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Welcome to Dorchester County...

We welcome your industry to Dorchester County, a location full of advantages that will build long-term success for your organization - a young and fast-growing population; a workforce with strong technical skills; access to global markets through one of the nation's most efficient ports, as well as many building and shovel-ready sites. The area also offers a highly-competitive cost structure and a pro-business location that can help you expand your customer base in the growing southeast.

We welcome your family to Dorchester County. Our location truly offers the best of all worlds. It has the charm, hospitality, and service you would find in a small town, all within one of the south's most dynamic metro areas—Charleston, SC. As part of the Charleston Region, Dorchester puts you in the heart of the culture, history, and natural beauty that make the area a hotspot for industry and recreation.

Why is Dorchester County right for your industry?

- A large, diverse, and growing labor force in a right-to-work state
- Low business costs
- Easy access to transportation, including the highly efficient Port of Charleston, as well as rail and interstates
- A quality of life that's second to none with access to amenities, arts, and culture

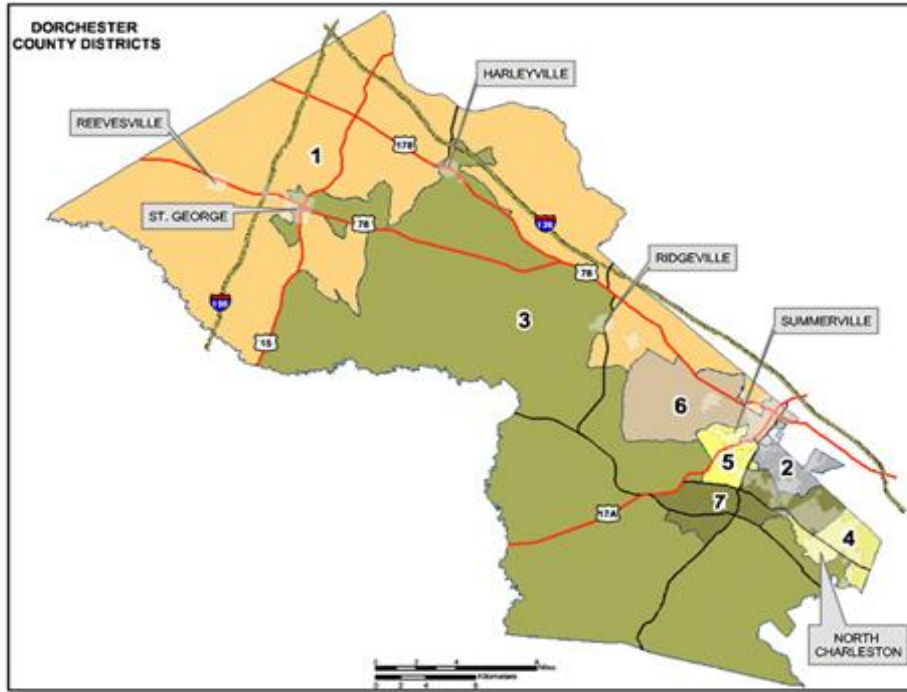
This Resource Guide is designed to provide all types of industries with the tools and resources – including access to a variety of state, regional, and local outlets – to increase their opportunity for business success. This guide provides information that industries can utilize for immediate assistance and positive results.

We are pleased to welcome you to Dorchester County and all it has to offer – a place to do business and succeed, and a place to call home.

A handwritten signature in black ink, appearing to read "John Truluck". The signature is written in a cursive, flowing style.

John Truluck, Director
Economic Development

DORCHESTER COUNTY DEPARTMENTS



Dorchester County Council

843.832.0043 or 843.563.0196

District #2	David Chinnis, Chairman	District #4	Larry Hargett
District #3	George Bailey, Vice Chairman	District #5	Carol Duncan
District #1	Willie Davis	District #7	Jay Byars
District #6	William (Bill) Hearn		

In 1975, the State of South Carolina passed legislation known as the Home Rule Act which required each county in the state to select one of four forms of government by which to be governed. Dorchester County elected to operate within the “Council/Administrator” form of government, consisting of seven council districts. Each member of Council is elected by single-member districts and serves four-year terms. With this form of government, Council is the local legislative body governing the County, and appoints an Administrator to execute the policies, directives, and legislative actions of the Council to direct and coordinate operational agencies and administrative activities of county government, and serves at the pleasure of Council.

County Council’s roles include, but are not limited to, setting the County’s budget; setting the County’s capital program; creating meaningful legislation for its citizens by way of ordinances, resolutions, and proclamations; and devising objectives and priorities for the County.

Administrator

843.832.0100

The County Administrator serves the County Council as its agent in administrative matters. This position is appointed directly by the Council, and has administrative oversight over all operations of the County with the exception of departments governed by elected officials and special districts.

Assessor

843.832.0162

The Assessor's Office locates, lists, and appraises the value of real property parcels and mobile homes. It is the Assessor's responsibility to assure that all properties are appraised fairly and equally. They transfer property ownership from recorded deeds and maintain boundary lines according to recorded plats. Legal Residence Applications are also processed in the Assessor's Office.

Auditor

843.832.0118

The Auditor's Office recommends millage to satisfy annual budget requirements. This office also processes thousands of documents for the state, local governments, school districts, and many other entities within the County. The Auditor's Office creates the bills for motor vehicles, watercraft, aircraft, and business-owned property. They also assist the Assessor to create bills for real property and mobile homes.

Business License

843.832.0018

The Business License Department is responsible for processing business license applications, renewals, and appeals within the unincorporated areas of Dorchester County.

Economic Development

843.875.9109

Dorchester County Economic Development is responsible for growing and retaining business in the County. Its mission is to work to create and support an environment that welcomes business and helps companies to grow and succeed over the long-term. For more information, please visit our website at www.dorchesterforbusiness.com.

Emergency Management

843-832-0341

Emergency Number: [24/7] 873-5111

The Emergency Management Department provides leadership and assistance to citizens and organizations to reduce the loss of life and property from all types of man-made and natural hazards in the County. This tasking is accomplished through Communications/911 Center support, and an effective program of on-going emergency preparedness, response, recovery, and mitigation activities.

Growth Management – Building Services, Planning & Zoning

843.832.0020

The Planning Department administers and enforces the County's zoning ordinance. Additionally, the department is responsible for site plan review and approval of subdivisions.

The Zoning Department provides for the public health, welfare, and convenience of the citizens within the unincorporated areas of Dorchester County by assisting in the permitting process and identifying the zoning of property.

Public Works – Storm Water, Road Maintenance & Solid Waste

843.832.0070

The Dorchester County Public Works Department has a variety of responsibilities, including construction and maintenance of earth/paved roads, signage fabrication and installation, repair and replacement of bridges, and the construction and maintenance of storm drainage systems.

Register of Deeds

843.832.0181

The Register of Deeds is responsible for all land records and any document that affects a person or entity's ability to own, transfer, or sell property. Records include deeds, mortgages, powers of attorney, state and federal tax liens, mechanic's liens, Uniform Commercial Credit Liens, plats, HOA covenants and restrictions, etc. Online records are available at <http://www.dorchestercounty.net/RMC/RMCSearch.aspx>.

Sheriff

For Emergencies Only, Dial 911

Summerville - 843.832.0300

St. George - 843.563.0259

The Dorchester County Sheriff's Office has the responsibility to serve the citizens by enforcing federal, state, and local laws. It is the mission of the agency to improve the quality of life by providing a safe environment for all people within our county. The Sheriff's Office serves the citizens in three ways: Dispatch, Law Enforcement, and Detention.

Treasurer

843-563-0165 and 843-832-0165
www.dorchestercountytaxesonline.com

The Treasurer's Office collects, invests, and disburses all County funds. The Treasurer's Office also maintains bond indebtedness accounts for the County, two school districts, 13 fire districts, and two libraries.

Voters Registration

843.832.0132

Voters Registration assists citizens by registering them to vote, providing election and candidate information, precinct information, and the opportunity to apply to serve as a Poll Worker.

For a complete listing of County Departments or for additional information, please visit the County's web site at www.dorchestercounty.net.

DORCHESTER COUNTY SCHOOL DISTRICTS

Dorchester County is served by two public school systems—Dorchester School District Two (Summerville and the southern part of the County) and Dorchester District Four (the northern part of the County).

District Two is the larger district, with more than 24,000 students in 20 schools. District test scores are consistently in the top 10 statewide. Average SAT scores are above the state average, and 82% of 2014 high school graduates enrolled in post-secondary education programs.

District Four serves nearly 2,300 students in six schools. During the 2009 – 10 school year this district made the highest gain in SAT scores of any district in the state.

The Dorchester County Career and Technology Center offers career and technology training to district high school students in the following clusters: architecture and construction; health science; human services (which includes fashion/clothing design and culinary arts); manufacturing; and transportation, distribution, and logistics.

All programs at the center are two-year and competency-based. Students have the opportunity to receive cooperative education training and earn articulation credit through area technical colleges.

Dorchester School District 2
102 Green Wave Blvd.
Summerville, SC 29483
843.873.2901

Dorchester School District 4
500 Ridge Street
St. George, SC 29477
843.563.4535

Dorchester County Career School
507 School House Road
Dorchester, SC 29437
843.563.2361

DORCHESTER COUNTY PRIVATE SCHOOLS

Bethany Child Development
Center
118 W 3rd S Street
Summerville, SC 29483
843.821.1946

Dorchester Academy
234 Academy Road
St. George, SC 29477
843.563.9511
Grades PK-12

Faith Christian School
337 Farmington Road
Summerville, SC 29483
843.873.8464
Grades K-12

Givhans Christian Academy
2140 Old Beech Hill Road
Ridgeville, SC 29472
843.821.3236
Grades K-3

Pinewood Preparatory School
1114 Orangeburg Road
Summerville, SC 29483
843.873.1643
Grades PK-12

Ridge Christian Academy
2168 Ridge Church Road
Summerville, SC 29483
843.873.9856
Grades PK-12

Summerville Catholic School
226 Black Oak Blvd
Summerville, SC 29485
843.873.9310
Grades K- 8

The Oaks Christian School
505 Gahagan Road
Summerville, SC 29485
843.875.7667
Grades K-8

Trinity Classical Academy
720 Trolley Road
Summerville, SC 29485
843.873.9901
Grades K-9

Vision Christian Academy
760 Travelers Blvd.
Summerville, SC 29485
843.821.2515
Grades 3-12

AREA COLLEGES AND UNIVERSITIES

Art Institute of Charleston	4-year, private	Charleston	www.artinstitute.edu
Centura College	Certificate	North Charleston	www.centuracollege.edu
Charleston School of Law	2-year, private	Charleston	www.charlestonlaw.edu
Charleston Southern University	4-year, private	North Charleston	www.csu.edu
The Citadel	4-year, public	Charleston	www.citadel.edu
College of Charleston	4-year, public	Charleston	www.cofc.edu
ECPI College of Technology	2 & 4 year, private	North Charleston	www.ecpi.edu
ITT Technical Institute	Certificate	Charleston	www.itt-tech.edu
Limestone College	Evening, private	Charleston	www.limestone.edu
Lowcountry Graduate Center	Graduate, public	North Charleston	www.lowcountrygraduate.org
Medical University of South Carolina	4-year, public	Charleston	www.musc.edu
Southeastern Institute	Certificate	Charleston	www.southeasterninstitute.edu
Strayer University	2-year, private	North Charleston	www.strayeruniversity.edu
Trident Technical College	2-year, public	North Charleston	www.tridenttech.edu
Troy University	4-year, private	Charleston	www.troy.edu
Virginia College	2-year, private	Charleston	www.vc.edu
Webster University	Graduate, private	North Charleston	www.websteruniversity.us

GENERAL INFORMATION

LAW ENFORCEMENT

For Emergencies Only, Dial 911

Summerville	843.871.2463	St. George	843.563.3643
Dorchester County	843.832.0300	SC Hwy Patrol	843.953.6010

FIRE

For Emergencies Only, Dial 911

Summerville	843.875.1650	Forest Fire Reporting	843.777.3473
Dorchester County Rural	843.832.0300	SC Arson Hotline	843.922.7766

LOCAL GOVERNMENT

Dorchester County	www.dorchestercounty.net	843.832.0103
Town of Harleyville	harleyville@usa.net	843.462.7676
Town of Reevesville	pwimb@nitnet.com	843.563.9122
Town of Ridgeville	ridgevillecityhall@sc.rr.com	843.871.7960
Town of St. George	g_town@bellsouth.net	843.563.3032
Town of Summerville	www.summerville.sc.us	843.871.6000
City of North Charleston	www.northcharleston.org	843.554.5700

STATE OF SOUTH CAROLINA

Consumer Affairs	803.734.4200
Governor's Office	803.734.9818
Information	803.896.0000
State Tax Information	800.763.1295
Tax Forms	800.768.3673

FEDERAL GOVERNMENT

Internal Revenue Service	www.irs.gov
Tax Forms	800.829.3676
Tax Questions/Problems	800.829.1010
Social Security Administration	www.ssa.gov
Questions/Information	800.772.1213
Veterans Administration	www.va.gov
Questions/Information	800.827.1000

AIRPORTS

Charleston International Airport	843.767.7000
Dorchester County Airports	843.851.0970

ELECTRICITY & NATURAL GAS

Berkeley Electric Cooperative
843.761.8200
www.becsc.com

Edisto Electric Cooperative
800.433.3292
www.edistoelectric.com

Santee Cooper
843.761.8000
www.santeecooper.com

South Carolina Electric & Gas
800.251.7234
www.sceg.com

HOSPITALS/MEDICAL SERVICES

For Emergencies Only, Dial 911

Summerville – Summerville Medical Center	843.832.5000
Summerville – Trident Medical Center	843.797.7000
Medical University of South Carolina (MUSC)	843.792.2300
Doctor's Care (Urgent Care)	843.871.3277
Nason Medical (Urgent Care)	843.300.3500

TELEPHONE

AT&T South Carolina
866.620.6000 (Business)
www.att.com/newservice

VISITOR CENTERS

Summerville Visitors Center	843.873.8535
St. George Visitors Center	843.563.9091
Charleston Visitors Center	843.853.8000

WATER & SEWER

Charleston Water System
843.727.6800
www.charlestonwater.com

Dorchester County Water Authority
843.875.0140

Dorchester County Water & Sewer
843.563.0075
www.dorchestercounty.net

Summerville CPW
843.875.8754
www.summervillecpw.com

U.S. POST OFFICE

Summerville - 843.873.3571
301 N. Gum Street, Summerville, SC 29483
Open Mon-Fri 9:00-5:00pm; Sat 10:00-4:00; Sun Closed

Oakbrook - 843.821.0298
10070 Dorchester Road, Summerville, SC 29485
Open Mon-Fri 8:30-5:00pm; Sat 9:30-12:00; Sun Closed

St. George – 843.563.3551
5988 W. Jim Bilton Blvd., St. George, SC 29477
Open Mon-Fri 9:00-4:30pm Closed 1pm-2pm for lunch
Open Saturday 10:00am-11:30am

COMMUNITY ORGANIZATIONS

Greater Summerville/Dorchester County
Chamber of Commerce
www.greatersummerville.org
843.873.2901

Summerville D.R.E.A.M.
www.summervilledream.org
843.821.7260

Tri-County Regional Chamber of Commerce
www.tri-crcc.com
843.563.9091

Charleston Metro Chamber of Commerce
www.charlestonchamber.net
843.577.2510

LIBRARIES

Dorchester County Library System
www.dcl.lib.sc.us
St. George - 843.563.9189
Summerville - 843.871.5075

Henry Timrod Library
www.timrodlibrary.org
843.871.4600

GETTING STARTED RESOURCES

FastTracSC®

FastTrac® NewVenture™ is a program for entrepreneurs with an idea or a new business. Topics include: Exploring Entrepreneurship, Setting Financial Goals, Planning the Product, Reaching the Market, Building the Team, Planning for a Profitable Business.

PO Box 975

Charleston, S.C. 29402

Phone: 843.805.3089

Fax: 843.723.4853

www.fasttracsc.org

Small Business Administration (SBA)

South Carolina District Office

The SBA is an independent agency of the federal government created to aid, counsel, assist, and protect the interests of small business concerns. The SBA helps South Carolinians start, build, and grow businesses through a first-rate web site, financing options, and partnerships with public and private organizations (e.g., the Small Business Development Centers).

5900 Core Drive, Suite 403

North Charleston, SC 29406

843.225.0006

www.sba.gov

Internal Revenue Service (IRS)

SBSE Stakeholders Liaison

1835 Assembly Street MDP-26

Columbia, S.C. 29201

Phone: 803.253.3031

Fax: 803).765.5055

www.irs.gov/businesses

Other Helpful IRS Resources:

- Business and Specialty Helpline:

800.829.4933

- Electronic Federal Tax Payment System:

www.eftps.gov or 800.555.4477

- Tax Forms and Publications:

www.irs.gov/formspubs or 800.829.3676

South Carolina Department of Commerce

Small Business Specialist
1201 Main Street, Suite 1600
Columbia, S.C. 29201
Phone: 803.737.0247
Fax: 803.806.3431
www.SCcommerce.com

South Carolina Department of Revenue

301 Gervais Street
Columbia, S.C. 29201
Phone: 803.898.5000 (General Info)
803.898.5709 (Income Tax Helpline)
803.898.5788 (Sales Tax Helpline)
www.sctax.org

South Carolina Office of the Secretary of State

Director, Business Filings
PO Box 11350
Columbia, S.C. 29211
Phone: 803.734.2345
www.scsos.com

LICENSES, PERMITS & REGULATIONS RESOURCES

Internal Revenue Service (IRS)

SBSE Stakeholders Liaison
1835 Assembly Street MDP-26
Columbia, S.C. 29201
Phone: 803.253.3031
Fax: 803.765.5055
www.irs.gov/businesses

Other helpful IRS resources:

- *Business and Specialty Helpline:*
[1.800.829.4933](tel:1.800.829.4933)
- *Electronic Federal Tax Payment System:*
www.eftps.gov or [800.555.4477](tel:800.555.4477)
- *Tax Forms and Publications:*
www.irs.gov/formspubs or [800.829.3676](tel:800.829.3676)

South Carolina Department of Commerce

1201 Main Street, Suite 1600
Columbia, S.C. 29201
Phone: 803.737.0247
Fax: 803.806.3431
www.SCcommerce.com

South Carolina Department of Health & Environmental Control

Small Business Environmental Assistance Program
DHEC-EQC Administration
2600 Bull Street
Columbia, S.C. 29201-1708
Phone: 803.896.8982/800.819.9001
Fax: 803.896.8999
www.scdhec.gov/environment/admin/sbeap

South Carolina Department of Labor, Licensing and Regulation

Office of Migrant Labor
Synergy Business Park Kingstree Building
110 Centerview Drive
PO Box 11329
Columbia, S.C. 29211-1329
Phone: 803.896.4684
Fax: 803.896.4515
www.llr.state.sc.us

South Carolina Department of Labor, Licensing and Regulation

Office of OSHA Voluntary Programs
3600 Forest Drive
PO Box 11329
Columbia, S.C. 29211
Phone: 803.896.7788
Fax: 803.896.7750
www.llr.state.sc.us/labor/scovp

South Carolina Department of Revenue

301 Gervais Street
Columbia, S.C. 29201
Phone: 803.898.5000 (General Info)
803.898.5709 (Income Tax Helpline)
803.898.5788 (Sales Tax Helpline)
www.sctax.org

South Carolina Department of Transportation

Office of DBE Special Services Programs
PO Box 191
Columbia, S.C. 29202-0191
Phone: 803.737.1717
Fax: 803.737.2021
www.dot.state.sc.us/doing/dbe.html

South Carolina Employment Security Commission

1550 Gadsden Street
PO Box 995
Columbia, S.C. 29202
Phone: 803.737.2617
www.sces.org

South Carolina Workers' Compensation Commission

Ombudsman
PO Box 1715
Columbia, S.C. 29202-1715
Phone: 803.737.5713
Email: ombudsman@wcc.sc.gov
www.wcc.sc.gov

BUSINESS LICENSES & PERMITS

A Dorchester County business license is required of every person engaged or intending to engage in any calling, business occupation, or profession within the unincorporated areas (outside the city limits) of Dorchester County, and is required to pay the annual license fee.

For more information on Dorchester County business license regulations, please contact the Business License Office at 843.832.0018, 843.563.0018, 843.832.0326, or 843.563.0326.

Depending on the type of business, registration with the State of South Carolina can be accomplished through the Secretary of State's Office, the Department of Revenue, or through the South Carolina Business One Stop. www.SCBOS.com.

A Federal Tax ID Number can be applied for at the Internal Revenue Service web site, <https://sa1.www4.irs.gov/modiein/individual/index.jsp> or through links at www.SCBOS.com.

Local business licenses are often necessary for businesses located within city or town limits. Check with the local municipality for business license requirements. SCBOS lists web site connections for each county and municipality. www.SCBOS.com.

Occupational permits and state licensing may be required. New business owners should check with the South Carolina Department of License, Labor and Regulation to determine if an occupational permit is required for their business. www.llr.state.sc.us.

The Department of Health & Environmental Control's (DHEC) Small Business Environmental Assistance Program (SBEAP) team is available to answer questions on environmental permitting and compliance issues for small businesses. Their services are free and non-regulatory. www.SCDHEC.gov.

State certifications for women and minorities promote the growth and development of small- and minority-owned businesses in South Carolina. Visit their web site to learn about how to become certified. www.govoepp.state.sc.us/osmba.

BUSINESS FINANCING RESOURCES

Berkeley-Charleston-Dorchester (BCD) Council of Governments, Revolving Loan Fund (RLF)

(COG) efforts include focusing on regional planning, keeping track of various types of statistical information, obtaining and administering grants, and supporting regional economic development.

(Serving Berkeley, Charleston, and Dorchester Counties)

Technical Assistance Specialist
1362 McMillan Avenue, Suite 100
N. Charleston, S.C. 29405
Phone: 843.529.0400
Fax: 843.529.0305
www.bcdcog.com

SCLaunch!

SCLaunch! accelerates entrepreneurial growth for advanced technology startups by providing seed funding of up to \$200,000 in loans or investments, ongoing mentoring and business counseling, and access to resource network services.

Resource Network Manager
1330 Lady Street, Suite 505
Columbia, S.C. 29201
Phone: 803.343.5311
www.sclaunch.org

U.S. Small Business Administration (SBA) Loan Programs

SBA's loan programs provide long- and short-term loans for small businesses that might not qualify through normal lending channels of up to \$200,000 in loans or investments, ongoing mentoring and business counseling, and access to Resource Network Services. The U.S. Small Business Administration 504 Loan or Certified Development Company program is designed to provide financing for the purchase of fixed assets such as real estate, buildings, and machinery. The 7(a) Loan Program is SBA's primary program to help start-up and existing small businesses obtain financing when they might not be eligible for business loans through normal lending channels. It is the most basic and most commonly used type of loans. It is also the most flexible as it can be used for working capital, machinery and equipment, furniture and fixtures, land and building (including purchase, renovation, and new construction), leasehold improvements, and debt refinancing (under special conditions).

Lender Relations Officer, South Carolina Office
1835 Assembly Street, Room 1425
Columbia, S.C. 29201
Phone: 803.253.3018
Fax: 803.765.5962
www.sba.gov/sc

USDA – South Carolina

USDA Rural Development delivers a variety of assistance to rural businesses and communities. All programs work in financial partnership with local economic organizations – banks and lenders, economic development groups, local revolving loan funds, etc. Several of the programs assist rural small businesses directly.

<http://www.rurdev.dev.usda.gov/sc/> or <http://www.rurdev.usda.gov/rbs/index.html>.

Jobs–Economic Development Authority (JEDA)

JEDA's purpose is to retain and expand job opportunities, and enlarge the tax base of the state and its local government through meeting the financial and capital needs of the small- and middle-market business community, as well as issuing tax exempt and taxable Industrial Revenue Bonds.

1201 Main Street, Suite 1600

Columbia, S.C. 29201

Phone: 803.737.0268

Fax: 803.737.0628

www.scjeda.net

DORCHESTER COUNTY TAX & INCENTIVE INFORMATION

Dorchester County recognizes that the taxing scheme of a state is an important factor when deciding to locate or expand a business. This overview provides a brief discussion of South Carolina's income, property, and sales and use tax incentives, and an overview of possible property incentives which Dorchester County is pleased to provide for qualifying projects.

OVERVIEW OF STATE TAXATION

South Carolina law provides for modifications to be made from federal taxable income in determining South Carolina taxable income. South Carolina's corporate income tax rate of 5% is one of the lowest income tax rates in the southeast. A taxpayer's corporate income tax is based primarily on federal gross and taxable income. Companies engaged in multi-state activities will only pay taxes on the income derived from business activity conducted in South Carolina.

Calculating Corporate Income – The First Step in Lowering Tax Liability

A taxpayer's annual corporate income is based on the following:

- Income allocated to South Carolina operations (interest, dividends, royalties, rents, property sale gains and losses, and personal services income); and
- Income apportioned to the operations (based on weighted payroll, property, and sales factors). South Carolina's double weighting of sales reduces the amount of corporate income most companies apportion to the state.

A 5% corporate income tax rate is applied to the sum of these incomes. The resulting figure is the company's state corporate income taxes.

Single Factor Sales Apportionment Formula

A company's income will be apportioned to South Carolina by multiplying the net income remaining after allocation (described above) by a fraction, the numerator of which is the number of sales made in South Carolina and the denominator is the total number of sales of the taxpayer. This new formula eliminates property and payroll from the equation, and is advantageous for a manufacturer whose majority of sales occurs outside the State of South Carolina. The new method is phased in over a 5-year period with a 40% reduction of income attributable to South Carolina in 2008, and an additional 20% each year thereafter. In 2011, the new formula is fully applicable.

Income Tax Credits

Taxpayers may be entitled to Job Tax Credits by creating new jobs in South Carolina. Certain taxpayers (including manufacturers, warehouse, distribution, and corporate headquarters) are eligible for a tax credit against annual corporate income tax liability. The value of these credits is determined by the development tier of the county, and the number of jobs created. (Dorchester County is currently a Tier 1 county, providing an annual credit of \$1,500 per job.) Counties are re-ranked every year based on unemployment rates and per capita income, and the ranking of a county may change from year to year.

Dorchester County can agree to designate a site as a "multi-county industrial park." This designation allows a taxpayer to take advantage of an additional \$1,000 per net new job—meaning Job Tax Credits of \$2,500 per job are available. The credit is available for a 5-year period beginning with Year 2 (Year 1 is used to establish the created job levels). Credits can be used to offset a taxpayer's annual state corporate income tax liability by up to 50%. Unused credits can be carried forward for up to 15 years. To be eligible for Job Tax Credits, the taxpayer must create a monthly average of 10 net new jobs at the facility in a single taxable year.

State Investment Tax Credit

South Carolina allows manufacturers locating in an Economic Impact Zone (EIZ) (which includes Dorchester County) a one-time credit against a company's corporate income tax of up to 5% of a company's investment in new production equipment. The actual value of the credit depends on the applicable recovery period for property under the Internal Revenue Code. The following table illustrates the credit value for the various years outlined in the code.

<u>Recovery Period</u>	<u>Credit Value</u>
3 years	1%
5 years	2%
7 years	3%
10 years	4%
15 years or more	5%

The credit is not limited in its ability to eliminate corporate income taxes, and unused credits may be forwarded for up to 10 years.

LICENSE TAX

The measure of the license fee is usually based upon the capital stock and paid-in or capital surplus of the corporation. Dorchester County currently has no business license tax. Many other municipalities, including Summerville, do impose one.

SALES AND USE TAX

South Carolina imposes a sales and use tax of 6%. Dorchester County also imposes a sales tax of 1%. In addition to maintaining a low sales tax rate, South Carolina offers a number of sales tax exemptions for manufacturers including:

- Manufacturing production machinery and applicable repair parts;
- Manufacturing materials that become an integral part of the finished product;
- Industrial electricity and other fuels used in manufacturing tangible personal property;
- Research and development equipment;
- Manufacturers' air, water, and noise pollution control equipment; and
- Packaging materials.

PROPERTY TAXES

General

Real and personal property used in business is subject to property taxes levied by local governments. Although property tax is collected locally, the Department of Revenue generally oversees property tax collections to ensure equitable and uniform assessment throughout the State. The calculation of property taxes involves the valuation of the property, assessment ratio, and millage rate.

Valuation

Real property (other than agricultural use property and property subject to a negotiated Fee-in-Lieu of Taxes) is appraised to determine fair market value. Personal property of manufacturers is valued at cost from which a fixed depreciation percentage is deducted each year until a residual value is reached.

Assessment Ratio

The assessment ratio, established in the State Constitution to ensure stability, is 10.5% for manufacturing property and 6% for commercial real property. Manufacturing and commercial personal property is assessed at 10.5%. The valuation is multiplied by this ratio to produce the "assessed value" of a particular piece of property. Taxes are levied based upon this assessed value. New and expanding businesses which invest \$2,500,000 or more can enter into a Fee-in-Lieu of property taxes which can reduce a 10.5% assessment ratio to 6% for 40 years and eliminate inflationary increases in the value of real property for that period. Very large investments can qualify for a 4% assessment ratio for 50 years with no increase in the value of real property for that period.

Millage

Each taxing jurisdiction determines on an annual basis the number of mills required to apply to the total assessed value of property subject to taxation within its jurisdiction in order to raise the money it needs to operate for the next year. Millage rates are site specific.

Manufacturing Exemptions

Unlike many states, South Carolina exempts all inventories (raw materials, work-in-progress, and finished goods), all intangible property, and pollution control equipment from property taxation.

Manufacturer's Abatement

South Carolina Law provides for a 5-year exemption from County property taxes (the exemption does not apply to school or municipal taxes) for all new manufacturing establishments and all additions costing \$50,000 or more to existing manufacturing facilities located in South Carolina. The exemption applies to land, buildings, and additional machinery and equipment installed in the facility. These abatements do not apply to property in a Fee-in-Lieu (see next page).

Research and Development Exemptions

There is also a 5-year exemption from County property taxes (the exemption does not apply to school or municipal taxes) for the facilities of all new enterprises (and all additions valued at \$50,000 or more to existing facilities of enterprises) engaged in research and development activities.

Corporate Headquarters, Corporate Office Facility, and Distribution Facility Exemptions

There is a 5-year exemption from County property taxes (the exemption does not apply to school and municipal property taxes) for new corporate headquarters, corporate office facilities, distribution facilities, and all additions to existing corporate headquarters, corporate office facilities, or distribution facilities if:

- (1) The cost of the new construction or addition is \$50,000 or more, and
- (2) 75 or more new full-time jobs, or 150 or more substantially equivalent jobs, are created in South Carolina.

Multi-County Industrial Parks

South Carolina Code §4-1-170 provides that a joint industrial or business park (referred to as a multi-county industrial park) can be established by two or more counties pursuant to a written agreement between those counties. The multi-county park area is exempt from property tax. The owners of any property in the park will pay a fee in the amount equal to the property taxes that would have been due and payable if the property was not in a multi-county industrial park, unless the parties agree to a negotiated Fee-in-Lieu of property. The fee is treated like a property tax for purposes of collection and enforcement, and the owners must file returns as if the fee were a property tax. A county may issue special source revenue bonds to help fund the project or to allow an entity paying a multi-county park Fee-in-Lieu of Taxes a credit against the fee. Additionally, a taxpayer located in a multi-county industrial park creating qualifying new, full-time jobs is eligible for an additional \$1,000 job tax credit.

Fee-in-Lieu of Taxes

Under the South Carolina Constitution, manufacturing real or personal property is assessed at 10.5% of its fair market value. Commercial personal property is assessed at 10.5%, while commercial real property is assessed at 6%. To promote economic development within the State, the Legislature enacted three negotiated Fee-in-Lieu of property tax statutes (referred to as “Fee-in-Lieu” or “Fee”). Property subject to the Fee usually consists of land, improvements to land, and/or machinery and equipment (excluding some mobile property) located at a project. The Fee statutes permit a company to negotiate to pay a Fee instead of paying property taxes. The 10.5% assessment ratio can be, and often is, negotiated to 6% (4% for very large investments under the Super Fee or Enhanced Investment Fee.) The period of the Fee generally is 20 years for each item of property (30 years for the Super and Enhanced Investment Fee) with an overall limit for the project of 60 years (or 63 years for the Super and Enhanced Investment Fee), with limited exceptions. Calculations of the Fee must incorporate any property tax exemptions for which the property may be eligible (e.g. pollution control equipment)

Foreign Trade Zone

Foreign Trade Zone 21 is located approximately 4.5 miles from Summerville, SC on Highway 78. The 170-acre FTZ consists of both existing buildings and open land.

For more information, please contact:

Quattlebaum Development
843.856.0799
info@gdevco.com

For more information about any of the programs outlined above, please contact:

Dorchester County Economic Development
Phone: 843.875.9109
Fax: 843.821.9994
info@dorchestercounty.net

DISCRETIONARY INCENTIVES

JOB DEVELOPMENT CREDIT

A Job Development Credit (JDC) is a discretionary, performance-based incentive that rebates a portion of new employees' withholding taxes that can be used to address the specific needs of individual companies. JDC's are approved on a case-by-case basis by the S.C. Coordinating Council for Economic Development (CCED). To qualify, a company must meet certain business requirements, and the amount a company receives depends on the company's pay structure and location.

ECONOMIC DEVELOPMENT SET-ASIDE PROGRAM

The Economic Development Set-Aside Program assists companies in locating or expanding in South Carolina through road or site improvements and other costs related to business location or expansion. Overseen by the Coordinating Council for Economic Development, it is the Council's primary business development tool for assisting local governments with road, water/sewer infrastructure, or site improvements related to business location or expansion.

PORT VOLUME INCREASE CREDIT

South Carolina provides a possible income tax credit to entities that use state port facilities and increase base port cargo volume by 5% over base-year totals. To qualify, a company must have 75 net tons of non-containerized cargo or 10 loaded TEU's transported through a South Carolina port for their base year. The Coordinating Council has the sole discretion in determining eligibility for the credit and the amount of credit that a company may receive. The total amount of tax credits allowed to all qualifying companies is limited to \$8 million per calendar year. A company must submit an application to the Coordinating Council to determine its qualification for, and the amount of, any income tax credit it will receive.

DORCHESTER COUNTY INFRASTRUCTURE

Dorchester County is centrally located approximately halfway between Washington, D.C. and Miami, Florida. This location offers easy access to every major mode of transportation including interstates, airports, rail lines, and a major shipping port.

- Interstate access is provided by both Interstates 26 and 95. Interstate 95, the major corridor that runs along the east coast, intersects Interstate 26 at the upper end of the County. Highway 78 and Highway 17 also provide easy access throughout the County.

- A growing international airport — nearby Charleston International Airport features 120+ daily flights going to more than 20 destinations, along with air cargo facilities. The airfield of the Charleston International Airport has a main instrument runway that measures 9,000 feet long and 200 feet wide, and a crosswind runway which is 7,000 feet long and 150 feet wide. Each runway is equipped with high intensity runway lighting, and one runway has category II instrument landing systems to permit all weather operation. All runways are of sufficient strength to permit the operation of the largest existing commercial aircraft. The FAA control tower provides airport traffic and radar approach control service. The terminal complex is a 270,000 square foot structure on three levels with 15 gates. The landside of the terminal is served by an eight-lane roadway fronting on the second level, connected to an access road loop. The inside of the loop contains public parking facilities for 3,679 vehicles.

Charleston International Airport - 843.767.1100
Charleston Aviation Authority - 843.767-7009

- A smaller, local airport – Summerville Airport – provides on-site fuel, certified mechanics, charter service, and a newly constructed terminal. The Summerville Airport is located approximately 4 miles out of Summerville off Highway 78. The runway measures 5,000 feet, and can accommodate both corporate jets and recreational aircraft. A new 4,000 square foot terminal building offers access to a Pilot’s Lounge, Quiet Room, and Flight Planning. 100LL and Jet A fuel, as well as two certified mechanics, are also on-site. Hangar rental and charter service is also available.

- A smaller, unmanned airport – St. George Airport. The St. George Airport is an unmanned facility with a 3,200 square foot paved runway. There are two instrument approaches, and a pay phone is available.

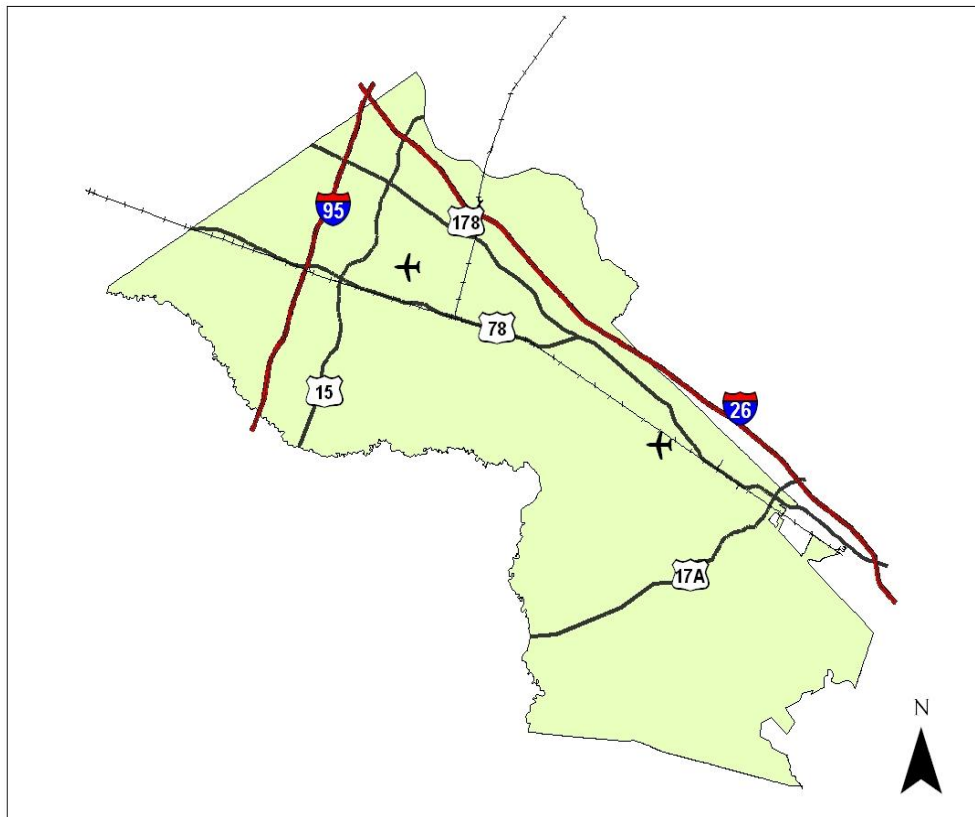
For more information on Dorchester County Airports, please contact:
Don Hay, Airports Manager
843.412.1999
certified_flights@msn.com

- Quick and easy access to the two major ports — Port of Charleston and the Port of Savannah. The Port of Charleston is the largest container port on the U.S. Southeast and Gulf Coast, and it offers South Carolina companies access to worldwide markets. There are currently 45 ocean carriers calling on Charleston with service to 140 nations around the world.

For more information, please contact:
Public Relations, South Carolina State Ports Authority
843.577.8144

- Dorchester County is also served by two major railways – CSX and Norfolk Southern. As the nation’s leading suppliers in transportation services, CSX Transportation and Norfolk Southern provide traditional rail-based service and the transport of intermodal containers and trailers to major markets in the eastern United States with direct access to Atlantic and Gulf Coast ports. Both rail yards, expansive and well-equipped, have dedicated intermodal trains for service to key markets; daily express services for inbound and outbound transportation; and exceptionally high, wide rail clearances for out-of-gauge cargo.

For more information, please contact:
CSX Transportation - 843.745.5340
Norfolk Southern
Intermodal Operations - 843.566.8043
Chief Yard Clerk - 843.566.8042



WORKFORCE DEVELOPMENT RESOURCES

Dorchester County offers companies a strong and growing labor pool within county lines, and a larger talent pool within easy commuting distance. Our labor force has earned high marks in areas such as productivity, reliability, and positive attitudes according to a recent survey of area employers.

In addition to a talented and ready supply of labor, industries locating to Dorchester County can take advantage of South Carolina's nationally acclaimed work force training program. Industries in Dorchester County also benefit from the fact that South Carolina is a right-to-work state, and has the 3rd lowest unionization rate in the US (4.1%).

Workforce Development

There are a variety of Workforce related programs aimed at both adults and youth...

- Apprenticeship Carolina™, a division of the SC Technical College System, works to ensure all employers in South Carolina have access to the information and technical assistance they need to create demand-driven registered apprenticeship programs. Apprenticeships are registered with the Department of Labor. A youth version of this program was begun regionally four years ago and has more than doubled in size.

Brad Neese – (803)-896-5376

<http://www.apprenticeshipcarolina.com/>

- SC Works – The portal for connecting both job seekers and employers to training opportunities.

Jacquelyn Ideozu - (843)-574-1831

<https://jobs.scworks.org/vosnet/Default.aspx>

- WIOA - The federal **Workforce Innovation and Opportunity Act (WIOA)** in South Carolina supports training programs that help job seekers prepare for employment and businesses access skilled workers. WIOA services are delivered through the state's comprehensive SC Works system.

Portia Wu – (202)-693-2700

<https://www.doleta.gov/wioa/>

- Department of Employment Workforce – (DEW) helps South Carolinians work toward financial stability by providing unemployment benefits, job opportunities, and workforce services.

Michael Buchman – (803)-737-3292

<https://dew.sc.gov/>

- On-The-Job Training - On-The-Job (OJT) Training is a method of providing individualized occupational skills training. OJT's objective is to assist businesses to provide training in demand occupations that meet the needs of the employer.

Teresa White – (843)-574-1812

<http://www.tridentcworks.org/on-the-jobtraining.htm>

- Dorchester County Career & Technology Center - (DCCTC) DCCTC is a vocational high school which provides students with the training and knowledge to become successful through integration of both academic and career skills by aligning South Carolina's education system and the demand of the global economy.

James Villeponteaux – (843)-563-2361

<http://dcctc.org/>

- Career and Technology Education Programs – (CATE) In partnership with Trident Technical College, high school students can earn up to two years of college credit while taking their required high school courses. Taught by instructors from Trident Technical College, programs of study include culinary arts and hospitality, aeronautical studies, engineering and industrial technology and health professions.

Melissa Stowasser –(843)-574-6312

<http://www.tridenttech.edu/>

- STEM Career Fair – TriCounty career fair aimed at 11th and 12th graders. Industries throughout the region participate to demonstrate and discuss skills related careers.

Cyndi Hall & Glenda La Rue: chs.stemfest@gmail.com

<http://charlestonstemfest.org/tag/charleston/>

- Industry/Educator Tours – In partnership with local industries, presentations and tours of their facilities are provided to educators and guidance counselors to provide better understanding of industrial opportunities and careers.

Wendy Smith – (843)-875-9109

<http://www.dorchesterforbusiness.com/>

- Dorchester District 2 Manufacturing Education Program – DD2, in partnership with local industries and Dorchester County Economic Development, are currently working to design a new manufacturing curriculum and center at Summerville High School. Programs being developed include Introduction to Manufacturing, Mechatronics, and Electronics Technology. A steering committee is currently designing the facility,

expected to open in 2018.

Kenneth Wilson – (843)-873-2901

[http://www.edlinesites.net/pages/Dorchester County SD](http://www.edlinesites.net/pages/Dorchester_County_SD)

- Work Ethic Program – A teacher driven ethics program has been implemented in the upper portion of Dorchester County. Currently in Woodland High School, Dorchester Academy and the Dorchester County Career & Technology Center, the program is also imbedded in existing Dorchester District 2 curriculum.

Wendy Smith – (843)-821-9109

<http://www.dorchesterforbusiness.com/>

- SC Future Makers – on-line portal that connects students to various industry clusters to promote information and career opportunities.

South Carolina Manufacturer's Education Foundation – (803)-799-9695

<http://scfuturemakers.com/>