

From: J. Andrew McAlister [japamca@bellsouth.net]
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Thank you Mr. Chairman and members of the Special Council on Tax Reform for the opportunity to address tax issues.

I am Andrew McAlister, a citizen of Floyd County, and I come to you to be sure someone addresses for the citizens of this county the issue of property tax.

As plans are made to revise Georgia Tax Policy, Property Tax needs to be included. Property tax is a hold over from an agrarian past when the tax was tantamount to an income tax. Assesment on a basis of property was a realistic way to tax income for that era.

As times have changed, this tax has evolved into a highly oppressive tax just for the privilege of owning property. This is particularly oppressive to home ownership and is the most unfair tax method that can be devised.

The tax is a backdoor way to confiscate property. This is particularly apparent in present times when people lose their jobs and cannot continue to hold onto their home. In the 1930's, this problem was alleviated by the enactment of the homestead exemption, which covered the value of most homes. Today this does not even come close to protecting the people. Also today governments are much more demanding.

The time has come, when we have more appropriate and fair ways to raise government revenue. Property Tax needs to be abolished and funds raised therefrom need to be derived from income tax or a consumption tax such as sales tax. At least when one buys something it is his. Such taxes can be managed much more fairly than property tax can ever be managed. Taxes should be derived from economic activity, not assets. Furthermore, property tax is the most despised tax by the people. Yet elected officials seem to be deaf to the cry!

My request today is for this Special Council to include the abolishment of property tax in its plans.

I also have a second request of a more immediate nature. Presently School Property Tax is levied on Senior Citizens in some counties and in others it is not levied. This is unfair to the citizens of Georgia. The tax should not depend on which county they reside. They are citizens of Georgia and the State should mandate that all senior citizens be free of this tax. Furthermore, this tax amount is quite substantial.

I thank you again for your time and your considerations.

As a footnote, I did not come to this meeting to address other issues. But I must say that I endorse Mr. Eric Puglisi in pointing out the adverse impact of estate taxes on farming and indeed on all small businesses. But, don't forget that property taxes are just as bad for the people.

Respectfully,

J. Andrew McAlister
21 Rivermont Drive S. W.
Rome, Georgia 30165