

**South Carolina Department of Revenue**  
**Ratio Studies**

Counties	1996 Sales Ratio	1997 Sales Ratio	1998 Sales Ratio	1999 Sales Ratio	2000 Sales Ratio	2001 Sales Ratio	2002 Sales Ratio	2003 Sales Ratio	2004 Sales Ratio
Abbeville	80.000	76.414	75.309	73.114	99.315	90.320	85.774	82.605	83.916
Aiken	97.845	94.444	97.500	92.480	99.922	100.000	91.227	87.481	85.938
Allendale	84.444	96.667	100.000	100.782	82.031	94.000	103.030	93.333	80.909
Anderson	85.714	79.012	73.824	75.756	72.258	68.377	84.494	78.572	76.048
Bamberg	93.750	97.846	95.297	96.363	91.758	90.909	85.056	100.000	99.402
Barnwell	89.443	84.076	84.000	99.125	76.654	89.415	83.692	81.400	100.000
Beaufort	71.923	93.566	87.669	77.778	69.606	65.064	63.450	95.450	86.908
Berkeley	87.333	105.531	100.000	92.473	84.444	78.599	75.027	94.756	88.462
Calhoun	98.298	83.200	82.759	80.893	100.000	88.971	82.937	82.000	74.286
Charleston	88.596	83.333	74.600	93.037	82.576	79.027	75.906	72.124	95.139
Cherokee	97.294	87.636	85.134	84.043	81.442	96.667	97.000	95.259	97.142
Chester	79.935	78.334	88.750	97.337	90.909	86.352	88.187	88.469	99.600
Chesterfield	84.956	101.854	85.860	94.400	85.357	83.333	89.550	81.538	95.068
Clarendon	91.777	89.025	82.960	77.038	98.665	89.327	88.794	84.333	87.640
Colleton	97.609	91.607	80.819	74.737	71.091	98.950	81.725	91.694	87.805
Darlington	83.198	98.347	98.440	93.739	95.000	85.000	75.438	97.625	97.625
Dillon	97.200	95.074	89.194	93.479	98.585	94.167	89.346	89.600	89.481
Dorchester	95.413	91.349	96.000	85.105	80.230	75.224	75.550	70.289	90.080
Edgefield	85.443	86.804	79.560	77.117	97.315	95.000	88.776	85.670	79.259
Fairfield	78.261	77.625	56.570	96.913	69.550	89.464	77.005	80.259	95.800
Florence	80.000	102.153	99.501	94.480	92.308	89.302	87.114	95.167	93.019
Georgetown	85.094	83.333	72.941	93.699	82.836	80.000	79.170	74.005	68.346
Greenville	84.361	80.337	77.444	74.786	95.467	92.030	90.018	88.584	96.943
Greenwood	88.235	84.776	82.231	80.713	99.365	93.846	90.476	87.096	82.784
Hampton	91.621	80.556	76.928	77.778	97.500	90.000	93.103	90.000	76.992
Horry	87.686	107.849	96.643	91.887	90.000	90.000	88.164	96.051	82.813
Jasper	92.857	87.232	72.800	100.000	100.000	74.831	78.231	75.000	69.745
Kershaw	89.848	86.902	83.942	79.172	96.041	88.118	84.510	84.453	80.421
Lancaster	81.968	76.901	71.840	91.098	86.895	82.797	79.463	81.520	71.691
Laurens	88.180	83.355	80.000	82.346	91.053	92.196	94.791	93.636	93.579
Lee	92.423	86.995	80.362	96.896	88.236	87.500	86.847	87.279	93.873
Lexington	84.845	82.085	76.783	91.129	84.383	83.332	82.226	79.422	96.361
McCormick	103.027	100.126	107.882	100.000	105.000	87.971	76.670	80.579	77.246
Marion	91.235	90.016	83.333	78.320	73.201	102.876	100.000	93.750	90.909
Marlboro	93.240	86.077	84.182	96.880	71.309	92.125	93.246	91.240	97.238
Newberry	89.889	92.593	90.065	91.848	91.000	87.121	75.687	80.469	91.402
Oconee	88.189	85.238	80.739	75.208	98.398	86.541	86.176	78.100	80.726
Orangeburg	101.381	97.500	87.012	85.837	86.395	83.524	94.933	89.232	83.228
Pickens	81.945	80.278	100.000	97.102	92.000	85.135	82.353	86.584	99.289
Richland	85.514	95.767	93.571	87.877	83.378	81.888	79.593	93.533	73.863
Saluda	89.706	88.889	81.760	79.556	90.000	79.706	76.534	80.327	66.667
Spartanburg	98.434	94.803	91.310	88.970	86.278	85.815	96.804	93.684	91.832
Sumter	96.390	97.895	93.603	89.822	100.000	94.862	93.168	90.629	85.558
Union	78.000	75.724	69.556	90.000	88.889	92.067	89.493	88.245	87.572
Williamsburg	100.000	96.289	91.044	100.190	92.844	99.360	90.632	93.353	95.238
York	83.276	78.310	75.980	91.647	89.286	88.669	89.113	87.649	85.366
Statewide	87.312	89.531	85.414	91.31	87.833	85.576	84.098	88.496	88.348