

**GEORGIA ASSOCIATION OF ASSESSING OFFICIALS**  
**2010 LEGISLATIVE POLICY STATEMENT**

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The Georgia Association of Assessing Officials (GAAO), a professional organization of over 1600 Assessors and Appraisers statewide, is dedicated to public service. This policy statement includes the association's top legislative priorities for the 2010 General Assembly. The GAAO Leadership offers its combined expertise as a resource to the Legislature for matters related to property tax and assessment administration.

**The Mission of the Georgia Association of Assessing officials is to promote integrity and professionalism in assessment administration through education, leadership, and cooperation.**

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**Artificial limitations of property tax valuations**

The membership of GAAO is committed to the fair and equitable valuation of property and the equal distribution of the property tax burden. GAAO is concerned with the impact such limitations will have on this equal distribution and how the property tax burden will further shift between local property owners.

**Appeals to Non-Binding Arbitration**

GAAO recommends that 48-5-311 be amended to allow Certified Public Accountants to serve as arbitrators for appeals involving business personal property. Current law provides that arbitrators must be real estate appraisers, who may not have the necessary accounting expertise to properly rule on appeals involving business personal property such as inventory and equipment.

**Appeals to Binding Arbitration**

GAAO embraces the addition of the Binding Arbitration option to the list of ways the tax payer and tax assessors can settle appeals on questions of Fair Market Value. However, many questions have arisen concerning the implementation of this process. Therefore, GAAO calls on the General Assembly to enact follow-up legislation giving further guidance and clarification to the Binding Arbitration option.

**Correcting Valuation Errors / Statute of Limitations**

Currently, Georgia taxpayers are limited to three years of refunds from the date of the request regardless of how long an error may have been in existence. However, Tax Assessors have varying time limitations, as many as seven years in some cases, in which to correct errors. As a benefit to the taxpayer and to create consistency, GAAO supports and encourages the General Assembly to enact legislation that would create a single, three-year statute of limitations for the discovery, auditing, and correction of assessments to real and personal property.

**Digest Preparation Efficiency & Simplification**

GAAO believes that the process of producing a tax digest in a timely and efficient manner has been undermined by numerous piecemeal changes in the law. These changes have in fact made it more costly and cumbersome to produce a tax digest and have made it virtually impossible for counties to submit a digest by the August 1<sup>st</sup> deadline. GAAO calls upon the General Assembly to enact legislation necessary to streamline this process without compromising the property owners' rights.

**GAAO also supports the following ACCG legislative initiatives:**

Homeowners Tax Relief Grant Credit  
Comprehensive tax Reform

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