Law backs Oconee's property value decision

Appeals can only use information up to Dec. 31, 2010

BY CARLOS GALARZA
THE JOURNAL

WALHALLA — Oconee County is acting within state law by declining to accept 2011 real estate comparable sales from taxpayers who are appealing reassessment.



Moulder

A spokeswoman for the state Department of Revenue said on Thursday that taxpayers in Oconee County could use any information up to Dec. 31, 2010, to make their case.

Samantha Cheek, public relations director for DOR, said the interpretation is in line with an opinion from the South Carolina Attorney General's Office dated June 9, 2010. State Rep. Alan D. Clemmons, R-Horry County, requested the opinion to clear up confusion and a lack of uniformity among assessors calculating fair market value.

The attorney general's opinion concluded that "if an individual appeals the value, the only information that can be considered according to (state law in Section 12-43-215) is the market value as existed in the year that the equalization and reassessment program was conducted."

Cheek said that in the case of Oconee the completion year was 2010, and information used for appeal must be limited to up to Dec. 31, 2010.

County Administrator Scott Moulder said this week he's had to tell some taxpayers appealing that 2011 information would not be accepted. Moulder said taxpayers would have to rely on information collected in 2009 and 2010.

Some property owners complained about the county's position, arguing that the most recent information available is more reliable.

Carl Hensley, a senior property tax advisor with Property Tax Advisors of America in Greenville, said some counties — including Spartanburg, York and Laurens — have handled it differently than what the law allows.

"This has come to the forefront since the economy turned," Hensley said, explaining that the matter was not an issue when values were climbing.

However, Hensley said the attorney general's opinion already has withstood several challenges in court.

Oconee County outsourced its reassessment and paid Tyler Technologies Inc. $1.8 million to appraise 62,902 properties.

Tyler's work has come under fire amid a climbing number of appeals that had reached approximately 2,500 by the end of October.

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