

# Oconee reassessment question goes unanswered

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THE JOURNAL

COLUMBIA — The Department of Revenue had no answer late Wednesday afternoon to The Journal's question of whether 2011 appraisal information could be used to appeal Oconee County reassessed property values.



Moulder

A spokeswoman for DOR said the agency was working to find an opinion from the South Carolina Attorney General's Office that could address the question.

"There is an attorney general opinion available that will answer this for you," said Samantha Cheek, the department's public information director. "We are working to find this."

A growing number of Oconee property owners are complaining that the county will only accept comparable real estate transactions from 2009 or 2010 to appeal their reassessment.

County Administrator Scott Moulder said this week that taxpayers could use real estate activity from 2009 until Dec. 31, 2010, to make their case for an adjustment to reassessed property values.

"That's not our procedure," Moulder said. "It's the way state law is written based on the time frame reassessment has to be done."

Some are puzzled by the Dec. 31, 2010, deadline because Tyler Technologies

Inc. continued appraising properties in Oconee through this summer.

The county paid Tyler \$1.8 million to do its reassessment, which the state requires counties to do every five years.

South Carolina law under Title 12 and Section 12-43-215 addresses the issue as follows:

"When a property owner or an agent for a property owner appeals the value of a property assessment, the assessor shall consider the appeal and make any adjustments, if warranted, based on the market values of real property as they existed in the year that the equalization and reassessment program was conducted and on which the assessment is based."

The Journal asked the state Department of Revenue on Tuesday whether Section 12-43-215 precludes property owners from using 2011 comparables to appeal their reassessed values.

The confusion going on with Oconee's reassessment apparently has caught the attention of Property Tax Advisors of America, LLC.

The company is marketing its services in Oconee. One promotional letter states: "With high foreclosure rates and distressed property values across the state of South Carolina, and with Oconee County's recent reassessment, this year represents an unprecedented prospect to reduce your property taxes now and for many years to come."