

## **Over all Summaries for 2014 Legislative Updates:**

Even though we didn't come through the 2014 Session unscathed, the sun still seems to shine a little brighter this morning now that it's over! The good, the bad, and the ugly:

### The Good:

**SB 293** – BACKGROUND: This bill began with some very bad language forcing assessors to develop market factors relating to properties in the vicinity of “distressed properties” (which would require vast increases of staff in order to track down “distressed properties” and develop factors), forcing assessors into using no more than 5 comps for defense of values and limiting them to those same comps through the entire appeal process, including Superior Court, and setting up a penalty system for assessors that give data other than what the taxpayer requests, up to, and including, jail time. The bill was toned down considerably as it worked its way through the committees and both houses and, ultimately included language that helped the counties and assessors by widening the acceptable ratio ranges used to grade the tax digests. But it still had some issues that would lead to non-uniformity of assessment and limit the ability of the assessors to mount a vigorous defense of their values.

STATUS: It failed to make it out of House Rules Committee and, therefore, **FAILED TO PASS**.

### The Bad:

**HB 755** – BACKGROUND: Began as a targeted bill toward correcting a problem in a particular county that had an issue with a timber company appeal from 2008. Ended up with language that affects all the counties by adding a provision that was dropped from the code in 2010 creating appeal volume thresholds that counties must meet before digest adoption, among a few other issues.

STATUS: **PASSED**, awaiting Governor's signature.

**HB 295** – BACKGROUND: Omnibus property tax legislation developed by a contingent of stakeholders including commissioners, clerks, municipal leaders, tax assessors, tax commissioners, tax reps, attorneys and legislators over the course of the last 3 years. The bill made good progress through both houses this session. Ultimately, however, an issue developed between a few rogue clerks and the commissioners concerning an amendment calling for a payment schedule for the clerks for handling BOE. This fight was taken up by the Speaker of the House and the Senate. The Senate was willing to go along with an “opt out” provision proposed by the commissioners allowing the clerks to opt out of handling the BOE. But the Speaker wanted both, the opt out provision AND the payment schedule in there. The Senate refused to accept the payment schedule amendment so the bill failed to make it out of Conference Committee.

STATUS: **FAILED TO PASS**

**HB 954** – BACKGROUND: Originally spelled out language in the section of the code defining “fair market value” that would force assessors to allow for the “decrease” in value on Low-Income Housing Tax Credit (Section 42) properties. Eventually amended to remove the word “decrease” and now reads that the assessors must consider “rent limitations, operational requirements, and any other restrictions imposed upon the property” for these types of properties.

STATUS: **PASSED**, awaiting Governor's signature.

The Ugly:

**HB 757** – BACKGROUND: Originally called for solar farms to be included as approved uses defined under CUVA. Eventually amended to where solar farms would be treated as would cell towers. Not a reason for breach of covenant, but the land under the solar farm would not qualify for the covenant either. We didn't see this coming, but the bill was voted down on the floor of the Senate...one of the few, if not the only one.

STATUS: **FAILED TO PASS**

I'd like to thank a few folks that have been indispensable members of the battle this year. Stephen White, Cobb County Chief Appraiser; David Fitzgibbon, Fulton County Chief Appraiser; Steve Pruitt, Gwinnett County Chief Appraiser; Stewart Oliver, Gwinnett County Deputy Chief; Calvin Hicks, Dekalb County Chief Appraiser and Steve Watson, Hall County Chief Appraiser all were instrumental in working to get changes to SB 293 and a few of the other bills and helped support the cause wherever and whenever asked. Your friendship and support mean more than I can express. I'd also like to thank John Scott, Bulloch County Chief Appraiser and Executive Director of GAAO and Silas Hrobar, Lowndes County Chief Appraiser for their willingness to travel up to Atlanta in a time of need and lend their voices to the fight. Again, your support and friendship are immeasurable and seeing your faces on that dark and early Monday morning was welcome indeed! My local Commissioners and Assessors, and my Chief, John Adams, deserve thanks as well. I have been very fortunate to have unlimited support from the "home team". Finally, I'd like to thank the 2 partners I, and GAAO, have had for the last 3 years, and longer, in writing and shepherding HB 295, Clint Mueller, ACCG; and Roger Land, Esquire. It was a long road fellows, and we fought the good fight. It has been my great pleasure working with you.

One last thing. While I do fault a few rogue clerks, primarily the clerk in the Speaker's home county of Fannin, for the demise of HB 295, I in no way want to imply that I include my own Clerk in that group. Patty Baker and I have had discussions about the issue that eventually doomed the bill and I have the utmost respect and confidence in her and the work of her staff. She has been an honest broker and given truthful and straightforward counsel to me throughout the long process of attempting to getting this bill passed. Thanks Patty!

Until next year.....

Steve

*Steve Swindell*

Deputy Chief Appraiser  
GAAO Legislative Director