

## Anderson County Fire Protection Commission

### FREQUENTLY ASKED QUESTIONS

#### TAX LEVY REFERENDUM

##### Who is the Anderson County Fire Protection Commission?

The Anderson County Fire Protection Commission (the “*District*”) was created and established as a special purpose district by Act No. 294 of the South Carolina General Assembly for the year 1961, as amended. The District provides all fire-fighting services within unincorporated Anderson County, South Carolina as well as certain other statutorily determined areas.

##### How is the District funded?

The District’s fire operations are funded by property taxes paid by the taxpayers located within the service boundaries of the District. Real property (i.e. land and homes), and personal property (i.e. cars and boats) are subject to property taxes in the State of South Carolina.

##### Why is the District contemplating a referendum?

In order to increase its operational tax millage, South Carolina law requires that the District hold a tax levy referendum for the qualified voters located within the District to vote to increase the District’s operational tax millage to a number higher than 6 mills<sup>1</sup>. As a result, the District is considering a new tax levy referendum (the “*Referendum*”). The question under consideration for the Referendum is whether the District shall be authorized to increase its operational tax millage from 6 mills to a total of 10 mills.

##### If the Referendum is successful, will the District immediately begin collecting 10 mills?

No – not immediately. Assuming the Referendum is successful, the District is further limited by South Carolina law regarding its annual millage increases; it must incrementally increase millage up to the 10 mill cap. Absent an exception, South Carolina law provides that millage increase must be tied to the increase in the 12-month consumer price index (CPI), plus the rate of population growth in Anderson County.

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<sup>1</sup> Millage limitation approved by the terms of a referendum dated November 4, 1986.

How will the increased taxes affect me?

Depending on the value of your property, the table below is intended to show the estimated costs of increasing the District's taxing authority from 6 mills (currently) to 10 mills (maximum future tax levy).

<u>Type of Property</u>	<u>Value</u>	<u>6 mills</u>	<u>10 mills</u>	<u>Added Taxes</u>
Home (Owner-Occupied)	\$100,000	\$24.00	\$40.00	\$16.00
Home	100,000	36.00	60.00	24.00
Home (Owner-Occupied)	200,000	48.00	80.00	32.00
Home	200,000	72.00	120.00	48.00
Home (Owner-Occupied)	300,000	72.00	120.00	48.00
Home	300,000	108.00	180.00	72.00
Car	25,000	9.00	15.00	6.00