

TAX COMMISSION HEARING, TUESDAY, AUG. 31

Gentlemen, it gives me a sense of hope that you are here and are in the process of possibly purposing changes in the ad valorem tax laws, and other areas of taxes, in the state of Georgia.

We need some changes badly --- and I speak primarily of the laws that govern the manner in which our ad valorem tax values are set.

For many citizens, these laws and processes could be written in a foreign language and would be as easily understandable. It is just plain wrong that the manner in which property values are set in the assessment process is such that the average citizen cannot understand how it happens.

When a citizen addresses the issues they have with the process they are met with a number of terms and processes that just do not lead to a common understanding for the general public. You hear about ratio studies, "we look at the array", price points, accessibility, desirability, neighborhood factor, cost studies, etc.

When we are told they don't have the sales data for recent years, so data from the more lucrative years of real estate is used. If the data of recent sales is not adequate, it tells you something...property is not selling.

But back to the complexity of the matter for the property owners of the state; I believe a law has been passed that the paper work for the annual "return of property values" must be sent to all property owners in timely manner for the return to the tax office. But paper work, as it has been, does not lend itself to ease of completion ---- folks just don't understand. And when it is part of how you are going to be taxed on your property, it puts the fear of the lord (the tax assessors) in them.

And then we come to the appeal process. It is an arduous task for the property owner. It's sort of like playing against a stacked deck, they have all the information and yours is limited to whatever you can gather. And here again the taxpaying property owner is just overwhelmed.

After dealing with the appeal with the tax assessor's office and all of their paperwork and terms of how they arrive at what they think your property is worth, your next alternative is that the equalization board. I believe that the law states that at that point the tax assessors have to prove their position, rather than the burden of proof being on the tax payer. Folks, it just does not work that way.

To be successful with any of the appeal process, a property owner just about has to retain, hire, or however they can get the services of an appraiser or an attorney. That's just not right.

The system is just not fair to the taxpaying public, the same taxpaying public that pays the taxes that keeps local governments running.

I could relate some unbelievable stories about what has happened to citizens in the current process, but you are not here to such. And, further, I am in a group of citizens that has a case in the Superior Court now over some of these same issues. Therefore it is not issue that should be discussed in this forum today.

But I can tell you, for last 13 months I have invested my time as if it were a paying job in researching the law and the practices of assessing real property. I have a note book with all the code section on the matter, I have stacks of paper on various properties, comparables and practices used in the assessment process. And, no, I am not an attorney but the process should be one that the average citizen can deal with easily.

The process is unwieldy, it is unfair to the public. My observation is that all of the fault does not lie at the local level, there is not the support and direction given to the county level by the state level authorities that should be given. And, then, there are the laws regarding how these things are to be done and leave too much to anyone's interpretation.

All of this has hit the tax payers in the face in these poor economic times when property values have fallen at the rate that has happened in the last two to three years. The old question: "would you sell your property at what the tax office has set as fair market value?" just doesn't work anymore. My answer would be "yes", except for my home place and it is not for sale. But then who's buying?

I can only say that something ought to be done about it. I truly hope that your mission will be successful and will serve the citizens and the governmental needs well and adequately. Probably, the best asset the state has for its ongoing needs is that of the private land owner. These are the folks that are active in the community, who bring to their communities the lifestyle that we all like to brag about. Right now, we are getting close to "killing the goose that lays the golden eggs."

That's a little far-fetched I admit ... but what would our good state of Georgia be without its hundreds of thousands of land holders, who pay taxes, taxes which keep our state and counties operating as they should

Thank you for your time today, I wish you great success in your difficult mission.

Ruth Lee

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