



SOUTH CAROLINA REVENUE AND FISCAL AFFAIRS OFFICE
STATEMENT OF ESTIMATED FISCAL IMPACT
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This fiscal impact statement is produced in compliance with the South Carolina Code of Laws and House and Senate rules. The focus of the analysis is on governmental expenditure and revenue impacts and may not provide a comprehensive summary of the legislation.

Bill Number:	H. 3193	Introduced on January 12, 2021
Author:	Kirby	
Subject:	South Lynches Fire District	
Requestor:	House Medical, Military, Public, and Municipal Affairs	
RFA Analyst(s):	Miller	
Impact Date:	January 27, 2021	

Fiscal Impact Summary

This bill will have no expenditure impact for South Lynches Fire district or the town of Scranton as fire protection services are currently rendered under a contractual agreement.

This bill will result in an increase of \$10,224.49 in property tax revenue for South Lynches Fire district beginning in FY 2021-22, the difference between the contractual payment for services rendered and property tax revenues.

Explanation of Fiscal Impact

Introduced on January 12, 2021

State Expenditure

N/A

State Revenue

N/A

Local Expenditure

This bill adds the municipality of Scranton to the South Lynches Fire District. Currently, South Lynches has a quarterly contractual agreement with the town of Scranton for fire protection services. South Lynches has been providing fire protection for the town of Scranton through a contractual agreement since August 10, 1990. The annual fee is evaluated to equal 18 mills as of 2015, or \$21,511.60. South Lynches currently has a fire station located within the town limits of Scranton that is equipped with two fire engines, one tanker, and one brush truck and does not anticipate needing any additional equipment or personnel to provide fire protection for Scranton. Therefore, this bill will result in no increase in expenditures for South Lynches Fire District.

Additionally, the town of Scranton will no longer be using the property tax revenue to pay South Lynches for fire protection services. It is anticipated that the \$21,511.60 currently used to pay for fire protection will be reallocated to other expenditures for the municipality. Therefore, this bill will result in no expenditure impact for Scranton.

This bill does not operationally or fiscally impact the County of Florence, therefore, this bill will have no expenditure impact for Florence County.

Local Revenue

This bill adds the municipality of Scranton to the South Lynches Fire District. Currently, South Lynches Fire District provides fire protection services for Scranton for \$21,511.60, the value of the revenue from 18 mills as of 2015. This bill will result in an increase of revenue through property tax for South Lynches. South Lynches has a millage rate of 18 mills for operations and an additional 3.9 mills for bonds. Based on current assessed value in Scranton, this will result in total property tax revenue of \$31,736.09, which is \$10,224.49 over the contractual payment currently received. Therefore, this bill will result in an increase of \$10,224.49 in property tax revenue for South Lynches Fire district beginning in FY 2021-22.



Frank A. Rainwater, Executive Director