# County attorney issues

## Warns millage hike must follow any drop in property values

**BY CARLOS GALARZA**
THE JOURNAL

WALHALLA — County Attorney Tom Martin is telling Oconee officials that they might have no choice but to increase the millage rate should reassessment values decline.

Martin said that an opinion floated by the South Carolina Association of Counties gives local governments no option in the matter because of the way state law is written.

The SCAC stated in a legal opinion last year that the rollback law makes no distinction between a tax hike and a tax break.

Martin informed Oconee County Council on Tuesday night that the General Assembly passed a law prescribing a formula used in reassessment years to set the millage. He said that when assessed values go up, millage has to go down so that a local government body would not receive a "windfall."

"It would be a net sum of zero result," Martin said.

On the flip side, Martin said, the SCAC holds that if you have decreasing assessed value as a result of reassessment, the formula still has to be followed.

SEE ALERT, PAGE A5

# reassessment alert

"It was probably not the intent that the General Assembly had," Martin said. "They wanted to decrease the millage, but the language is such that it can work exactly the opposite if the assessed value goes down."

Martin said the issue has sparked great interest in Beaufort County and other coastal areas where property values have declined dramatically since the economy collapsed in 2008.

"Now that issue, I don't think is on the table for Oconee County at this time," Martin said. "I suspect that it will be one that is to be discussed in the General Assembly, perhaps even in the courts."

Council Chairman Joel Thrift said he heard the same thing Martin said while he was attending an SCAC board of directors meeting last week.

Oconee County has yet to learn the results of its 2010 reassessment that is being finished by Tyler Technologies Inc., a private company that is being paid $1.8 million to do the reappraisal.

County Administrator Scott Moulder announced a few weeks ago that the deadline for completing reassessment had been extended to July 1.

The state Department of Revenue must approve the values submitted by Tyler. State law requires that all reassessment notices to taxpayers be mailed by Oct. 1.

Except for small monthly updates in the county administrator's report, not much information about the reassessment process has been shared with the public.

Tyler promised to keep the public abreast of reassessment through periodic new releases when it was awarded the contract early last year, but none have been produced to date. Company officials also have been absent from council meetings and county officials have yet to ask County Assessor Linda Shugart for a partial report of Tyler's preliminary findings.

carlos@dailyjm.com | (864) 973-6685