



**MINUTES**  
**GREENVILLE COUNTY COUNCIL**  
**Committee of the Whole**  
*August 18, 2015*  
*5:00 p.m.*  
*County Square – Conference Room D*

**COUNCIL MEMBERS**

**Mr. Bob Taylor, Chairman**  
**Mr. Butch Kirven, Vice Chairman**  
**Mr. Joe Dill**  
**Mr. Joe Baldwin**  
**Mr. Willis Meadows**  
**Mr. Sid Cates**

**Mr. Jim Burns**  
**Mrs. Xanthe Norris**  
**Mrs. Liz Seman** *arrived @ 5:29 p.m.*  
**Mrs. Lottie Gibson** *arrived @ 5:22 p.m.*  
**Mr. Lynn Ballard**  
**Mr. Fred Payne**

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*Pursuant to the Freedom of Information Act, notice of the meeting date, time, place and agenda was posted on the bulletin board at the County Square and made available to the newspapers, radio stations, television stations and concerned Citizens.*

**COUNCIL MEMBER(S) ABSENT:**

**STAFF PRESENT:**

**Joe Kernell**, County Administrator  
**John Hansley**, Deputy County Administrator  
**Mark Tollison**, County Attorney  
**Jeff Wile**, Assistant County Attorney  
**Theresa Kizer**, Clerk to Council  
**Regina McCaskill**, Deputy Clerk to Council  
**Bob Mihalic**, Governmental Relations Officer  
**Shannon Herman**, Assistant to the County Administrator  
**Sandra Yudice**, Assistant to the County Administrator  
**Debbie Adkins**, Real Property Services Director  
**Chris Garrett**, Real Property Services  
**Doug Campbell**, Real Property Services

**CALL TO ORDER**

Chairman Bob Taylor

**INVOCATION**

Councilor Lynn Ballard

**Item (3)**

**APPROVAL OF MINUTES**

- (a) Councilor Ballard moved to approve the minutes of the June 16, 2015 Regular Committee of the Whole meeting.

Motion carried unanimously.

**Item (4)**

**ASSESSMENT UPDATE**

*Greenville County Reassessment Overview  
Presented by: John Hansley and Debbie Adkins*

*(PowerPoint Presentation)*

**Why have Reassessment?**

The purpose of reassessment was to ensure fairness in the property tax system. Personal property was subject to annual updates from different sources including the Department of Revenue, the Department of Natural Resources and the Department of Motor Vehicles. Real Estate, whether within Greenville County's jurisdiction or the Department of Revenue's jurisdiction, was subject to 5 year cycles. The Department of Revenue set the reassessment cycle at five years and could only be delayed by County Council.

**How are Property Values Determined?**

Real Property Services was responsible for the appraisal of 205,635 parcels which had a market value of \$37.8 billion, a taxable value of \$34.7 billion and an assessed value of \$1.6 billion. Assessed values generated money for Greenville County. Reassessment was done through a County-wide Mass Appraisal which was the process of valuing a universe of properties using a standard methodology, common data, and performing statistical testing to achieve uniformity.

Councilor Ballard asked what was the difference between market value and taxable value.

Debbie Adkins stated the difference was the amount the property was appraised for verses the 15% cap. The taxable value was what the assessment was driven off of, and the reassessment included all property in Greenville County except the following: exempt properties, government-owned properties, properties assessed by the Department of Revenue, and FILOT's. The appropriate percentage was applied to the taxable value which reduced it to the assessed value.

Ms. Adkins stated Greenville County utilized the Standard Six, the document that governs how appraisers function in the completion of Mass Appraisal.

**Process**

**1. *Identification of properties to be appraised:***

The identification of properties to be appraised was determined by the Department of Revenue jurisdiction and certified exemption. The Appraisal Staff had to process all changes for a given year, such as new parcels, field inspection of permits and land adjustments.

**2. Defining market areas:**

There were 2165 residential market areas and 165 commercial market areas reviewed to determine if boundaries needed to be changed or if new market areas were to be created.

**3. Identifying market influences:**

Identifying market influences involved tracking development over time to see if values increased or decreased in a market area from an outside source.

Ms. Adkins stated the first three steps were researched and analyzed during the interim of the five year reassessment.

Councilor Meadows asked what was considered market influences.

Ms. Adkins stated it could be a number of things such as a landfill which could cause a decrease in property values.

Councilor Meadows asked what market influences could cause property values to increase and inquired if staff only looked for decreases.

Ms. Adkins replied both increases and decreases were studied. For example, a new golf course could raise property values as well as new construction in an area.

Councilor Payne added the sale of nearby properties influenced property values.

**4. Developing and calibrating models:**

Developing and calibrating models was the most labor intensive part of the reassessment process and was performed 18-24 months before implementation. The CAMA system (Computer Assisted Mass Appraisal), a table-driven valuation process, was utilized. Land models were developed for the 2330 market areas. Sales were reviewed to determine appropriate unit of measurement and value associated with each unit. Each market area could have multiple valuation methods – per site value, per acre, per front foot, or per square foot. Sales were reviewed again and appropriate values and unit of measurements were determined for each market area. Individual adjustments were made at parcel level for such things as location, corner, access, floodplain, etc. Income models were reviewed and updated to reflect current leasing and rentals. The types of property were determined (apartments, hotels, retail, office, warehousing, etc.) and there may have been 4-5 different rent classes depending on the desirability of the parcel.

Most properties were valued on the cost approach to value and reflect the latest cost of replacement (new). Cost tables were built from national cost services like Marshall & Swift. Depreciation tables were also reviewed.

Properties were recalculated with new values using new land, cost or income tables. Statistical testing showed whether new values were consistent with recent sales. A market area could be adjusted up or down depending on the overall ratio. For the 2015 reassessment, approximately 75% of the properties were scrutinized in detail.

**What happens after new market values are determined?**

New market values were compared with the previous year taxable value. Implementation of a reassessment limits the taxable values to a 15% increase as defined by SC Code 12-37-3140 (B). If the increase was lower than the new value, the market value and the taxable value were equal.

After values were determined, any applicable exemptions and classifications (4% or 6%) were applied. SC Code 12-37-3140 (B) limits the increase in value to 15% but not taxes. Taxes may have been affected by changes in millage or classification which resulted in a tax amount due of more than 15%.

Chairman Taylor stated many homeowners have made improvements inside their homes without obtaining a permit. He inquired if Real Property Services staff ever entered a residence.

Ms. Adkins stated staff can only request to enter a residence in the case of a Board Appeal, which was when the homeowner did not agree with the reassessment values and requested an appeal.

Chairman Taylor asked if the homeowner could refuse to allow staff to enter the home.

Ms. Adkins stated the homeowner could refuse.

### **2015 Reassessment**

Preliminary results of the recent reassessment indicated very little change in market values. The increase in the assessment base indicated a 7% growth with 2% - 3% due to reassessment and approximately 4% due to normal growth.

Councilor Burns inquired if the reassessment indicated there was very little property value increase the last five years.

Ms. Adkins stated there was very little change in market values.

Councilor Ballard asked when looking at market values, were area foreclosures included.

Ms. Adkins stated only if foreclosures were the dominant sale in a market area.

Reassessment notices were scheduled to be mailed Thursday, August 20, 2015. Each notice indicated classification, market value and taxable value. Property owners were asked to consider the new value. If they agreed with the new value, no action necessary. If they disagreed, they would need to file a written appeal. The deadline to appeal was set at 11-19-2015.

Councilor Cates asked how many appeals were accepted during the last reassessment.

Ms. Adkins stated approximately 20,000 were accepted which was within the normal rate of 8-10%. Ms. Adkins stated of the 20,000 appeals, 90% received a successful appeal although the value may not have been the value the homeowner requested. Some homeowners provided appraisals completed by private firms.

Councilor Cates stated one of his constituents approached him during the last reassessment and indicated his house and his neighbor's house had the same square footage and Homestead Exemption. However, there was a big difference in the assessed value of each home and the tax amounts due. Councilor Cates asked if they would have a successful appeal based on the information.

Ms. Adkins stated the one that was too low was probably wrong.

Councilor Cates asked if the value of a property had ever been raised if found to be too low as a result of an appeal.

Ms. Adkins stated she would normally not raise the value in that situation, but she had done so in the past.

John Hansley added if a Council Member had immediate questions to contact him. If a constituent called with questions regarding their tax reassessment, direct them to Real Property Services at 467-7300.

**Item (5)**

**ADJOURNMENT**

**ACTION:**

Councilor Dill moved to adjourn the meeting at 5:41 p.m.

Motion carried unanimously.

Respectfully submitted:

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Theresa B. Kizer, Clerk to Council