

GEORGIA ASSOCIATION OF ASSESSING OFFICIALS

2008 LEGISLATIVE POLICY STATEMENT

The Georgia Association of Assessing Officials (GAAO), a professional organization of almost 1600 Assessors and Appraisers statewide, is dedicated to public service. This policy statement includes the association's top legislative priorities for the 2008 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.

Funding for DOR Mandated Programs to Counties - Originally the General Assembly set aside ¼ mill levy for ongoing mandated county support programs. Recently all these funds (Approximately \$70 million in 2005) have been transferred into the General Operating Fund. In recent years the Department of Revenue budget also has been cut, and these state cutbacks have forced counties to pay for many things previously funded by the state. Now counties must allocate funds for state mandated forms, state mandated training, state mandated minimum appraisal staff, and state mandated property revaluations. GAAO joins with ACCG in requesting that the General Assembly add previously cut funding back to the DOR budget and to permanently designate a portion of the 1/4 mill levy for ongoing support of the counties.

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 thus *increasing* the burden on the taxpayers of Georgia. Laws extending the appeal period and requiring extensive advertising periods along with requirements for public hearings have made it virtually impossible for counties to submit a digest by the August 1st deadline. GAAO implores the General Assembly to enact legislation necessary to streamline this process without compromising the property owners' rights.

Correcting Valuation Errors/Statute of Limitations - While taxpayers are limited to three years of refunds from the date of request regardless of how long an error may have been in existence, tax assessors work under various rules with regard to the statute of limitations for making corrections depending on the type of property affected. For uniformity and consistency, GAAO supports a single three-year statute of limitations for discovery, auditing, and making assessment corrections to real and personal property and calls on the General Assembly to enact legislation that will allow such uniformity.

Appeals to Arbitration - GAAO requests that the law dealing with appeals to arbitration (48-5-311) be amended to allow Certified Public Accountants (CPA) as well as those appraisal professionals who hold a designation of American Society of Appraisers (ASA) be included as qualified arbitrators for property tax appeals. The current law limits arbitrators to real estate appraisers, which do not necessarily have training and/or experience sufficient to decide cases involving business personal property.

Tax Relief / Tax Shifting / Uniform Assessment of Property - GAAO is opposed to additional exemptions and/or limits on assessments and is committed to the fair and equitable valuation of property and the equal distribution of the tax burden. Any new statewide exemptions, assessment freezes, or limitation on assessments of property will further shift the burden of property tax from one group of property owners to another and increase the frustration among taxpayers.

GAAO also supports the following ACCG legislative initiative:

* Comprehensive ad valorem tax reform.

GAAO POLICY STATEMENT COMMITTEE

Phil Hogsed, Chair	phogsed@cobbcounty.org	770-528-3100
Director of Legislative Affairs		
Jim Davis	jimdavis333@hotmail.com	478-972-0353
Committee Members:		
John Scott	gao@frontiernet.net	912-764-0116
Kirk Dunagan	kdunagan@co.clarke.ga.us	706-613-3140
Terrell Hulsey	txassor@alltel.net	912-384-2136
Joan Kappers	joan.kappers@fultoncountyga.gov	404-730-5554
Wayne Walters	wwalters@gordoncounty.org	706-629-6812
Burt Manning, GCA	burt.manning@fultoncountyga.gov	404-730-6434
Mary Kirkpatrick, GCA	mlkirkpatrick@forsythco.com	770-781-2106
Dan Albertus	albertus@alltel.net	404-702-0400
Monica Horne	monicah@sumtertax.com	229-928-4514
Curtis Hunter, PhD	HunterC@jefferson.k12.ga.us	478-377-0206
Todd Pascal	Tpascal@morganga.org	706-342-0551
Terry Ross	wterryross@yahoo.com	706-647-8176
Edna Sell	whsell@juno.com	706-367-6333
Lamar Sims	lamar.sims@rockdalecounty.org	770-929-4024
Trammell Suddeth	tsuddeth@whitfieldcountyga.com	706-275-7410
Steve Swindell	sswindell@cherokeeega.com	678-493-6150

**GEORGIA ASSOCIATION OF
ASSESSING OFFICIALS**

President:	
Michael Marchese	770-254-2680
President Elect:	
Kirk Dunagan	706-613-3140
Vice President:	
Terrell Hulsey	912-384-2136
Past President:	
Phil Hogsed	770-528-3130
Executive Board	
Andrea Crutchfield	478-742-3830
David Fitzgibbon	770-288-7961
Joan Kappers	404-730-5554
Steve Swindell	678-493-6150
Dale Tyre	912-287-4383
Executive Director:	
John R. Scott	912-764-0116



Georgia Association of Assessing Officials
P. O. Box 734
Statesboro, Georgia 30459
www.gao.org

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