIMATED FISCAL IMPACT**  
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**Bill Number:** H. 4610 Introduced on January 11, 2018  
**Author:** Clemmons  
**Subject:** County Government Powers  
**Requestor:** House Ways and Means  
**RFA Analyst(s):** Gable  
**Impact Date:** March 6, 2018

**Estimate of Fiscal Impact**

	FY 2018-19	FY 2019-20
<b>State Expenditure</b>		
General Fund	\$0	\$0
Other and Federal	\$0	\$0
Full-Time Equivalent Position(s)	0.00	0.00
<b>State Revenue</b>		
General Fund	\$0	\$0
Other and Federal	\$0	\$0
<b>Local Expenditure</b>	\$0	\$0
<b>Local Revenue</b>	Undetermined	\$0

**Fiscal Impact Summary**

This bill would have an undetermined impact on local property taxes, beginning in FY 2018-19, dependent upon the interests and actions of non-resident freeholders.

**Explanation of Fiscal Impact**

**Introduced on January 11, 2018**

**State Expenditure**

N/A

**State Revenue**

N/A

**Local Expenditure**

N/A

**Local Revenue**

This bill allows non-resident freeholders, in addition to resident freeholders, to sign a petition to county council to create a special tax district. When a petition is submitted to the county council signed by seventy-five percent or more of the freeholders who own at least seventy-five percent of the assessed valuation of real property in the proposed special tax district, the county council may pass an ordinance establishing the special tax district. Freeholder is defined as anyone over 18 years of age who owns legal title to a present possessory intent to real estate, among other requirements. Currently, only seventy-five percent of resident freeholders owning seventy-five percent of the assessed value of real property may submit a petition to trigger the county council

to establish the special tax district. This would extend these requirements to include non-residents.

Local property taxes may increase depending upon the interests of non-resident freeholders and the amount of property owned by non-resident freeholders in a potential special tax district. The inclusion of non-residents may change the outcome of petitions, however, it is unclear as to whether it will increase or prevent the formation of new special tax districts. Therefore, the impact of this bill on local property tax revenue is undetermined, beginning in FY 2018-19.



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Frank A. Rainwater, Executive Director