

# GAPTP NEWSLETTER

## February 2017

Fellow GAPTP Members,

It's almost the end of February and that means that Crossover Day is almost here. For the 2017 legislative session, the current Crossover Day is Friday, March 3. Crossover day in Georgia is the final day where a bill can move from one legislative chamber to another in the current legislative session. With a few exceptions, bills that don't "crossover" have little chance of passing in the current session.

Actually, from a property tax perspective, things were very quiet this legislative session until the middle of February when a group of property tax related bills were introduced. Shown below is each bill that we see as impactful and a brief description:

**HB 204** – bill seeks to prohibit the inclusion of any nontax related fees of assessments on a property tax bill, including but not limited to stormwater fee, solid waste charges, etc..

**HB 285** – bill changes the criteria that an assessor is required to appeal in determining the fair market value of property receiving income tax credits for ad valorem tax purposes. It is an effort to circumvent the 2016 court decision and limit the consideration of low income housing tax credits.

**HB 325** – bill changes the definition of FMV for ad valorem tax purposes by requiring the consideration of actual income and expense data if supplied by the owner.

**HB 347** – bill provides procedures for a taxpayer to allege that the BOA failed to comply with state law or regulations regarding the valuation of property with the result being that the County's tax digest, or portion would not be approved. Also, this bill requires that the BOE, appeal administrator or hearing officer provide the taxpayer a copy of the DOR Appraisal Procedures Manual. Failure to provide the manual results in the taxpayer's asserted value becoming the tax value.

**HB 374** – bill reduces the value threshold on hearing officer appeals from \$750,000 to \$500,000 and increases the minimum hourly pay rate for hearing officers to \$100 for the first hour vs the current rate of \$75.00 per hour

As you can see, the legislature has gotten quite busy in the last few weeks and we have as well as our legislative counsel and consultant have been busy reviewing and analyzing the possible impact of each of these bills to our clients and our industry and reporting to us their conclusions. With Crossover day looming, we will continue to monitor this situation and update you with any new and/or relevant developments. We encourage you to access the GA state legislature website. , [www.legis.state.ga.us](http://www.legis.state.ga.us) pull up these bills and let us know your thoughts and ideas as well.

Thank you for your support and please contact us with any additional questions or comments.

James S. Roberts, Fellers Schewe, Scott & Roberts