

3-1-2000

REVENUE AND TAXATION Ad Valorem Taxation of Property: Amend To Include Expenses for Preservation of Specimen Trees

Laurie Jablow

Follow this and additional works at: <https://readingroom.law.gsu.edu/gsulr>

 Part of the [Law Commons](#)

Recommended Citation

Laurie Jablow, *REVENUE AND TAXATION Ad Valorem Taxation of Property: Amend To Include Expenses for Preservation of Specimen Trees*, 17 GA. ST. U. L. REV. (2000).

Available at: <https://readingroom.law.gsu.edu/gsulr/vol17/iss1/29>

This Peach Sheet is brought to you for free and open access by the Publications at Reading Room. It has been accepted for inclusion in Georgia State University Law Review by an authorized editor of Reading Room. For more information, please contact mbutler@gsu.edu.

REVENUE AND TAXATION

*Ad Valorem Taxation of Property:
Amend To Include Expenses for Preservation
of Specimen Trees*

CODE SECTION: O.C.G.A. § 48-5-7.2 (amended)
BILL NUMBER: HB 1118
ACT NUMBER: 689
GEORGIA LAWS: 2000 Ga. Laws 775
SUMMARY: The Act adds a tax exemption for expenses incurred in the preservation of specimen trees. The exemption encourages property owners and developers to preserve large trees in an attempt to limit urban sprawl.
EFFECTIVE DATE: July 1, 2000

History

Under the old Code section 48-5-7.2, developers rehabilitating historic properties received no financial incentives for the expensive task of protecting large specimen trees from destruction during development.¹ Representative Mark Burkhalter of the 41st District believed this bill was necessary to give developers a financial incentive to save specimen trees as part of the historic character of the property.² Out of concern for protecting trees from urban sprawl, Representative David Graves of the 125th District joined with Representative Burkhalter to support the bill.³ The bill provided incentives in the form of tax exemptions to encourage developers to save specimen trees.⁴ According to Representative Burkhalter, this was a “simple proposition” to encourage historic restoration and

1. *Compare* 1989 Ga. Laws 1585 § 3, at 1588 (formerly found at O.C.G.A. § 48-5-7.2 (1998)), *with* O.C.G.A. § 48-5-7.2(e) (Supp. 2000).

2. *See* Telephone Interview with Rep. Mark Burkhalter, House District No. 41 (Apr. 7, 2000) [hereinafter Burkhalter Interview]. Representative Burkhalter is a developer. *See id.*

3. *See* Telephone Interview with Rep. David Graves, House District No. 125 (Mar. 31, 2000) [hereinafter Graves Interview].

4. *See* Burkhalter Interview, *supra* note 2.

to preserve the surrounding trees.⁵ The bill would encourage developers to plan around large trees and to make them the centerpieces of the property.⁶

HB 1118

Representative Burkhalter introduced the bill on January 11, 2000, and the House assigned it to its Ways and Means Committee.⁷ A majority of the House Ways and Means Committee thought that the bill, as introduced, provided tax incentives too broadly; therefore, the Committee issued a substitute to the bill.⁸ The bill, as introduced, would have extended the preferential tax treatment to the fair market value of the entire property as opposed to merely the value of the building or structure.⁹ The Committee rejected this tax treatment as over-inclusive and instead amended only subsection (e) of Code section 48-5-7.2, allowing for incentives to preserve specimen trees.¹⁰ The substitute provided that any property owner rehabilitating a historic property could receive a “preferential assessment” on the basis of expenditures made to preserve specimen trees.¹¹

The House adopted the Committee substitute and unanimously passed the bill on February 24, 2000.¹² No one opposed the bill, and the Department of Natural Resources, which is responsible for overseeing compliance with the Act, supported it.¹³ The bill then went to the Senate, where it was

5. See Audio Recording of House Proceedings, Feb. 24, 2000 (remarks by Rep. Mark Burkhalter) <<http://www.ganet.org/services/leg/audio/2000archive.html>> [hereinafter House Audio].

6. See Burkhalter Interview, *supra* note 2.

7. See State of Georgia Final Composite Status Sheet, Mar. 22, 2000; see also HB 1118, as introduced, 2000 Ga. Gen. Assem. Several local governments expressed concern about how the bill would affect local revenue; however, once the Committee determined that the effect would be minimal, the local governments removed their opposition to the bill. See Burkhalter Interview, *supra* note 2.

8. Compare HB 1118, as introduced, 2000 Ga. Gen. Assem., with HB 1118 (HCS), 2000 Ga. Gen. Assem.; see also House Audio, *supra* note 5.

9. See HB 1118, as introduced, 2000 Ga. Gen. Assem.

10. Compare HB 1118, as introduced, 2000 Ga. Gen. Assem., with HB 1118 (HCS), 2000 Ga. Gen. Assem.

11. Compare HB 1118, as introduced, 2000 Ga. Gen. Assem., with HB 1118 (HCS), 2000 Ga. Gen. Assem.

12. See Georgia House of Representatives Voting Record, HB 1118 (Feb. 24, 2000).

13. See House Audio, *supra* note 5.

assigned to the Finance and Public Utilities Committee.¹⁴ The Committee favorably reported the bill.¹⁵ The Senate passed the bill without changes on March 20, 2000, by a vote of 51 to 1.¹⁶ Governor Roy Barnes signed HB 1118 into law on April 27, 2000.¹⁷

The Act

The Act adds language to Code section 48-5-7.2 to provide additional tax exemptions for money spent to preserve specimen trees as part of historic properties.¹⁸ The Act applies to specimen trees, defined as "any tree having a trunk diameter of [thirty] inches or more."¹⁹ The Act should encourage property owners and developers to preserve these trees because the money spent to protect the trees would now be included in the property's value.²⁰ As a result, large specimen trees, as well as historic property, will be protected from urban sprawl.²¹

Laurie Jablow

14. See State of Georgia Final Composite Status Sheet, Mar. 22, 2000.

15. See *id.*

16. See Georgia Senate Voting Record, HB 1118 (Mar. 20, 2000). Compare HB 1118 (HCS), 2000 Ga. Gen. Assem., with HB 1118, as passed, 2000 Ga. Gen. Assem.

17. See 2000 Ga. Laws 775, § 2, at 776.

18. Compare 1989 Ga. Laws 1585, § 3, at 1588 (formerly found at O.C.G.A. § 48-5-7.2 (1998)), with O.C.G.A. § 48-5-7.2(e) (Supp. 2000).

19. See O.C.G.A. § 48-5-7.2(e) (Supp. 2000).

20. See Graves Interview, *supra* note 3.

21. See *id.*