

Republican property tax elimination plan faces opposition

By Ty Tagami
Capitol Beat News Service

A Republican House proposal to eliminate homeowner property taxes will face stiff opposition if it makes it to the state Senate, where Democratic leadership labeled it “draconian” and “unserious.”

Georgia’s property tax is essential, Sen. Harold Jones II, D-Augusta, said Thursday.

“It funds your schools and it funds your police,” said Jones, the Senate minority leader. “And that’s exactly what you would be defunding,

quite frankly, if you actually went for either one of these proposals.”

The other proposal he was referring to was by Republican leaders of his own chamber to eliminate the state income tax.

Republicans would not necessarily need support from Democrats to change the income tax, but an overhaul of the property tax would require an amendment of the state constitution.

To pass the General Assembly, a constitutional amendment requires a two-thirds vote of approval from both

the House and Senate. Republicans do not have a two-thirds majority in either chamber, so Democrats would have a say in the outcome.

House Speaker Jon Burns, R-Newington, unveiled the broad strokes of his chamber’s plan Wednesday, with a resolution calling for a constitutional amendment to gradually reduce and then eliminate the property tax on the primary residence of homeowners. He said the rapid rise in home values was driving an “unsustainable” increase in property tax bills.

The resolution requires companion legislation that gets into the details of how the tax break would work.

On Thursday, Rep. Shaw Blackmon, R-Bonaire, the architect of the plan, filed some of that companion legislation.

House Bill 1116 would gradually increase the tax break on primary residences, starting with a \$10,000 maximum exemption off the taxable value through 2028, up from the current \$2,000.

Blackmon said Wednesday that jurisdictions would be allowed

to use up to 2 pennies of local sales tax revenue to make up for their lost property tax revenue, though the total sales tax rate that jurisdictions would be allowed to levy would remain at 5%.

Factories, offices, stores, apartments, second homes and other non-primary residences would still be subject to the traditional property tax.

But HB 1116 would require that cities, counties and school districts reduce their property tax rate to cap annual revenue growth at 3%. And it would require that these

jurisdictions roll back their property tax rate if the amount of their sales tax revenue dedicated to offsetting the revenue lost to the homeowner property tax break were to exceed the cost of that tax break.

Jones said the increase in sales taxes needed to pay for the homeowner tax break would raise costs for families when they go shopping. And he said the tax break would also force local service cuts.

“Any idea of getting rid of the property tax is just draconian,” he said.

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“As water reflects the face, so one's life reflects the heart.”
Proverbs 27:19 (NIV)

Assessing Our Character

Self-reflection can often lead us on many paths. We may ponder on matters of our past or perhaps our current situation in life. We may think about the relationships we have or why we have chosen to include those that we have in our lives. Sometimes, it may be helpful to adjust the framing of our self-reflection by looking deeper into ourselves and our identity, and specifically our character. While we may not always focus on it, we know its importance: Do we improve the lives of those around us? Are people comfortable in our presence? Have we treated them with the kindness they deserve? By asking these questions, from time to time, we can maintain a steady approach in assessing our character, ensuring we bring light to others.

—James Stone

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