GETTING SERIOUS ABOUT PROPERTY TAX REFORM IN GEORGIA

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ABOUT PROPERTY TAX
REFORM IN GEORGIA

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Table of Contents

Acknowledgments ................................................................. ii
I. What's Wrong with the Property Tax? ..................................... 1
II. Limiting Increases in Property Tax Assessments ..................... 3
III. The Property Tax in Georgia .............................................. 7
IV. Two Fundamental Questions About the Property Tax ............... 8
V. Elements of a Property Tax Reform Proposal ......................... 11
VI. Summary ........................................................................ 15
I. What’s Wrong with the Property Tax?

To say the property tax is not well liked is an understatement. In public opinion polls the property tax is usually ranked as the least fair or most unpopular tax. Yet the property tax remains! In Georgia, local governments (counties, municipalities, and school districts) raise more revenue through the property tax than the state does through its sales tax, and almost as much as the state raises in income taxes.

Despite the public’s opposition to the property tax, it is not clear what it is about the property tax that taxpayers don’t like. But, there are many possible candidates. The following is a list of “criticisms” of the property tax that I have heard over the years. I have excluded the expletives and have simplified the statements, but the essential concerns are expressed.

Here is what people say is wrong with the property tax:

- Property taxes are too high.
- Assessed values increase by large amounts each year.
- Property tax increases are too large, they are “out of control”.
- Property taxes are not fair because the assessed values for properties of similar value differ too much.
- Property taxes differ widely among households with similar income.
- Property taxes are regressive, that is, on average property taxes as a percentage of income is higher for the poor than for the rich.
- Increases in property taxes force individuals on fixed income to sell their homes.
- Home owners pay too much property tax relative to other property owners, for example, businesses.
- Owners of commercial property pay too much in property taxes.
- High property taxes discourage people and firms from locating in the jurisdiction.
Getting Serious About Property Tax Reform in Georgia

- The increase in the value of a property is taxed, but this capital gain is not realized until the property is sold, and when the gain is realized the seller has to spend the gain on the another house.

It is nearly impossible to have a conversation about the property tax in which someone says something positive about it. But it is almost as hard to have a conversation in which people agree on what exactly is the problem with the property tax. Despite that, Georgia appears on the verge of passing a Constitutional amendment that addresses just one of these problems, namely that there are large annual increases in assessed value.

With so many perceived problems with the property tax, why are we addressing just one of them? Shouldn’t we get serious about property tax reform and address the multiple problems? With this in mind, in this Policy Brief, I outline a set of policies that address the problems with the property tax and discuss why the proposed Constitutional amendment, while it is extremely popular, is not the solution to the property tax “problem,” and may actually exacerbate the problem.
II. Limiting Increases in Property Tax Assessments

Senate Resolution (SR) 311 proposes a Constitutional amendment that would limit the annual increase in assessed value for each “residential property” to no more than the rate of inflation.\(^1\) However, when the property is sold or transferred to someone other than the owner’s spouse, the assessed value reverts back to the full assessed value, which equals 40 percent of fair market value (fair market value generally is a reflection of the sales price).\(^2\)

Limits on assessment increases exist in other states (for example, Arizona, California, Florida, Iowa, Maryland, Texas, and Washington), although these limitations differ in the types of property the limitation applies to and the allowable increase in value. Muscogee County, Georgia also has such a limitation, adopted in 1983 via a local Constitutional amendment, that applies to homesteaded property, but which allows no increase due to inflation.\(^3\)

Several counties in Georgia have a homestead exemption whose value for each homesteaded property increases each year by the increase in the assessed value of that property. The effect of this is the same as a limitation on assessment increases.\(^4\) (It is very likely that these homestead exemption programs are unconstitutional since the

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1Technically, SR 311 will authorize legislation that will impose the limitation. SR 311 passed the Georgia Senate in the 2003 session of the General Assembly. It still has to pass the House and be approved by the voters before it becomes law. It is not clear whether “residential” means both homesteaded property and rental property, but we assume it does.

2Currently, the assessed value in Georgia equals 40 percent of the fair market value of the property in all but a handful of jurisdictions.

3For a discussion of the state limitation programs and an analysis of the Muscogee limitation, see David L. Sjoquist and Lakshmi Pandey, Limitations on Increases in Property Tax Assessed Value, Fiscal Research Center Report #37, November 1999.

4Some of these homestead exemptions apply only to county or school taxes and some are restricted to the elderly.
Georgia Constitution requires uniformity in the taxing of residential property and these programs seem to violate uniformity.)

In all of these programs, when the property is sold the benefit of the limitation or of the increased homestead exemption is eliminated. Thus, property taxes for the new owner are higher than for the previous owner. For this reason, these programs are known as “welcome stranger” legislation.

What will the proposed Constitutional amendment accomplish?

- Over time, it will shift the burden of property taxes from long-term residents to new residents and to owners of non-residential property such as businesses, farms, utilities.
- It will institutionalize the existing inequities in assessments so long as the properties are not sold.
- It will create large differences in the property taxes paid by owners with similar homes.
- It will reduce the growth in the property tax base, and thus to the extent local governments maintain the level of property tax revenue the property tax rate will increase.
- It will reduce the annual increase in property taxes for homeowners including those who are on fixed income, but only so long as they do not move.
- It will reduce the cost of assessing property since the only residential properties that have to be reassessed in any given year are those that sold that year.
- It may make current homeowners feel better about the property tax.
- It will reduce the frequency with which residential property is sold, but research suggests the reduction will be small.
- It will change the basis for what is equitable, from current market value to the purchase price of the home adjusted for inflation.
Getting Serious About Property Tax Reform in Georgia

- It will eliminate the tax on the unrealized capital gains from the increase in property value in excess of inflation, but only on residential property.
- It will reduce home rule power since the state is imposing a further constraint on the taxing power of local governments.

What won’t the proposed amendment do?
- Based on studies of assessment limitations, it will not reduce the growth in property taxes to any extent. However, if it does, the use of fees and charges, excise taxes, licenses, etc. will increase.
- It will not improve the relationship between property tax burdens and income levels, and may well reduce it. First, households with the same income and equivalent property can pay widely different property taxes depending on the length of time they have lived in their houses. Second, owners of high-value homes capture much larger financial benefits from the limitations than low-valued homes. Third, property taxes will be higher for new home owners, who tend to be younger or recently retired owners, both of whom have lower incomes on average.
- It will not result in a reduction in property taxes when the owner’s income falls, for example, if he or she retires.
- It will benefit the owner of rental property much more than renter.
- It will not reduce the escalation of rents associated with increases in property values.
- It won’t do anything if house prices increase by less than inflation.

Limiting increases in assessments is clearly popular among voters, but probably because anything that seems to control property taxes will be popular. But it is not a systematic reform of the property tax. It is not a plan of action that addresses the many problems that people associate with the property tax. In fact as the above lists suggest, it actually compounds some of the problems.
Getting Serious About Property Tax Reform in Georgia

How might we do better? The following outlines what a comprehensive property tax reform might include. But before describing the reform, it might be helpful to understand a bit about how the property tax is used in Georgia.
III. The Property Tax in Georgia

In Georgia, about 55 percent of all property taxes goes to fund K-12 education. School districts receive grants from the state that partially fund their operating budgets, but the local school districts have to fund the rest of the budget mainly through property taxes.\(^5\) The demands to hire better (and higher salaried) teachers and to reduce class sizes increases the per student cost of operating public schools, and increases in the number of school age children increase the total cost of education. Since school districts essentially have no source of tax revenue other than the property tax, property tax revenue has to increase if education expenditures increase, unless the state increases its share of education expenditures.

County and municipal governments collect most of their locally generated operating revenue, and in particular their tax revenue, from the property tax and the sales tax. These governments have no control over the sales tax rate once the sales tax is introduced, i.e., it can only be one percent. Thus, the major fiscal flexibility that county and municipal governments have is through changes in the property tax rate.

\(^5\)There are 10 school systems that can use the sales tax for school operations; a few other school districts are allowed to use other minor taxes. All school districts can use the special purpose local option sales tax for construction purposes, but not operations. Schools also get funds from the federal government, but that amounts to about 5 percent of total funding for schools.
IV. Two Fundamental Questions About the Property Tax

All of the "problems" with the property tax listed above can be collapsed into two fundamental questions:

- What should be the level of property taxes?
- How should the burden of the property tax be shared?

Consider the first question. The common perception among taxpayers is that property taxes are too high. But this view reflects, in part, the fact that taxpayers would naturally prefer free public services. However, there is no such thing as a free lunch. If property taxes are too high, it is either because expenditures are too high or because an alternative source of revenue isn't being used. Another way of saying this is that there are only two ways that property taxes could be lowered, either cut spending or find another source of revenue. Because local governments do not have another major source of revenue that can replace a substantial percentage of the property tax, the only way local governments can significantly reduce property taxes is to reduce spending. Thus, if property taxes are too high it is because expenditures are too high. Are they?

There is a big debate over whether local government expenditures are too high. One's position on this debate depends on one's view of how local governments behave. We can characterize these positions as two extreme views. One extreme is characterized by the belief that elected officials pay little attention to the desires of citizens and will support any possible increase in spending. If elected officials do behave this way, then simply limiting increases in property tax assessments (as the proposed Constitutional amendment would do) will not significantly reduce property taxes since elected officials will simply raise the property tax rate. If this view is correct, then we need a mechanism to control the level of spending, or at least property tax revenue.
Getting Serious About Property Tax Reform in Georgia

The other extreme view is characterized by the belief that elected officials try to provide the level of public services that citizens want. If elected officials don’t do that, they get voted out of office. But, some citizens demand high levels of service while others want few public services. The elected official thus has to walk the line between these groups of citizens. The result is that some citizens complain that they are not getting the services they want, while other citizens argue that spending is out of control. If this view is correct, then controls on the level of spending shouldn’t be imposed. If limitations on increases property tax assessments are imposed, then elected officials will be forced to find the revenue in order to provide the level of services their citizens’ want.

The research on this issue has not resolved which of these two views is a better reflection of how elected officials actually behave. (By way of interest, spending by local governments in Georgia from taxes and fees [i.e., excluding grant revenue] as a share of personal income fell during the 1990s, from 7.3 percent in FY 1992 to 6.8 percent in FY 2000.) But limiting increases in assessed value is ineffective in controlling the level of property taxes since under either view elected officials will increase the property tax rate.

Turning to the second question. Once the level of public services, whether it is police or education, has been decided on, the issue is how should the burden of financing these services be allocated across taxpayers, i.e., who should pay and how much. This question is no easier to address than the first since what is fair and equitable is, like beauty, in the eyes of the beholder. However, there are two commonly accepted principles of fairness and equity:

- equals should be taxed equally
- those with a greater ability to pay should pay higher taxes.

Of course, these beg the questions of how to measure equality and ability to pay.
Among the questions that this issue raises are:

- What should be the relationship between property tax burden and income?
Getting Serious About Property Tax Reform in Georgia

- For homeowners, should the value of one's property be the sole criteria for determining property taxes?
- Should homeowners be given preferential treatment over renters and businesses?
- Should the length of time a person has lived in his or her current house affect the property taxes he or she pays?
- Should the length of time a person has lived in the community affect the property taxes he or she pays?
- Should factors such as the homeowner's age, martial status, physical condition, or the number of children in the household affect the level of property taxes?
- Should property taxes be associated with the level of benefits a property owner (whether a homeowner or business) receives from the public services provided?
- Should the likelihood that a business firm will move out of the community affect property taxes it is required to pay?
- Should the property tax be lowered for firms or households that are willing to locate in depressed areas of the jurisdiction?
- Should certain types of businesses or industries pay more property taxes than other businesses?
- Should anyone get a free ride and pay no property tax?

These are not easy questions to answer. And, they are even harder to answer without being self serving, i.e., without considering the affect on one's own property taxes. Furthermore, there is no one correct answer to any of these questions since they are inherently based on one's values.
V. Elements of a Property Tax Reform Proposal

Given the problems with the property tax, what can be done? The following is a list of policies that might be considered as part of a reform of the property tax in Georgia. The list does not address all of the problems or concerns listed above. The details and implications of the various measures are not spelled out; action should not be taken without fully understanding the implications of these options. To be clear, I am not necessarily advocating any one of these options.

1. Increase the attention on the assessment process in order to increase the uniformity of assessments. This means that increased resources will have to be devoted to assessing each parcel of property. That can be done by increasing the size and quality of the appraisal staff. Part of the resulting increased cost could be covered by reassessing property less frequently, e.g., every four or five years.

2. Improve the appeals process. Allow an owner who is not satisfied with the decision of the appeals board to have another option for appeal short of going to court. In the second appeal an independent appraiser would investigate the claim, not just hear the evidence from the tax assessor and the owner. The owner would be charged a modest fee, with the fee being inversely related to the change in assessed value as a result of the appeal.

3. Limit a household’s property taxes to a maximum percentage of income, with the percentage increasing with income. For example, for low income households, never let property taxes exceed, say, 3 percent of income, while it might be 5 percent for high income households. Over 60 percent of the states have such a program, although eligibility is generally restricted to low-income, elderly. These programs are usually
Getting Serious About Property Tax Reform in Georgia

funded by the state, but they could be funded locally. The point of such a program is to tie the property tax more closely to annual income.

4. Increase the state government’s spending on education, or allow school districts to levy another tax, say income or sales tax, as a substitute for the property tax. This will reduce the need for property tax revenue, but is unlikely to result in a dollar-for-dollar substitution.

5. Allow county and municipal governments to increase the Local Option Sales Tax to 2 percent or to add an income tax, with a commensurate reduction in property taxes.

6. Increase the homestead exemption to $45,000 and index it to the increase in housing prices. A homestead exemption of $45,000 would eliminate all property taxes on about 50 percent of the homes in Georgia. This would result in a substantial decrease in property tax revenue, so replacement revenue would have to be found if the level of public services is to be maintained.

7. Put a cap on the increase in the aggregate property assessment in the community, not on the increase in assessments of individual properties. Each year all properties would be reassessed based on current fair market value, but then all of these assessments would be reduced by the same percentage so that the net change in aggregate assessed value does not exceed the cap.

8. Assess classes of property at different rates. Rather than all property being assessed at 40 percent of fair market value, as is essentially the case now, residential property could be assessed at a different (lower) percentage than other property.

6The program could also be structured so that the “excess” property taxes are simply deferred until the property is sold. Georgia has such a program for low-income, elderly, but few owners use the program.
Getting Serious About Property Tax Reform in Georgia

9. Limit the property tax that can be levied by school districts to some maximum amount per student. This would have little effect in districts with low expenditures per student, but it would reduce expenditures per students in higher spending districts. It will make expenditures per student more equal across districts, a result that many people think desirable, but at the cost of reduced local autonomy.

10. For school districts, put a limit on the annual increase in property taxes per student unless voters approve a higher level.

11. For county and municipal governments put a limit on the annual increase in property taxes per capita unless voters approve a higher level.

12. Limit the total of county, municipal, and school property taxes on any particular parcel to a fixed percentage. This was one of the major provision of Proposition 13 in California (another provision was a limit on assessment increases). To implement such a scheme it is necessary to decide how to allocate the property tax revenue among the governments and to allow local governments access to other sources of revenue.

If the property tax cannot be adequately reformed, then perhaps we should consider simply doing away with it. There are at least two approaches to doing this.

• Eliminate the property tax and have the State take over responsibility for funding local public services. Let the state provide the entire cost of education, and provide substantial grants to counties and municipalities to allow them to provide public services. To replace property tax revenue would require an increase in the state sales tax rate from the current 4 percent to about 8.5 percent or an increase in the income tax rate from the current top rate of 6 percent to about 11 percent.

• Eliminate the property tax and replace it with an increase in the local option sales tax rate and a local income tax tie to the state income tax
and allow local governments each year to set the tax rate. Much of the criticism of the property tax is based on the view that it is not closely tied to income (homeowners experience large, unexpected increases in property tax since the value of their property increased, although their income did not, and low income households are forced to sell their homes because they cannot afford the property taxes. So perhaps we should simply replace the property tax with an income tax.).
VI. Summary

Despite the complaints about property taxes, there are many advantages of the property tax:

- It is the only tax on wealth.\(^7\)
- It raises a lot of revenue and is thus the mainstay of local government finance in Georgia.
- The base is relatively stable, immobile, and visible, and thus a good revenue source for local governments.
- Property value is related to the benefits of the public services financed by property taxes.

It is most unlikely that the state can eliminate the property tax; the required increase in other tax rates and the lost of local fiscal control are too high a price. So, if the property tax is to remain the main source of local government revenue, we need to fix the system. And, that will require more than a simple fix. Before we adopt one measure, we should decide on an overall plan for reform so that the pieces that are adopted fit that plan for reform.

The above list of possible reforms is a place to start the discussion. There is a lot of study and research that would be needed before a set of specific options is selected. But it is time to get serious about property tax reform and to begin the planning process.

\(^7\)Estate taxes do tax wealth, but only at death and then it applies only to a few individuals.
About the Author

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