

# Value policy under fire

Oconee taxpayers can't use 2011 appraisals for appealing.

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WALHALLA — A growing number of Oconee County property owners are frustrated by local government's rejection of 2011 real estate appraisals to make their case for having their reassessed property values adjusted.



Kormelink

A number of local real estate agents are siding with property owners. They say that the most recent comparable appraisals are the best and most reliable in determining property values.

However, the county stands by its ruling that 2009 and 2010 comparables would be allowed, and not 2011 real estate data, to conform to state law.

County Administrator Scott Moulder reiterated that position Tuesday.

Moulder took the same stand last month in explaining the countywide reassessment and its appeals process during a news conference.

"You have to pick a date, you have to have a drop-dead deadline," Moulder said Tuesday.

Previously, Moulder explained the county was not making the rules.

"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."

The South Carolina law in question is found under Title 12, Section 12-43-215. It reads in part:

"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."

## POLICY: 'Everything is open to interpretation' Moulder said

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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.

A spokesperson for the DOR said late Tuesday afternoon that the Department needed more time to respond. The agency indicated it would have an answer today.

Moulder said in October that he's had people come in with comparables for 2011, but they were told they could not be accepted.

"I've explained to them we can't use those when we look at the value," Moulder said at the time.

On Tuesday, Moulder was asked whether the law could be open to interpretation.

"Everything is open to interpretation," he said. "That's human nature."

Moulder said he did not know whether the county had asked for an opinion from the DOR.

Chuck Kormelink, broker in charge at Lake & Land Realty, said he's been inundated by taxpayers asking for help in appealing their reassessment. Kormelink said he was flabbergasted when he learned the county was not accepting 2011 comparables.

"You can't go back two years and get reliable appraisals," Kormelink said. "They are not accurate."

Another local broker, Julie Allen of Golden Corner Realty, said she, too, has been getting many requests from taxpayers seeking help in filing their reassessment appeals to the county.

At the end of October, the county had logged almost 2,500 appeals. The deadline for filing appeals is Dec. 9.

Oconee paid Tyler Technologies Inc. \$1.8 million to do its reassessment, which the state requires be done every five years. Many taxpayers have criticized Tyler's work in Oconee.