

# towards — a better understanding OF property taxes & proposed policies

SEPTEMBER 11, 2008 ■ 8:30 AM—3:00 PM

Capitol Education Center ■ 180 Central Avenue ■ Atlanta, Georgia 30303

Sponsored by the Fiscal Research Center  
at the Andrew Young School of Policy Studies

This conference offers an opportunity to learn more about how the property tax works in Georgia and about assessment limitations and levy caps. Designed for state and local elected officials, the conference will unravel some of the complexity of property taxes in Georgia, will discuss policies for reducing or controlling property taxes, and will provide an objective, unbiased perspective on assessment limitations and property tax levy caps based on experiences in other states.

## REGISTRATION INFORMATION

The Conference is open and is free other than lunch, which will be available for \$10.00, payable at the conference. Attendees must show a photo id in order to enter the building.

Please pre-register so that we can order the proper number of lunches. Pre-register by email to [propertytaxconf@gsu.edu](mailto:propertytaxconf@gsu.edu) or call 404-413-0249 for more information.

## PLANNING COMMITTEE

Representative Larry O'Neal, Chair, House Ways and Means Committee ■ Senator Chip Rogers, Chair, Senate Finance Committee ■ Alan Essig, Executive Director, Georgia Budget and Policy Institute ■ Gwin Hall, Legislative & Regulatory Counsel, Georgia Municipal Association ■ Hannah Heck, Policy Director, Governor's Office ■ Kelly McCutchen, Executive Vice President, Georgia Public Policy Foundation ■ Clint Mueller, Legislative Director, Association County Commissioners of Georgia ■ Angela Palm, Director of Policy, Georgia School Boards Association ■ David Sjoquist, Director, Fiscal Research Center, Andrew Young School ■ Edward Tate, Deputy Executive Counsel, Governor's Office ■ Sally Wallace, Associate Director, Fiscal Research Center, Andrew Young School

## OUTLINE OF PROGRAM

- 8:30 am **COFFEE**
- 9:00 **WELCOME**  
*Senator Chip Rogers*
- 9:05 **INTRODUCTION AND OVERVIEW**  
*Sally Wallace, Associate Director, Fiscal Research Center*  
Overview of the program and its purpose; variations in property tax burdens across households, over time, and across states.
- 9:25 **THE GEORGIA PROPERTY TAX: TAX 101**  
*Vicki Lambert, Director, Local Government Services Division, Georgia Department of Revenue*  
A presentation on how the property tax works in Georgia. What are the important features of the property tax? Where do the numbers on a tax bill come from? What are the differences across the State? What are the roles of the State and local governments?
- 10:25 **BREAK**
- 10:40 **QUESTIONS AND ANSWERS**  
Vicki Lambert; Tim Mitchell, Georgia Department of Revenue; Dan Ray, Tax Commissioner, Rockdale County; and Jim Davis, Chief Appraiser, Bibb County, will respond to questions.
- 11:10 **OPTIONS FOR REDUCING PROPERTY TAXES**  
*David Sjoquist, Director, Fiscal Research Center*  
A discussion of various policies for reducing or controlling property taxes.
- 11:30 **OVERVIEW OF PROPERTY TAX LIMITATIONS**  
*Mark Haveman, Executive Director, Minnesota Taxpayers Association*  
What kinds of property tax limitations do other states use? How are they structured? What are their effects on local governments? What are the pros and cons?
- Noon **LUNCH** (\$10)
- 12:45 pm **EXPERIENCES OF OTHER STATES**  
*Nancy McCallin, President, Colorado Community College System and former Executive Director of Colorado's Office of State Planning and Budgeting*  
*W. Jay Wortley, Senior Economist, Michigan Senate Fiscal Agency*  
*Richard Hawkins, Associate Professor of Economics, University of West Florida, and Fiscal Research Center Affiliated Faculty*  
The presenters, all of whom have experience with assessment limitations and levy caps, will explain the details of the limitation and give objective perspectives on their states' experience with the limitations.
- 2:15 **QUESTIONS AND ANSWERS**  
Mark Haveman, Nancy McCallin, W. Jay Wortley, Richard Hawkins and Representative Richard Royal will answer questions.
- 2:45 **WRAP UP**  
*Representative Larry O'Neal*