



Charleston
C O U N T Y
E C O N O M I C D E V E L O P M E N T

2011 - 2012

B U S I N E S S R E S O U R C E G U I D E

DEAR CHARLESTON COUNTY INDUSTRY:

The Charleston County Office of Economic Development has a Business Assistance Program focused specifically on the needs of existing manufacturing, distribution and technology companies. More than 300 such companies have invested in Charleston County, providing jobs and income for the community. The prosperity and growth of your company is fundamental to the long-term economic vitality of the area.

The Business Assistance Program exists to service the needs of local companies in a number of areas, including:

- Assisting companies with specific problems related to infrastructure, workforce, government services and related issues.
- Identifying beneficial programs and services in such areas as tax credits, industrial financing, technical assistance, grants, training and international trade.
- Servicing expansion needs including site selection, industrial financing, infrastructure support, workforce training and tax credits.
- Communicating news about industry-related topics through annual visits and e-mail updates.

The program partners with local, regional and state allies to provide these services. This directory contains a brief summary of programs and services that may benefit your company. Please call Ashley Keene at **(843) 958-4510** for more information or assistance.

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FINANCING OPTIONS

Most of these loan programs are available from your bank, along with conventional financing. The terms, rates and security regulations favor a small business, and each fills a unique niche in the financing needs of an expanding industry.

Revolving Loan Fund

The Berkeley-Charleston-Dorchester Council of Governments' Revolving Loan Fund (RLF) is a locally controlled source of capital that assists start-up and growing businesses. The primary purpose of the RLF is to improve the region's economy through the creation and retention of permanent full-time jobs. The RLF is most often used as "gap financing" to provide leverage for private sector loans and investments.

Eligible uses for RLF loans include the purchase of machinery, equipment, real estate and inventory, as well as the improvement of real estate and building facilities. Loans can also be used to provide permanent working capital on a limited basis. In general, loan terms will average three to five years on working capital, five to seven years on machinery and equipment, and up to 15 years on real estate.

RLF interest rates are fixed between Prime (+) 2 points and Prime (-) 4 points for the life of the loan based on the strength of the proposed project. The RLF can be used to finance up to one-third of the total project cost. In addition, a project must create or retain at least one job per \$10,000 in funds borrowed from the Council of Governments. RLF loans may be subordinated to a participating lender. Financing is available in amounts up to \$200,000.

Contact: Jacquelyn Dickerson-Ideozu
Berkeley Charleston Dorchester Council of Governments
1362 McMillan Ave., Suite 100
North Charleston, SC 29405
(843) 529-0400 (office)
jacquelynd@bcdcog.com

SBA 504 Loan Program

This is a loan program for fixed assets with a cap of \$1 million. The interest rate will be negotiated with the lender, normally your bank. The loan must be secured and has a 10 to 20-year term. It requires 10% borrower equity, with the primary lender taking 50% of the loan and the SBA approving 40% funding using a secondary collateral position. The borrower must create one new job for every \$50,000 loaned. This program has been successfully used for renovation or expansion of existing facilities using the net equity in a building to meet all or part of the borrower's down payment.

Contact: Paul Thomas, Senior Area Manager
U.S. Small Business Administration
5900 Core Drive, Suite 403
North Charleston, SC 29406
(843) 225-0006 (office)
paul.thomas@sba.gov



SBA 7(a) Program

This loan can be used for fixed assets or working capital. The applicant must have been turned down for conventional financing. It is primarily a guaranty program for up to 75% of the loan with a 25-year term. No job creation requirement exists. The dollar range is from \$150,000 up to \$2 million (with \$1 million maximum SBA exposure).

Contact: Edwin Lesley
Business Development Corporation
PO Box 21823
Columbia, SC 29221
(803) 744-0301 (office)
(803) 744-0601 (fax)
edwinlesley@businessdevelopment.org

SBA LowDoc Program

This loan is for an existing business that employs no more than 100 people and has gross average annual sales of less than \$5 million. It is a guaranty program for up to 85% of the loan with a 25-year term. The borrower must pledge available business and personal assets. The dollar range is from \$50,000 to \$150,000. (www.businesscarolina.net)

Contact: Edwin Lesley
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PO Box 21823
Columbia, SC 29221
(803) 744-0301 (office)
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edwinlesley@businessdevelopment.org

Industrial Revenue Bonds

The SC Jobs-Economic Development Authority is a conduit issuer of tax exempt Industrial Revenue Bonds. By offering a competitive interest rate and tax exempt income for the holder of the bonds, Industrial Revenue Bonds are an attractive means for manufacturing companies to finance the expansion of their business. Tax exempt IRB's of up to \$10 million may be used to finance fixed assets (total capital expenditures may not exceed \$20 million). The maximum any company may have outstanding nationwide is \$40 million at any given period. JEDA acts as a conduit by passing payments from the borrower to the bondholder. JEDA does not provide credit enhancement and no funds of the State of South Carolina or JEDA are at risk. Industrial Revenue Bonds are most cost effective for companies investing \$2 million to \$10 million. Bonds are approved and processed with involvement from the county and state. Bond counsel is required.

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STATE AND LOCAL TAXES

Corporate Income Tax

Every corporation organized to do business in the state of South Carolina is required to pay corporate income taxes. The tax is levied on net taxable income from South Carolina businesses only. The basis for state income tax is the company's federal taxable income.

South Carolina has no tax on worldwide profits. Foreign manufacturers (those located outside the state) and those conducting business both in-state and out-of-state are subject to a four-factor apportionment formula used to determine the taxable portion of business.

1. A "single sales factor" apportionment method (based on sales) for taxpayers whose principal business in South Carolina is dealing in tangible personal property. This method is typically used by businesses that manufacture, sell, or rent tangible personal property.
2. A "gross receipts" apportionment method for taxpayers not dealing in tangible personal property. This method is typically used by financial businesses and service businesses, including businesses that install or repair tangible personal property, and contractors.
3. A "special" apportionment method provided in South Carolina Code 12-6-2310 for certain companies, such as railroad companies, telephone companies, pipeline companies, airline companies, and shipping lines.
4. An individualized apportionment method tailored to a particular taxpayer (a) because the standard method for that taxpayer does not fairly represent the extent of the taxpayer's business in South Carolina, or (b) as an economic incentive allowed the taxpayer.

The portion of income to be taxed is based upon the ratios of income earned within the state to total company operations.

A South Carolina business that is subject to the four-factor apportionment formula can have a significant tax savings opportunity due to South Carolina not having a "throwback rule". Sales in states that do not tax the corporation (as a result of Public Law 86-272) are not added back to the South Carolina sales in the apportionment formula. This can result in a significant amount of "no where" sales not taxed by a state.

In South Carolina, only the state has the authority to tax corporate income. At 5%, South Carolina has the lowest corporate income tax rate in the Southeast and one of the lowest in the nation.

Sales and Use Tax

South Carolina imposes a 6% sales tax on the gross proceeds of sales of every person engaged in the business of selling tangible personal property at retail as well as intangible items such as laundry and dry cleaning, electricity, and certain communication service. South Carolina also imposes a 6% use tax on the sales price of tangible personal property purchased at retail for storage, use, or other consumption in South Carolina, regardless of whether the retailer is engaged in business in South Carolina. These taxes also apply to tangible personal property manufactured within South Carolina or brought into South Carolina by its manufacturer for storage, use, or consumption in South Carolina by the manufacturer.

Out-of-State Sales

South Carolina exempts sales tax on the gross proceeds of the sales of tangible personal property where the seller, by contract of sale, is obligated to deliver to the buyer, or to an agent or donee of the buyer, at a point outside of the state or to deliver it to a carrier or to the mails for transportation to the buyer, or agent or donee of the buyer, at a point outside the state.



Out-of-State Purchases

South Carolina provides a credit to the use tax on sales and the use tax on purchases of tangible personal property purchased in another state if the state in which the property is purchased and the sales and use tax paid allows substantially similar tax credits on tangible personal property purchased in this state. If the amount of the sales or use tax paid in the other state is less than the amount of use tax imposed in South Carolina, the user shall pay the difference to South Carolina.

Property Tax

Real property is subject to property taxes. Personal property used in business and certain personal property used for personal purposes, such as motor vehicles, boats, and airplanes, are also subject to property taxes. Property taxes are generally assessed and collected by local governments. South Carolina assesses and collects some property taxes and assists in the administration of property taxes by overseeing all property tax assessments to ensure equitable and uniform assessment throughout the state. The assessed value of real and personal property for business classifications, including manufacturing, distribution, corporate headquarters and corporate office facilities, is determined by the South Carolina Department of Revenue. Each class of property is assessed at a ratio unique to that type of property.

Type of Property	Assessment Ratio
✧ Manufacturers' real and personal property	10.5% of fair market value
✧ All other businesses' or individuals' real property (except primary residences)	6% of fair market value
✧ All other businesses' or individuals' personal property	10.5% of fair market value
✧ Primary residences	4% of fair market value
✧ Utility property	10.5% of fair market value
✧ Railroads and private carlines	9.5% of fair market value
✧ Airlines and pipelines	9.5% of fair market value
✧ Agriculture (privately owned)	4.0% of fair market value

The assessment ratio is applied to the fair market value of the property to determine the assessed value of the property. Each county, municipality, school district and other tax district then applies its millage rate to the assessed value to determine the tax due. The millage rate is equivalent to the tax per \$1,000 of assessed value. Millage rates are set annually by local government tax authorities. Charleston County has tax credit factors which may apply due to local option sales tax collected.

Formula: *Appraised Value (fair market value) of property X Assessment Ratio = Assessed Value*

Assessed Value X (millage rate/1000) = Preliminary estimated property tax

Tax credit factor (if applicable) X Appraised value = Credit

Preliminary estimated property tax - Credit = Estimated annual property tax



INCOME TAX INCENTIVES

Job Development Credits

A lucrative discretionary financial incentive known as “job development credit” (JDC) is made available by the S.C. Commerce Department as a closing tool to leverage competitive site location decisions, including expansions by existing industry that are considering alternate sites in other states.

The Enterprise Zone Act created JDCs, which are targeted rebates of the state employee withholding tax returned to companies for reimbursement of eligible expenses associated with relocation or expansion within South Carolina. Eligible expenses can include the acquisition of land, site preparation, public infrastructure, operating leases with terms of at least 5 years, some employee relocation expenses and employee training, but do not include removable assets such as machinery and equipment. Companies that are offered JDCs apply to the S.C. Coordinating Council for Economic Development (SCCED) and must enter into a Revitalization Agreement with the state enumerating the cost items on which JDCs can be spent.

The JDC benefits are calculated based upon the wage levels being paid for different job categories, with a range of 2-5% applying to the lowest paying tiers and the highest paying tiers respectively and utilizing a 2,000 hour work year. A company within a developed county like Charleston County is allowed to retain 55% of calculated benefits. The JDC benefits are available over a 10-year period, and rebates begin as soon as a company has achieved its agreed upon hiring targets, as enumerated in its Revitalization Agreement.

To apply for JDC benefits, a company must contact the host county and inform it of a competitive relocation or expansion project, and a S.C. Commerce Department project manager will be enlisted to talk with company officials, review the opportunity and potentially spearhead the application process.

Jobs Tax Credit

South Carolina provides companies that create new jobs in the state a tax credit against their South Carolina income tax liability. To be eligible for jobs tax credits, a company must:

- ✧ Establish or expand a manufacturing, distribution, processing, warehousing, research and development, tourism, or technology intensive facility within the state. In certain limited instances, service and retail facilities may also be eligible; and
- ✧ Create a monthly average of 10 net new full-time jobs at the facility in a single taxable year. If a company has fewer than 99 employees worldwide, it may be eligible for a jobs tax credit if it creates a monthly average of two or more net new full-time jobs in a single taxable year.

The jobs tax credit is available for a five-year period beginning with year two (year one is used to establish the created job levels) if the jobs are maintained. The value of these credits is determined by the development tier of the county. Charleston County is currently a Tier 1 County (developed) which, in 2011, allows a credit of \$1,500 per year for each new job created (the credit is \$750 per year for each new job for companies with less than 99 employees). Credits can be used to offset up to 50% of South Carolina income tax in a single year, and unused credits may be carried forward for 15 years.



Multi-County Parks

This special designation can be made by a county pertaining to specific business properties, enabling the level of job tax credits for which the company is eligible to increase. Specifically, an additional \$1,000 per net new employee can be added to the current \$750 (if 99 employees or fewer) or \$1,500 (if employment at 100 or above) per net new employee available in a developed county, like Charleston County, raising the total to \$1,750 and \$2,500 respectively.

Charleston County has utilized this incentive in cases where a company relocation or expansion entails substantial new employment creation. The development categories of counties in South Carolina are reviewed each year by the state and re-categorized annually in the five-tier system based upon the unemployment rate and the number of persons living below poverty in each of the state's 46 counties.

Port Volume Increase Credit

The credit allows eligible companies to claim a tax credit against their state income tax. The maximum amount of tax credits allowed to all qualifying taxpayers may not exceed \$8 million for each calendar year. Any excess credit earned may be carried forward and claimed against income taxes in the next five taxable years. The Coordinating Council for Economic Development determines whether a company is eligible for the credit. The Council takes into consideration a number of factors, including the amount of base year port cargo volume, the total and percentage increase in port cargo volume, the number of qualifying taxpayers and the type of cargo transported. The company must have at least a 5% increase in port cargo volume from its base year.

Child Care Program Credit

A credit against state corporate income tax, bank tax or premium tax is available to companies for child care expenses. Companies may claim corporate income tax credits for capital and operating costs associated with establishing and operating a child care program. The maximum credit claim may equal 50% of the incurred capital expenditure, not to exceed \$100,000. Additionally, the credit can be claimed for payments made directly to licensed or registered independent child care facilities in the name of and for the benefit of an employee. The company may claim a credit equal to 50% of the child care payments incurred by the employer, up to \$3,000 per participating employee. *This credit is not limited in its ability to eliminate corporate income taxes, and unused credit may be carried forward for up to 10 years.*

Corporate Headquarters Credit

South Carolina allows a corporation a credit against corporate income tax or corporate license fees for establishing a corporate headquarters in South Carolina or for expanding or adding to an existing corporate headquarters. A corporate headquarters means the facility or portion of a facility where corporate staff employees are physically employed and where the majority of the company's financial, personal, legal, planning or other headquarters-related functions are handled either on a regional or national basis.

Credit Against License Tax for Infrastructure

South Carolina allows certain transportation providers, utilities, electric cooperatives and telephone companies a credit against license fees. A taxpayer subject to license fees may claim a credit against its liability for amounts paid in cash to provide infrastructure for an eligible project. Infrastructure is defined as improvements for water, sewer, gas, steam, electric energy and communications services made to a building or land that are considered necessary, suitable or useful to an eligible project.



Investment Tax Credit

South Carolina allows a taxpayer an investment tax credit for qualified manufacturing and productive equipment properties that are placed in service during the taxable year. The credit claimed is limited to \$5 million for a taxpayer subject to the license tax for investments made after June 30, 1998. This credit does not apply to any property to which other tax credits apply, unless the qualifying business waives such credits. The credit is equal to 0.5% to 2.5% of the cost of the property, depending upon the depreciable life of the property. Any unused credits may be carried forward for 10 years.

Renewable Energy Facility Credit

South Carolina allows an income tax credit equal to 10% of the company's qualifying investments in plant and equipment for renewable energy operations. To qualify, a company must do each of the following:

1. Manufacture renewable energy systems and components in South Carolina for solar, wind, geothermal or other renewable energy uses
2. Invest at least \$500 million in a new renewable energy facility in South Carolina
3. Create at least 1.5 jobs for every \$500,000 of capital investment and pay 125% of the state average annual median wage for such jobs.

Enhanced Corporate Headquarters Credit

In addition to the regular headquarters credit, an enhanced corporate headquarters credit is available. This credit may be applied against 20% of the tangible personal property costs of establishing a corporate headquarters. This credit may be used to eliminate both a company's franchise tax and the corporate income tax. Unused credits may be carried forward for 10 years, and for 15 years if the company meets the job creation and income criteria for personal property credits.

Hiring Family Independence Recipient

A tax credit is available to employers who employ residents who have received family independence payments within South Carolina for three months immediately before becoming employed. In order to qualify for the credit, the employer must make health insurance available to a family independence payment recipient.

Job Retraining Credit

Eligible businesses may negotiate with the Coordinating Council for Economic Development for a refund of up to \$500 per production employee per year for the purpose of retraining, provided that the retraining is necessary for the business to remain competitive or to introduce new technologies. The retraining must be approved and coordinated by the technical college(s) under the jurisdiction of the State Board for Technical and Comprehensive Education serving the approved business.

Minority Business Credit

South Carolina provides a tax credit to taxpayers who have contracts with the state if the taxpayer awards a subcontract to a certified South Carolina-based minority business. The credit is equal to 4% of the payments made to the minority subcontractor for work pursuant to the state contract up to a maximum credit of \$25,000 annually. A taxpayer is eligible to claim the credit for six consecutive taxable years, beginning with the taxable year in which the credit is first claimed.

For Additional Information on Income Tax Incentives:

Contact: South Carolina Department of Revenue
301 Gervais Street
Post Office Box 125
Columbia, SC 29214
(803) 898-5406
www.sctax.org



Qualified Recycling Facility Credits

South Carolina provides a business that is constructing or operating a qualified recycling facility a 30% credit each year for investment in recycling property. Recycling property is property incorporated into or associated with a qualified recycling facility. The minimum level of investment for a qualified recycling facility must be at least \$300 million incurred by the end of the fifth calendar year after the year in which the taxpayer begins construction or operation of the facility.

Application for Certificate (Sales Tax Exemption on Recycling Equipment)—South Carolina provides a sales tax exemption on recycling equipment. Form ST-10 is the Application for Certificate whereby a company can apply to the S.C. Department of Revenue (SCDOR) for the sales tax exemption on recycling equipment. Equipment might include, but is not limited to, items such as balers, compactors and shredders. Each request is reviewed by SCDOR staff, and a site visit will be made to the recycling facility to verify the recycling operation and that the materials processed are for sale. As used in this application, 'recycling' means any process by which materials that otherwise would become solid waste are collected, separated, processed and reused or returned to use in the form of raw materials or products, including composting, for sale. For further information, visit the Department of Revenue Web site, www.sctax.org, under "Tax Credits."

Contact: Chantal Fryer, Senior Manager
S.C. Department of Commerce
(803) 737-0477 (phone)
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cfryer@sccommerce.com
<http://sccommerce.com/existing-sc-business/recycling-market-development>



PROPERTY TAX INCENTIVES

Fee-In-Lieu of Property Taxes

For industries considering an expansion or move to South Carolina, the legislature enacted three fee-in-lieu of property tax statutes. Property potentially subject to the fee-in-lieu usually consists of land, improvements to land, and machinery and equipment located at the project. The fee-in-lieu statutes permit qualifying companies (those with a minimum investment of \$5 million) to negotiate to pay a fee instead of paying typical property taxes. The assessment ratio may be negotiated from 10.5% down to as low as 4% on property, machinery and equipment depending on the size of the investment for the project.

Five Year Abatement of County Property Taxes

Manufacturing Exemptions

Article X, §3 of the South Carolina Constitution and South Carolina Code §12-37-220(A)(7) provide for a five-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 and buildings and also to additional machinery and equipment installed in the plant. Further, a municipality may, by ordinance, also exempt this property from municipal property taxes for not more than five years. This exemption is not available for property which is included in a fee-in-lieu.

Corporate Headquarters, Corporate Office Facility, and Distribution Facilities Exemptions

A five-year exemption from county property taxes (the exemption does not apply to school and municipal property taxes) is available 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. Further, the governing body of a municipality may by ordinance exempt from municipal property taxes for not more than five years property located in the municipality receiving the exemption from property taxes.

Research and Development Exemptions

South Carolina provides a five-year exemption from county property taxes (the exemption does not apply to school or municipal taxes) for the facilities of all new enterprises and additions valued at \$50,000 or more to existing facilities of enterprises that are engaged in research and development activities. Further, the governing body of a municipality may, by ordinance, exempt property located in the municipalities for not more than five years.

Pollution Control Exemption

South Carolina exempts from property taxation all facilities or equipment of industrial plants that are designed for the elimination, mitigation, prevention, treatment, abatement or control of internal or external water, air or noise pollution required by the state or federal government and used in conduct of their business.

Exemptions for Inventory and Intangibles

All inventories are exempt from property taxes. Further, there is no local tax on inventories. *No application is required to exempt inventories.* South Carolina Revenue Ruling #91-7 addressed the definition of inventories and concluded: (1) merchandise purchased for resale is inventory; (2) the purpose for which merchandise was bought and held governs in determining whether it is inventory, not the fact that it may subsequently be resold; and (3) equipment that is rented out by rental business and materials and supplies used in a business are examples of properties that are **not** inventory and therefore, not exempt from property taxes. Generally, items are classified as inventory if they are inventory for South Carolina income tax purposes, which is based upon federal income tax guidelines.



Exemption for Personal Property in Transit

Personal property in transit with “no situs” status is exempt from property taxation. Personal property in transit is personal property, goods, wares and merchandise which: (a) is moving in interstate commerce; or (b) was consigned to a warehouse (public or private) within South Carolina from without South Carolina for storage in transit to a final destination outside of South Carolina, whether specified when transportation began or afterward. This property is subject to certain record keeping requirements. *No application for exemption is necessary.*

State Tax Savings through Apportionment

A South Carolina business that is subject to the three-factor apportionment formula can have a significant tax savings opportunity due to South Carolina not having a throwback rule. South Carolina is one of 25 states that do not enact a throw back rule. Sales in states that do not tax the corporation (as a result of Public Law 86-272) are not added back to the South Carolina sales in the apportionment formula. This can result in a significant amount of “no where” sales not taxed by a state. Manufactures or distributors that have sales in multiple states may be able to take advantage of this significant tax savings opportunity.

Research and Development Tax Credit

Companies that engage in research and development activities may benefit from a 20% federal tax credit and a 5% South Carolina tax credit on certain expenses engaged in the following activities:

- ✧ Manufacturing products
- ✧ Developing new, improved or more reliable products or processes
- ✧ Developing prototypes or models
- ✧ Designing tools, jigs, molds and dies
- ✧ Developing or applying for patents
- ✧ Conducting testing of new concepts and technology
- ✧ Attempting to use new equipment or materials
- ✧ Improving a manufacturing process

New laws enacted by Congress enable many companies to qualify for the research and development tax credit.

New Federal Manufacturing Deduction

The American Jobs Creation Act provides for a new deduction relating to income from a manufacturer’s qualified production activities. While aimed at assisting manufacturers, the deduction is actually available to a wide range of businesses in addition to manufacturing companies to include construction companies, engineering and architectural firms. If your company manufactures goods or is involved in the construction, engineering, or architectural aspects of property within the United States border, Congress has provided you the means to significantly reduce your tax bill via a non-cash expense. Your company does not have to spend any cash to receive this deduction.

The new deduction is available from 2005 through 2009, and is based on the following percentages:

- ✧ 3% of qualified production activity in 2005
- ✧ 3% of qualified production activity in 2006
- ✧ 6% of qualified production activity in 2007
- ✧ 6% of qualified production activity in 2008
- ✧ 9% of qualified production activity in 2009

Qualified production activities include net income from manufacturing or construction activities performed within the United States or engineering or architectural services related to construction performed within the United States.



WORKFORCE DEVELOPMENT RESOURCES

readySC™ (Formerly Center for Accelerated Technology Training or CATT)

readySC™ is a division of the State Board of Technical and Comprehensive Education that offers workforce training programs customized to the specific needs of relocating or expanding companies in South Carolina. Workforce recruiting, training, testing, curriculum and materials development, innovative training design and delivery services are offered along with experienced project management throughout the process. Any company creating new jobs and offering competitive wages and benefits is eligible to apply for inclusion in the program. Typically of short duration and occurring prior to a facility opening or expansion, this training is state-funded and poses little or no cost to an employer. Assisting over 100 companies statewide on an annual basis, readySC™ has been South Carolina's most effective financial incentive for over four decades. For more information, visit www.sctechsystem.com.

Contact: Morgan Harrell, Project Manager
readySC™
P.O. Box 118067 RP-M
Charleston, SC 29423
(843) 574-6070 (office)
(803) 553-9439 (cell)
(843) 349-7577 (fax)
harrellm@sctechsystem.edu
www.readySC.org

Trident One-Stop Career Center

Developed by area industry leaders on the Trident Workforce Investment Board, the Trident One-Stop Career Center provides a setting where training programs can be customized to the needs of employers, job profiling services can be purchased at a reasonable price, and job screening and interviewing space can be accessed. The center also provides career counseling, job search skills and training for job seekers. Below is a list of job training programs offered by the Trident One-Stop Career Center in North Charleston. For more information, visit www.tosc.org.

WorkKeys

A skills-assessment system measuring real-world skills and abilities critical to job success. The program measures abilities in communication (business writing, listening, reading for information and writing), problem solving (applied mathematics, applied technology, locating information and observation) and interpersonal skills (teamwork). WorkKeys helps organizations analyze the skills needed for specific jobs and describe those skills to educators, students and job applicants.

Incumbent Worker Training

Helps employers upgrade the skills of their existing workforce. The Trident Workforce Investment Board's Economic Development Committee funds and administers the program.



Manufacturing Certification Training Program

Run by the Lowcountry Manufacturers Council, Trident Technical College and the Trident One-Stop Career Center, this program is designed to recruit, test, select and train a better-qualified pool of potential entry-level production employees for local manufacturers. The 30-hour certification program includes instruction in applied mathematics, team skills, measuring techniques, computer basics, safety and environmental procedures, and light and heavy industrial and manufacturing technologies.

Contact: Paul Connerty, Director
Trident One-Stop Career Center
1930 Hanahan Road, Suite 200
North Charleston, SC 29406
(843) 574-1815 (office)
(843) 574-1816 (fax)
paulc@toscc.org

Trident Technical College

Trident Technical College (TTC), with an enrollment of over 9,100 credit students, is one of the largest two-year technical colleges in South Carolina. The college is accredited to award associate degrees, diplomas and certificates. In addition, TTC provides hundreds of professional and skill-based courses to over 20,000 Trident area residents a year. For more information, visit www.tridenttech.edu.

Contact: Trident Technical College Information Line (843) 574-6262 or

Bob Walker
Vice President for Continuing Education & Economic Development
Trident Technical College
(843) 574-6788 (office)
(843) 574-6470 (fax)
Bob.Walker@tridenttech.edu

Lowcountry Graduate Center (LGC)

Created in 2001 through a partnership of the College of Charleston, The Citadel and the Medical University of South Carolina, the Lowcountry Graduate Center (LGC) was developed to expand opportunities for graduate education in the Lowcountry. The LGC is working to add graduate programs that will have the greatest impact on the economic development of the region. The LGC is located in North Charleston at the S.C. Research Authority Complex on International Boulevard, and shares facilities with the College of Charleston North Campus. For more information, visit www.lowcountrygradcenter.org.

Contact: Lowcountry Graduate Center
5300 International Boulevard
Building B, Suite 100
North Charleston, SC 29418
(843) 953-GRAD (office)
(843) 953-7454 (fax)



TECHNICAL SERVICES

Berkeley-Charleston-Dorchester Council of Governments

The Council of Governments (COG) coordinates activities between federal, state and local governments. The COG performs a variety of services to support local governments in the areas of grants administration, economic and community development, comprehensive planning, statistical information gathering and analysis, and water resource management. For more information, visit www.bcdcog.com.

Contact: Berkeley-Charleston-Dorchester Council of Governments
1362 McMillan Avenue, Suite 100
North Charleston, SC 29405
(843) 529-0400 (office)
(843) 529-0305 (fax)

Center for Business Research

The Center for Business Research at the Charleston Metro Chamber of Commerce serves as a center for the compilation, interpretation and distribution of economic data for the Charleston Metro area. Publications and reports are regularly updated to assist with the recruitment, retention and expansion of businesses in the Charleston region. The research program is self-sustaining; therefore, some publications have a minimal fee directly associated with the production cost, research and maintenance of the service. Much of the data is available on the Charleston Metro Chamber of Commerce Web site. For more information, visit www.charlestonchamber.net.

Contact: Mary Graham, Senior Vice President
Charleston Metro Chamber of Commerce Center for Business Research
4500 Leeds Avenue, Suite 100
North Charleston, SC 29405
(843) 577-2510 (office)
(843) 723-4853 (fax)
mgraham@charlestonchamber.org

ThinkTEC

ThinkTEC, an innovation of the Charleston Metro Chamber of Commerce, is focused on advancing a knowledge-based innovation economy. ThinkTEC offers entrepreneurial training courses, including FastTrac NewVenture and FastTrac Planning. Originally developed through the University of Southern California Entrepreneurship Program, these programs, created by entrepreneurs, are designed to help new entrepreneurs evaluate and perfect their business concepts. ThinkTEC is also behind ThinkSpots, a regional WiFi network that allows for wireless Internet access in certain areas across the Charleston region. For more information, visit www.thinktec.org.

Contact: Jill Galmarini, ThinkTEC Director
Charleston Metro Chamber of Commerce ThinkTEC
PO Box 975
Charleston, SC 29402-0975
(843) 805-3015 (office)
jgalmarini@charlestonchamber.org



Lowcountry Manufacturers Council (LMC)

The LMC is made up of manufacturers in the Charleston metropolitan region. The council works to solve common issues affecting manufacturing operations; serves as an educational resource to the community and state in the betterment of the manufacturing industry and the development of the workforce; and provides support to area economic development expansion and recruitment efforts. For more information, visit www.lmcsc.org.

Contact: Lindsay McDaniel, Director
Lowcountry Manufacturers Council
P.O. Box 61569
North Charleston, SC 29419-1569
(843) 574-6300 (office)
(843) 574-6776 (fax)
lindsay@lmcsc.org

South Carolina Small Business Development Center

The Small Business Development Center (SBDC) was established to aid small business start-up ventures and to assist in the continued growth of small businesses across the country. Through its regional centers and area offices, it offers a variety of services and management training courses tailored to meet the needs of small and medium-sized businesses. SBDC consultants at each site provide managerial and technical assistance to those wishing to start, expand or enterprise, generally fee free.

Contact: Tom Lauria, Area Manager
USC Charleston Area Office
5900 Core Drive, Suite 104
North Charleston, SC 29406
(843) 740-6160 (office)
(843) 740-1607 (fax)
tomlauria@moore.sc.edu

South Carolina Manufacturing Extension Partnership (SCMEP)

SCMEP is a private, non-profit group that provides South Carolina businesses with a range of innovative strategies and solutions to drive growth, eliminate waste, and develop resources. Boasting a 2010 economic impact of over \$277 million, SCMEP can improve performance in all departments of business including operations, finance, engineering and product development, human resources, quality, sales & marketing, and facilities. SCMEP's comprehensive assistance includes consulting, business management and financial solutions, online marketing, workforce development and training assistance, plant layout and process improvements, innovative technology evaluations, environmental management systems, and ISO implementation. For more information, visit www.scmep.org.

Contact: Joe Jacobs, Regional Vice-President
South Carolina Manufacturing Extension Partnership
(843) 278-7737 (office)
(803) 462-1578 (fax)
jjacobs@scmep.org



Recycling Market Development Advisory Council (RMDAC)

The RMDAC consists of 14 members, representing industry, local governments, higher education and the general public. Established by the Solid Waste Policy and Management Act of 1991 and appointed by the Governor, the council formulates programs and policies to encourage markets for new and existing recyclable materials. The Recycling Market Development program is managed within the S.C. Department of Commerce to coordinate the activities of the council and to provide technical and economic development assistance to recycling businesses and industry.

Contact: Chantal Fryer, Senior Manager
S.C. Department of Commerce
(803) 737-0477 (phone)
(803) 737-3818 (fax)
cfryer@sccommerce.com
<http://sccommerce.com/existing-sc-business/recycling-market-development>



INTERNATIONAL TRADE SERVICES

South Carolina Department of Commerce – Business Solutions Division

The S.C. Department of Commerce's Business Solutions Division provides resource assistance to enhance business operations and opportunities for South Carolina's existing and small business community. Business Solutions assists existing businesses with regulatory issues, supply chain opportunities, workforce resources and production and process innovation referrals. The division also houses the Small Business Ombudsman's Office, which provides need-specific support to small business in the areas of business planning, finance, marketing, regulations, operations and workforce development. Large and small firms are supported, and the business sectors range from manufacturing to logistics, and service to technology-oriented. The division collaborates with a variety of allies to help meet the needs for business development and growth, and provides resource support to hundreds of South Carolina companies each year. For more information, visit www.sccommerce.com.

Contact: Chuck Bundy, Senior Manager
S.C. Department of Commerce
1201 Main Street, Suite 1600
Columbia, SC 29201
(803) 737-0440 (office)
(803) 806-3420 (fax)
cbundy@sccommerce.com

South Carolina Department of Commerce – International Division

The International Division, part of the Business Solutions Division, is responsible for planning, organizing and leading all international trade missions done by the agency as well as assisting with international trade delegations and foreign leaders visiting South Carolina. The overseas missions provide opportunities for the state's companies interested in exporting products and services to meet face-to-face with buyers and distributors. Missions also provide local government leaders and economic development officials the opportunity to promote the state and regions for international investment and provide government and university leaders the opportunity to exchange new ideas, discuss R&D collaboration and student exchanges with their international peers. Division staff also work with others in the South Carolina International Trade Coalition to provide export guidance and assistance to South Carolina companies. For more information, visit www.sccommerce.com.

Contact: Clarke Thompson, Director, International Division
South Carolina Department of Commerce
1201 Main Street, Suite 1600
Columbia, SC 29201
(803) 737-0438 (office)
(803) 806-3508 (fax)
cthompson@sccommerce.com



South Carolina World Trade Center Charleston (WTCC)

World Trade Center Charleston is part of the World Trade Centers of America network in 90 countries, and is operated under the Charleston Metro Chamber of Commerce. The mission of WTCC is to be a resource for facilitation, promotion and education of global trade.

Contact: Pennie Bingham, Senior Vice President, Business Development/Innovation
Charleston Metro Chamber of Commerce
4500 Leeds Avenue
North Charleston, SC 29405
843-805-3073 (office)
pbingham@charlestonchamber.org

U.S. Department of Commerce – Export Assistance Center

Promotes exports of U.S. firms with the following services:

Agent Distributor Services: Locates potential overseas representatives.

Customized Market Analysis: Provides information on sales potential, competition, sales channels, pricing, buyer profiles, market exposure, overcoming obstacles, potential representatives/buyers, and licensing/joint venture possibilities.

Gold Key Service: Customized business assistance available in 47 countries.

International Market Research: Comprehensive, in-depth research performed on location in overseas markets and posted on the National Trade Data Bank.

Commercial News USA: A catalog magazine that showcases products and services to 161 overseas markets.

International Company Profile: Background checks are prepared on potential trading partners.

Contact: Phil Minard, International Trade Specialist
U.S. Department of Commerce Export Assistance Center
1362 McMillan Avenue, Ste 100
North Charleston, SC 29405
(843) 746-3404 (office)
(843) 529-0305 (fax)
phil.minard@mail.doc.gov

South Carolina State Ports Authority

The Port of Charleston, the largest container port on the U.S. Southeast and Gulf Coast, offers South Carolina companies frequent access to markets across the globe. There are currently 45 ocean carriers calling on Charleston with service to 140 nations around the world. The variety is unmatched on the U.S. Southeast and Gulf coasts, providing a closer link between South Carolina companies and foreign suppliers and customers. Transportation professionals at more than 350 companies smooth international business transactions, offering services including international marketing and consulting, freight forwarding and brokerage, trucking, inbound logistics, warehousing, insurance and many others. For more information, visit www.port-of-charleston.com.

Contact: Byron Miller, Director of Public Relations
South Carolina State Ports Authority
PO Box 22287
Charleston, SC 29413
(843) 577-8197 (office)
(843) 577-8127 (fax)
bmiller@scspa.com



South Carolina Export Consortium

The Export Consortium is a non-profit organization that specializes in the development and implementation of business, marketing and global trade strategies. By customizing its approach to market research, staff is able to assist clients with all of the elements necessary to grow a business regardless of where they are in the market development process.

Market Research

The Export Consortium provides client-specific solutions to help companies compete successfully in the global market. Through in-depth market research and a competitive analysis, staff identifies new opportunities for a client's products or services. Whether you have an existing product and are looking for new markets or are an entrepreneur with an innovative new product, the Export Consortium is your portal to new business.

Training

The Export Consortium offers on-site training on a range of topics including: NAFTA; how to effectively position your product in the market; documentation and logistics; and much more. For companies that are new to the NAFTA process, the Export Consortium's NAFTA qualification service provides a comprehensive analysis of one or more company products to determine their eligibility for preferential treatment under NAFTA.

Contact: Fred Monk, President
South Carolina Export Consortium
PO Box 12186
Columbia, SC 29211
(803) 255-2623 (office)
(803) 777-2376 (fax)
fmonk@findnewmarkets.com



CHARLESTON COUNTY DEPARTMENTS

This section contains a brief description of Charleston County Government departments that either engage in activities affecting business or offer services that may be beneficial to businesses. The Charleston County Office of Economic Development can help you navigate the many departments and programs. For customized service, contact our office first for assistance and direction.

CONTACT: [Ashley Keene](#), Deputy Director for Economic Development in Charleston County at (843) 958-4510 or akeene@charlestoncounty.org.

Charleston County Council

Serves as the legislative, policy-making body of county government through the adoption of ordinances and resolutions. Council members represent nine single-member districts, and each January, the members elect a Chairman and Vice Chairman to represent Council for that calendar year. Council annually approves budgets for the county's general fund, solid waste fund and several special revenue funds. Council also has budgetary oversight of several special purpose districts that provide services within Charleston County. The county operates under the Council-Administrator form of government, and the Administrator is hired by Council to serve as the County's Chief Administrative Officer. In addition to carrying out the directives and policies of Council, the Administrator oversees the day-to-day operations of county government. Council meetings are normally held at 7 p.m. on the first and third Tuesday of the month. In July and August Council only has one regular scheduled meeting; the date and time is announced in advance. Special called meetings of Council can be scheduled with 24 hours notice. These meetings take place in Council Chambers at the Lonnie Hamilton, III Public Services building located at 4045 Bridge View Drive in North Charleston.

Taxes, Fees & Property Records

Assessor's Office

Locates, lists and appraises the value of approximately 145,000 real property parcels and 11,000 mobile homes in Charleston County. It is the Assessor's responsibility to assure that all properties are appraised fairly and equitably. Approximately 36% of Charleston County's general revenues come from property taxes generated through the appraisal of real property. Property owners each pay a share of the cost of county services by paying taxes proportional to the value of their property. Property taxes are based on the market value of the land and buildings, although other methods of determining value are used as well.

Auditor's Office

Calculates millage to satisfy annual budget requirements for Charleston County, including 33 municipalities and other taxing authorities. The Auditor, an elected official, calculates, creates and mails tax bills for real estate, mobile homes, motor vehicles, watercraft, aircraft and business-owned personal property.

Treasurer's Office

Collects real, personal, motor vehicle and other taxes and oversees their disbursement to County government, municipalities, schools and special taxing districts in Charleston County. The Treasurer, an elected official, also maintains records of revenues collected by these districts and invests any funds not immediately needed for disbursement.

Delinquent Tax Division

Investigates and collects delinquent real and personal property taxes, penalties and levy costs; finds and notifies taxpayers of taxes owed; and maintains an accurate, up-to-date account of monies collected. Once a property tax bill is deemed delinquent (after March 15 of each year), the debt goes into execution and the county Treasurer sends the bill to the Delinquent Tax Department for collection.



Revenue Collections Department

Collects accommodations fees for Charleston County and other governments; enforces and collects fees for business licenses for Charleston County and other municipal governments; assesses, bills and collects fees for the disposal of residential and commercial solid waste and for the pickup and processing of recyclables; bills for and collect fees from businesses and industries for operation of the County's Hazardous Materials Division; maintains all bankruptcy files involving funds owed to Charleston County; and collects fees for the federally-mandated Stormwater Management Program.

Register Mesne Conveyance (RMC)

Records land titles, liens and other documents related to property transactions in Charleston County. The RMC, an elected official, must assure that all recorded documents comply with the requirements of federal and state recording statutes and are available for public review. The RMC office functions are: document archival; plat maintenance; public records maintenance; and real property transaction recording.

Geographic Information Systems/Mapping Department (GIS/Mapping)

Manages, maintains and updates approximately 1,200 tax maps while overseeing the digital conversion and quality control of all real estate parcel information, including the initial conversion of existing data to computerized form. Data includes buildings, roads, hydrography, miscellaneous transportation routes and utilities. GIS/Mapping also maintains the files of aerial photography projects. This department is responsible for the dissemination of digital data to other county entities, including the Assessor, Planning and Public Works departments, while assisting with the implementation of their GIS needs and future applications.

Development & Construction

Zoning & Planning Department

Administers the county's Comprehensive Plan ordinance (adopted by County Council on April 20, 1999) and the Zoning and Land Development Regulations ordinance (adopted by County Council on Nov. 20, 2001) and prepares various studies and plans related to the current and future use of land in Charleston County. This department serves as the professional and technical staff for the County Planning Commission, which is an advisory body to County Council, and to the County's Board of Zoning Appeals. This department also provides technical planning assistance to the towns of Kiawah Island, Meggett and Rockville. It coordinates with local emergency services to assure accuracy, consistency and agreement of addresses, street names and any newly annexed properties for use by the 9-1-1 emergency system.

Building Inspection Services Department

Assures compliance with the International Building, Residential, Plumbing, Mechanical, Fuel Gas, Fire, and Energy Conservation Codes; the National Electrical Code; and other construction-related federal, state and local laws to preserve the safety, health and welfare of county residents. The department functions are: building inspections; building plan reviews; building code enforcement; contractor licensing; flood plain management; and hazard related education. The department has a service agreement with the municipalities of Awendaw, Kiawah Island, Meggett, Ravenel, Rockville and Seabrook Island to provide inspection-related services within these jurisdictions also.



Legal System

Clerk of Court's Office

Administrative support to the 9th Judicial Circuit Court by: processing legal actions of a civil or criminal nature; maintaining case records, including records of judgments; recording transcripts of judgments from the Small Claims courts and out-of-county judgments; schedules civil jury and non-jury trials; and collects and disburses money as ordered by the court. The Clerk of Court, and elected official, also maintains records on the issuance of bonds for public improvements and records trade names for businesses.

Magistrate Court Administration

Processes civil claims under \$7,500; prepares documentation of criminal and traffic offenses for Magistrate Courts; informs tenants and landlords about landlord/tenant matters; schedules mediation sessions for disputes between parties; and provides information about how to proceed with civil or criminal matters.

Solicitor's Office

Prosecutes criminal cases in the 9th Judicial Circuit (Berkeley and Charleston Counties). The Solicitor, an elected official, provides a Worthless Check Unit, which operates to provide for the collection and distribution of restitution to the victims of worthless checks thereby reducing the burden to the victim regarding collections.

Emergency Services

Emergency Management Department

Coordinates emergency preparedness and homeland security responsibilities. The department also includes the Awendaw Fire Department and is a liaison to the Charleston County Volunteer Fire and Rescue Squad. Using funding from Hazardous Materials (Haz Mat) fees paid by businesses and industry in the County, the department coordinates Haz Mat preparedness and response efforts through the Low Country COBRA (**C**hemical, **O**rdnance, **B**iological, **R**adiological) Team and the Local Emergency Planning Committee (LEPC), which consists of local emergency response officials and industry representatives responsible for Haz Mat control and response.

Emergency Medical Service Department (EMS)

Provides medical care and transportation to hospital emergency rooms for citizens and visitors to Charleston County. EMS also provides field emergency medical support services which require specialized training and equipment; support to hazardous materials response teams and hazardous materials clean-up operations throughout the county; and assistance to area law enforcement agencies through the nationally recognized Special Weapons and Tactics Medic program.

Sheriff's Office

Focuses primarily on public safety. This is accomplished across a broad spectrum of responsibilities, ranging from community programs and court security to investigations and detention. The two main components of the Sheriff's Office are law enforcement and detention. The Sheriff has jurisdiction throughout Charleston County, but deputies normally do not respond to routine, non-emergency calls for service within the jurisdictions of municipal law enforcement agencies. Sheriff's Office deputies will assist other law enforcement agencies upon request and will respond to situations within the county when deemed necessary to ensure public safety. The Sheriff's Office does engage in certain routine activities such as civil process, detention and warrants on a countywide basis. The Sheriff has the authority to enforce state law throughout the county, including incorporated areas. Deputies do not have the authority to enforce a city ordinance within the limits of the municipality unless that ordinance has been adopted as a county ordinance.



Other Services Impacting Business

Environmental Management Department

Manages the disposal of solid waste and recycling for the entire county. Contained within the department are divisions devoted to specific tasks including recycling collection, disposal, environmental enforcement, recycling and educational programs. All residents of Charleston County are provided solid waste and recycling services by the county. However, Charleston County does not provide curbside trash and debris removal; that is provided by municipalities. Charleston County strongly encourages all businesses to recycle. Businesses can reduce their solid waste fees and garbage collection costs by removing recyclables from their garbage volume. Environmental Management staff is available to assist business and industry with plans for recycling and disposing of hazardous materials.

Legislative Delegation Office

Serves as a liaison between the public, government agencies and the 21 elected state legislators who represent Charleston County. Seven state senators and 14 representatives comprise the delegation. This office processes all Notary Public applications filed by Charleston County residents and provides information about notary commissions to residents of other counties. Though state-mandated, the Delegation Office is county-funded.

Community Services (Formerly Grants Administration)

Actively seeks available grant funding for County activities. This department administers federal Community Development Grants, which are designed to improve housing and neighborhoods in economically disadvantaged areas. It also manages the Charleston Development Corporation (CDC), a non-profit created to secure funding for charitable endeavors. This includes, but is not limited to, fostering residential housing development, reducing unsanitary water and sewage conditions, encouraging existing and new industrial growth, and addressing the problems related to the use of alcohol and other drugs.

