



Statement from Mayor Erica Romo Woods

A Note on Property Taxes in Liberty

I want to take a moment to address recent questions and concerns about this year's Pickens County property tax reassessment and how it has affected Liberty's city budget.

What happened:

- Property reassessments occur every five years. This cycle was extended to one year by Pickens County in December 2023.
- During reassessment, the County sets the market taxable and assessed values for each property.
- State law requires that in a reassessment year, a “rollback” millage rate be used so that reassessments remain revenue neutral.
- Each year, the South Carolina Revenue and Fiscal Affairs Office determines how much each local governing body may increase its millage rate, based on population growth and the consumer price index. For 2025–2026, Liberty's cap was set at 3.31%. This meant Council could have chosen to raise the millage rate by that percentage, but instead decided to keep the rate the same.

While the City did not raise property taxes above last year's rate of 93.1 mills, state law requires a rollback to 88.5 mills to offset reassessment increases. Because that adjustment was not made, residents will see an increase in their tax bills.

Why this happened:

- The state did not directly notify the City of Liberty that this was a rollback year. The notification was sent to the County, but counties are not required to pass that information along to municipalities.
- On April 7, 2025, the city was invited to a county workshop on reassessment and millage. The invitation did not specifically reference the rollback requirement, and with limited staff resources and no planned millage change, staff believed attendance was not necessary.
- Another email was sent on August 27, 2025, requesting rollback of millage rates—but our budget had already been passed in July. Staff, having never been through the rollback process before and without clear instructions, submitted the Council-approved rate as usual.



- The budget City staff and I presented to Council did not account for the state's rollback provision. As a result, the millage enacted by Council was 1.7 mills higher than the required rollback rate. Based on the County's reassessment of property values, the value of one mill in Liberty is \$13,435. This means the error will result in an overage.

- There was never any intent to mislead or withhold information. This was the first time since I have been mayor that Liberty has gone through this process, and it has been a learning curve.

What we are doing now:

- Staff and I are working closely with expert consultants and Pickens County to ensure this process is handled correctly moving forward.

- I have directed staff to prepare a clear report on options for responsibly addressing the additional revenue. These options will be presented to the City Council for review and decision-making.

- We remain committed to transparency, fiscal responsibility, and keeping our community fully informed.

I understand this situation has caused frustration, and I take it very seriously. I want to reassure you that this oversight was not intentional or corrupt. It was the result of a process that was new for us, and we are taking immediate steps to correct it.

Our top priority remains keeping Liberty strong, honoring our responsibility to taxpayers, and ensuring your dollars are managed wisely.