

GAPTP NEWSLETTER

April 25, 2016

Fellow GAPTP Members,

It's April and we all know what that means – assessment notices. As usual, Gwinnett was first out of the gate with others following them over the next several months. The 2016 legislative session ended with a lot more interest in social issues than tax issues, which is generally good for our industry, i.e. the less they pay attention to us the better! That being said, there were some changes that are of interest to us and these are as follows:

- HR965 was prefiled in Dec 2015 and it was a bill that would have instituted a statewide cap on assessment increases and would have been a ballot initiative. It never made it to any committee and died very quietly
- Other bills such as HB982 and SB259 were considered at some point during the session but were not passed. These may emerge in a future session but, nothing further for 2016.
- The major piece of legislation that did pass that does pertain to our industry was SB258. This was Sen Millar's bill that started out as a bill that prevented Counties from increasing values on appeal. It was a one page bill when originally introduced that morphed into an eight page bill combining property tax issues with health care services, not exactly common bedfellows but an interesting example of politics in GA. The issues that pertain to us were the continued "clarification" of what constitutes a 299C value freeze or lock. Under Section 5 of the bill, it also clarifies that the County, the BOE or the Court cannot increase a value on appeal except if the value under appeal was frozen under 299C.

All in all, the 2016 session was not particularly damaging to our industry. Our major challenge might be to educate ourselves and our clients on the possible consequences of filing appeals on properties covered under a 299C situation. We also have the new Superior Court procedures and tax bill interest changes from HB202 which passed in 2015 that we will all have to deal with in 2016.

GAPTP's economic health is good right as we have had good participation and, overall, a good response to our membership fees. We have several who have yet to remit their fees and I will be reaching out to those but, again, overall, we are in good shape. The Executive Board has already met once this month to evaluate 2016 legislation and we will be meeting again soon to lay out plans for summer meetings and continued dialogue with common interest groups. Lastly, as a founding member of GAPTP who has been in the legislative process for the past 7-8 years, it does appear to me that, via 299C, our state is moving towards an effective 3 year reappraisal cycle and that may be something that we might want to begin to realize and consider in our individual business practices.

On behalf of the GAPTP Board, thank you for being part of our group and have a good Spring! If you have any questions and or concerns, please do not hesitate to contact us.

James S. Roberts, Fellers, Schewe, Scott & Roberts