



# The Buckhead Council of Neighborhoods

## Board Meeting

January 11, 2018

Peachtree Presbyterian Church

6:45 – 8:15 PM

Meeting Minutes

### Attendees

	<u>Name</u>	<u>Neighborhood/Organization</u>	<u>Email</u>
1	Evelyn Andrews	Reporter Newspapers	evelyn@reporterNewspapers.net
2	Beth Beskin	Representative, House 54th	ebeskin@gmail.com
3	Elizabeth Bibby	North Buckhead	e.bibby@comcast.net
4	Glenn Cartledge	Memorial Park	GECartledge@gmail.com
5	Gordon Certain	North Buckhead	gcertain@comcast.net
6	Jeff Clark	Garden Hills	jeffbclark@gmail.com
7	Mary Dodson	Chastain Park for JP Matzigkeit	mary_dodson@mindspring.com
8	Jim Garcia	North Buckhead	jim.g@reagan.com
9	David Gylfe	Collier Hills	dcgylfe@bellsouth.net
10	Ben Howard	Buckhead Condo Alliance	benhoward@gatech.edu
11	Walda Lavroff	North Buckhead	waldalavroff@gmail.com
12	Francine Lowe	Pine Hills	Francine@lowetravel.net
13	Kathleen Moriarty	Peachtree Hills	katatl@comcast.net
14	Mary Norwood	Tuxedo Park	mary@mnorwood.com
15	Garth Peters	Memorial Park & Buckhead Coalition	gpeters@thebuckheadcoalition.org
16	Jennifer Rose	Mt. Paran-Northside	jenprose@gmail.com
17	Mercy Sandberg-Wright	Tuxedo Park	mercywright@msn.com
18	Deborah Silcox	Representative, House 52nd	debdsilcox@comcast.net
19	Tom Tidwell	West Paces Northside	tom@tidwell-law.com
20	Marie Tvaroch	Pine Hills	marietvaroch@bellsouth.net
21	Debra Wathen	Paces	6wathens@bellsouth.net
22	Nancy Wylie	North Buckhead	nancywylie@mindspring.com

### Attendance by Neighborhood

	<u>Neighborhood</u>	<u>Attendees</u>
1	Buckhead Condo Alliance	Ben Howard
2	Chastain Park	Mary Dodson
3	Collier Hills	David Gylfe
4	Garden Hills	Jeff Clark
5	Memorial Park	Glenn Cartledge, Garth Peters
6	Mt. Paran-Northside	Jennifer Rose
7	North Buckhead	Gordon Certain, Walda Lavroff, Elizabeth Bibby, Jim Garcia, Nancy Wylie
8	Paces	Debra Wathen
9	Pine Hills	Francine Lowe, Marie Tvaroch
10	Peachtree Hills	Kathleen Moriarty
11	Tuxedo Park	Mercy Sandberg-Wright, Mary Norwood
12	West Paces Northside	Tom Tidwell

### BCN 2018/19 Officers (Executive Committee)

<u>Office</u>	<u>Officer</u>	<u>Neighborhood</u>	<u>Email</u>
Chairman	Tom Tidwell	West Paces Northside	tom@tidwell-law.com
Vice-Chairman	Jeff Clark	Garden Hills	jeffbclark@gmail.com
Secretary	Gordon Certain	North Buckhead	gcertain@comcast.net
Treasurer	Debra Wathen	Paces	6wathens@bellsouth.net

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## BCN Standing Committees

<u>Committee</u>	<u>Chair</u>	<u>Email</u>
Executive Committee	Tom Tidwell	tom@tidwell-law.com
Education	Tom Tidwell	tom@tidwell-law.com
Development and Infrastructure	(Open)	
Transportation	Debra Wathen Elizabeth Scattergood	6wathens@bellsouth.net betsy.scattergood@gmail.com
Other (Legislative, NPU, Parks, Voter Education/Registration, etc.)		

## I. Welcome & Introductions

Chair Tom Tidwell called the meeting to order at about 6:45 PM. A quorum was present.

## II. Approval of Minutes

Minutes for the November meeting were approved.

## III. Admit New Member Neighborhoods

No neighborhoods asked to be considered for BCN membership.

## IV. Election of 2018 BCN Officers

An election of 2018 BCN officers was held. Anyone who was interested in serving in a particular office was asked to self-nominate. Only one candidate offered to run for each of the four positions. They were all unanimously elected by the member neighborhoods representatives in attendance. Tom made it clear before the vote that the Vice-Chairman position was intended to transition to Chairman in 2019.

<u>Office</u>	<u>Officer</u>	<u>Neighborhood</u>
Chairman	Tom Tidwell	West Paces Northside
Vice-Chairman	Jeff Clark	Garden Hills
Secretary	Gordon Certain	North Buckhead
Treasurer	Debra Wathen	Paces

## V. Georgia Legislative Update

### Speakers:

Beth Beskin, Georgia House of Representatives, 54<sup>th</sup> District

Deborah Silcox, Georgia House of Representatives, 52<sup>nd</sup> District

**Annexation issues:** Beth Beskin started the discussion with an issue related to annexation. As of January 1, the annexation of Emory into the City of Atlanta became effective. The Emory annexation initiative started in June 2017 with a plan to incorporate Emory's 744 acres (all Emory University, Children's Healthcare, Emory Hospital, the Centers for Disease Control and Prevention and about 2,500 potential voters) into the City, effective October 1. Beth realized that posed a problem because Municipal Elections were November 7 and too little time was provided to bring new voters into the process. Given this and other annexation situations throughout the state, Beth "dropped" a bill banning annexations that would become effective within 90 days of a municipal election. Extra time is needed for election paperwork, for mailing ballots overseas, and for candidates to campaign to new voters and for new voters to get to know their candidates.

Beth was also concerned that initially the Emory area wasn't planned to be served by Atlanta Public Schools System or be part of APS' voting districts. Beth wrote letters to Mayor Reed and Atlanta City Council, with copies to the APS Superintendent, all members of the APS Board and all members of the Atlanta House and Senate legislative delegations. The letters set forth the law applicable to situations involving annexations of territory by a municipality with an independent

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school system such as APS. In doing so, she helped convince city officials that Emory must be part of APS since every part of Atlanta had also been part of APS and each had mutually consistent voting districts. Beth's position prevailed, and Emory joined both Atlanta and APS.

**Fulton Property Tax issues:** A more complex issue is Fulton County property tax assessment procedures. Legislation changing property tax assessment procedures for the North Fulton cities (including Roswell, Milton, Alpharetta, Johns Creek, and Mountain Park) has been introduced and Beth thinks it is likely to be passed because of the partisan makeup of those cities' delegations. Legislation has also been introduced to make those same changes relevant to the Fulton County Board of Education. None of those changes would apply to grant the same relief to taxpayers from the City of Atlanta and Atlanta Public Schools tax. Beth is working to introduce such bills, but must get the support of 2/3 of the Atlanta delegation in order to do so. Representative Silcox supports such legislation and they are working to try to secure the necessary support from additional members of the Atlanta delegation. If North Fulton's change passes and similar changes are not made for the City of Atlanta, Beth believes that the effect would be to place Atlanta at an even further disadvantage from a tax-competitive perspective to our neighboring cities and counties.

When 2017 property tax assessments were initially published last year, 50% of those property tax assessments went up by more than 20% and 20% went up by more than 50%. Beth said the impact on Atlanta was greater since, while the overall Fulton County property tax digest increased by 13% from 2016 to the initial 2017 value, Atlanta's total increased by 25%. Many taxpayers were upset and ultimately, as a temporary fix, the assessments reverted to 2016 assessment values (excluding new construction) based on the Fulton County Commission passing an Ordinance based on an 1881 state statute to essentially freeze the county tax digest at the 2016 amounts with limited exceptions for one year. Litigation followed and ultimately a DeKalb judge permitted Fulton to send out property tax bills, largely based on the 2016 assessments.

While that temporarily fixed the problem, the underlying issues remain and will be exacerbated if North Fulton municipalities (Milton, Johns Creek, Roswell, Mountain Park, and Alpharetta) become protected by what Beth called "Freezing of Tax Assessment Increases". Currently, the Fulton County portion of our property tax bills has a frozen base. Since its inception in 2007, Sandy Springs also has a frozen base. Frozen base, in these cases, means that individual assessments can only go up by the lesser increase in cost of living (CPI) or 3%. By state law, the assessor must assess each property's tax value at between 90% and 110% of actual value. The Fulton and Sandy Springs assessments get around the effect of the state law's requirement by increasing the homestead exemptions rather than reducing the actual value of the assessment. As a result, if Atlanta taxpayers look at their property tax bills, they will see the Atlanta and APS homestead exemption as \$30,000 but the corresponding Fulton exemption would be some odd dollar amount.

North Fulton legislators are committed to also getting a frozen base for their municipalities and for the Fulton County School System. Beth wants to get a similar frozen base for Atlanta and APSs. A 2/3 majority of the 16-member Atlanta Delegation must support that action. Currently, the four Republicans in in the Atlanta Delegation want a frozen base. Beth says she needs to convince seven Democrats to join her position. "If we can't get a frozen base, it will put the City of Atlanta at a continually increasing disadvantage, competitively, with our neighbors." She implored attendees to reach out to other members of the Atlanta Delegation to support a frozen base for both Atlanta and APS.

**Deborah Silcox** added that the freeze doesn't affect any commercial properties and the average person moves and sells their home every seven years. We are going to get the increased property values for the tax digest based on the new sale values. **Gordon Certain** commented that in his previous reviews of Fulton property tax data, he had seen nothing to indicate that

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actual sale prices of homes were being used as assessment values for property taxes.

[Gordon's observation was wrong as it applies to the current Fulton assessment practice, as explained at the bottom of page 4, below.] **Tom Tidwell** added that he had seen some cases where they had.

Tom also commented that there is a potential constitutional issue since the law requires uniformity in making assessments. Deborah countered, indicating there was no constitutional issue. Tom disagreed, offering the example of a house being bought for \$2 million in an area with otherwise long-term home ownership and consistent \$200,000 assessments. Tom said it is hard to see how the assessment system is "uniform" if the recently sold home has an assessed value of \$2 million and other essentially identical homes remain at \$200,000. Deborah agreed that "that is the challenge of our system". Beth added that the practice had survived court challenges because the rule is you don't reset your value until you resell. She said that many other counties and municipalities already follow this practice.

**Senior School Tax Exemptions, Assessment Freeze, Annexations:** Deborah said that in discussions with the Fulton County School Board, they indicated that they were open to either the Freeze or the Senior Tax Exemption, but not both. They were concerned about too much change happening at one time.

Beth added that there was also an issue with the Emory annexation. DeKalb has a county-wide senior tax exemption. APS doesn't, since it is currently only in Fulton, which doesn't have one (yet). That means that the Emory part of APS will be taxed differently from the Atlanta part. Depending how this is worked out, it might hinder new Atlanta annexations inside DeKalb unless Fulton aligns its senior tax policies with DeKalb and the rest of the Metro area.

**What to do next:** Tom said he met with Pat Gardner, head of the Atlanta Delegation, to talk about what could be done about the Fulton property tax situation. He senses that she doesn't have the same sense of urgency about the property tax situation than many in BCN have. He said we are looking at another train wreck in 2018. Beth agreed, saying unless tax assessments are set back to a 2016 basis, we have the same problem all over again. The result will be that Fulton school and municipalities will once again face being underfunded and tax anticipation notes will again be needed.

Deborah said that implementing the assessment freeze or senior tax exemption for Atlanta and APS requires constitutional amendments which must be approved by voters in November. However, the 2018 tax digest will be finalized on April 1, the homestead exemption deadline. That means that frozen assessment or senior exemptions won't help Atlanta and APS this year.

### **Property Tax Developments since BCN's January 11 Meeting:**

**Commissioner of Revenue rejects Fulton Tax Digest, again:** Georgia Commissioner of Revenue Lynne Riley has again rejected the Fulton County tax digest. Fulton County has now announced it will file suit on the matter. Representative Beth Beskin subsequently stated that Commissioner Riley's actions place in jeopardy the effect of the Fulton County Commission freezing of the 2017 digest at 2016 levels.

**Fulton to revamp property tax system:** Deborah Silcox reported that the Fulton County delegation from the House of Representatives recently had a meeting with the Fulton County Commission. They were pleased to hear that the Fulton County Commission does plan to completely revamp the appraisal system to improve on inconsistency with uniformity. They also mentioned that they are planning to upgrade communication with Fulton County residents by putting electronic tools in place to help residents better understand the appraisal and assessment process, as well as to understand their tax bill better.

**Gordon Certain' Comments:** After the January BCN meeting I spot checked the current Fulton County Board of Assessors' web site. I observed many cases where the assessed value had been set equal to home's most recent sale price. That is a big change from my previous experience.

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Back in May, 2009, I made a presentation about the Fulton Property Tax system to the BCN Board. In preparation for that presentation, I analyzed Fulton's property tax appraisal system.

In my initial sample of hundreds of tax-year 2008 home assessments, I saw no instances of using sale prices for assessment values. The assessment methodology was changed to later to start substituting sale prices for the system's appraisal values. That introduced the potential constitutional issues Tom pointed out. Back when I studied the system, appraisals were either set by formulas or by appeal process decisions and thus could be regarded as "uniform", as required by law.

Those not around BCN in 2009 and interested in how Fulton land values and building values were assessed using formulas in 2008/9, download "How Fulton County Property Tax Values are Set" at [www.nbca.org/BCN/Tax/2009-05-14%20Property%20Tax%20Presentation-2.pdf](http://www.nbca.org/BCN/Tax/2009-05-14%20Property%20Tax%20Presentation-2.pdf).

That presentation document is big and complex, so quickly scan pages 2 through 7 and then skip to page 56 (of 94). That starts a section which shows how I figured out how the appraisal process works. The basic insight is that the system uses formulas set up for different types of construction. It also uses adjustment factors to keep the results of those formulas aligned with current home pricing trends. (Note that the forms in use then are different looking from those currently used, but they have similar information and terminology.)

The "neighborhood code" is a particularly important aspect of the Fulton estimating system. Fulton uses dozens or hundreds of neighborhood codes. Neighborhoods, to the Fulton system, have nothing to do with what normal people call neighborhoods. Their neighborhoods are somewhat arbitrary groupings of land lots with homes of similar construction and value. See page 77 of 94 for a map of some of the neighborhood codes used in North Buckhead. My home is in neighborhood code "1712". The expensive houses across the street are code "17122". (If one could sneak inside the Fulton system and change a 17122 code to a 1712 value, the assessment of that house would drop, a lot.)

Neighborhood codes have a two-fold purpose: first, the code designates which set of formulas to use, and second, each neighborhood code has an associated adjustment factor which is updated each year to jack up the raw appraisal value generated by the formulas, so the final appraisals generated each year are fairly reasonable and reflect the impact of recent sales prices for that particular code.

The important point of my presentation was that there was (and still is) an underlying, formula-based system that the Fulton Assessors can use (and tweak each year) to generate reasonable estimates of home values for use to collect taxes.

**Sandy Springs water:** Deborah said Sandy Springs is very displeased with the "dreadful" responsiveness of Atlanta Watershed Management in dealing with water service problems in Sandy Springs in a timely manner. She said Sandy Springs wants to take over management of the water system in their city.

**Fireworks:** Deborah said she is again working on her fireworks bill from last year. It would give control of the use of fireworks back to city and county officials. It's currently a problem to a number of people in Sandy Springs. Some inconsiderate people are setting off fireworks in the middle of the day. At least one child there needs ongoing medical treatment because of all the noise and Sandy Springs is currently blocked from helping.

Beth talked about a variety of other topics. This is **Governor Deal's** last year. She was very complimentary of his service.

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She said there are two big things that could possibly affect Atlanta: She talked about **casinos** (gambling is a quiet topic this year) and how some people were not against casinos but didn't think they would be a benefit for the City of Atlanta, considering its other problems. She also talked about the possibility of **Amazon** locating their second headquarters in Atlanta. She noted that residential taxpayers are about the only ones that don't have lobbyists working for them at the State Capitol. Just about everyone else gets some type of special tax treatment. If Amazon is leaning toward Atlanta, a special session of the Legislature would be called to consider the unprecedented concession package Georgia would offer Amazon to come here. It's fair for Atlanta residents to ask, what's in it for us? What benefits and protections are we getting out of the deal?

**Short-term "vacation rentals"**: Gordon Certain brought up a bill a neighbor had brought to his attention, HB 579. The purpose of the bill is to block all cities and counties from having any role in regulating "short-term rentals", the service companies like AirBnB provide. HB 579 would turn all regulation and enforcement for short-term rentals over to the state of Georgia. See <http://www.legis.ga.gov/Legislation/en-US/display/20172018/HB/579> for the bill's summary:

*"A BILL to be entitled an Act to amend Title 36 of the Official Code of Georgia Annotated, relating to local government, so as to provide that local governments cannot ban or regulate short-term and vacation rentals..."*

Many Buckhead neighborhoods, including North Buckhead, Historic Brookhaven and West Paces Northside are already impacted by the noise, traffic, and effect on property values resulting from these pop-up hotels and are seeking help from the city. Sandy Springs and other cities have similar issues. Beth asked if we thought municipalities should be in charge of enforcing short term vacation rentals. The response from several attendees that these business ventures using residential land should be under local control. Tom added that if Sandy Springs wanted to have AirBnBs, that's fine, but if we don't, we should be able to go to our City Council and get them to set policies that are suitable to us.

**Transit**: Another thorny issue is expansions of transit. MARTA thinks that any expansion should be part of MARTA while others think the expansions should be controlled by GRTA. It is a thorny issue that will be considered this session. Tom asked if it is possible that the state could take over MARTA. Beth answered, "Absolutely, that's the goal."

### VI. State of BCN - Issues and Speakers for 2018

There was a discussion of tree canopy issues. Tom reported that the state, which had taken control of Bobby Jones Golf Course as part of the Underground Atlanta deal, had clearcut the golf course (all 1,800 trees). **Mary Norwood** offered the idea of encouraging conservation easements for forested areas of Buckhead with large lots. The easements could reduce property taxes on those lots, reducing financial pressures which lead to tree loss. She suggested we not only have the mayor and Tim Kean come but also invite Felicia Moore so they could jointly look at these issues. She said the tree ordinance needs an update so we don't lose our Buckhead forest.

It was also recommended that we have the head of Renew Atlanta and other officials talk to BCN to help determine if Buckhead is getting a fair share of transportation improvement funding and projects.

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There was a discussion of public/private initiatives. This led to a discussion of plans to improve West Wieuca Road using City of Atlanta and Chastain Park Conservancy funding.

This section of the meeting ended with a long discussion about various neighborhoods' efforts to establish security camera system networks. There was much interest in having presentations by the various neighborhoods, by the Buckhead CID, and by APD officials to outline what's planned, what's been accomplished and how the various projects may help to reduced crime and improve a sense of security in Buckhead.

As a result of discussions during this part of the meeting, it was agreed that BCN will try to schedule the following speakers and presentations:

- Mayor Keisha Lance Bottoms
- City Council President Felicia Moore
- APS Superintendent Meria Carstarphen
- Planning Commissioner Tim Keane
- Tree canopy advocates
- Presentation about the Beltline
- IPresentation with Renew Atlanta and other to discuss Buckhead transportation needs
- Participants needed for a wide-ranging review of security camera projects
- 

### **VII. Community Concerns I New Business / Announcements**

Note that BCN dues are now payable for 2018. Neighborhoods should mail a \$100 check, payable to the Buckhead Council of Neighborhoods to:

**BCN  
PO Box 420391  
Atlanta, GA 30342**

### **VIII. Next Meeting**

Next BCN Board Meeting: February 8, 2018 at 6:45 PM

### **IX. Adjourn** - The meeting adjourned at about 8:30 PM.

Prepared by Gordon Certain, BCN Secretary January 28, 2018

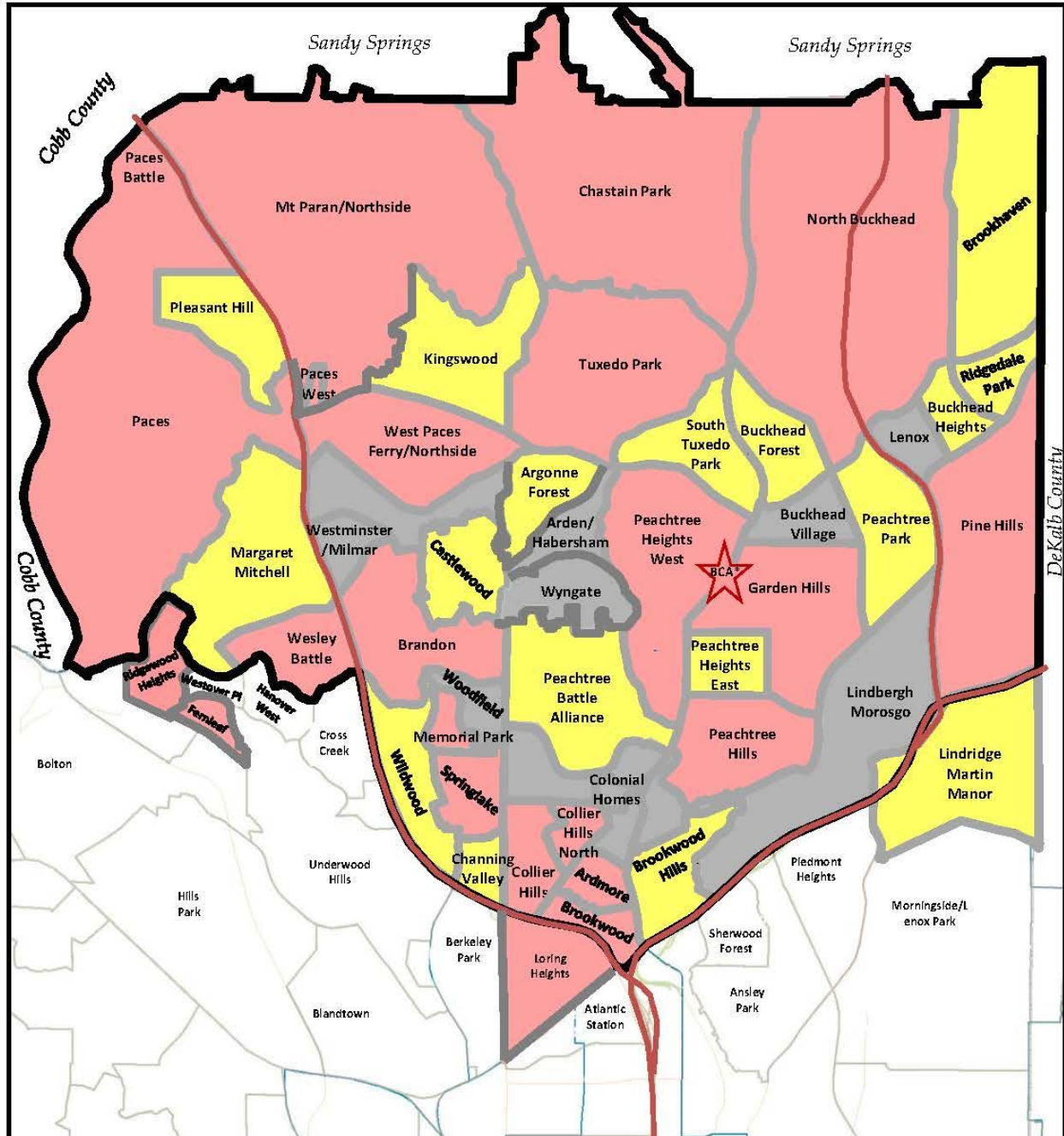
BCN's web page is at [www.BuckheadCouncil.org](http://www.BuckheadCouncil.org).

**Note:** *The opinions expressed by the speakers, visitors, and individual neighborhood representatives in these minutes do not necessarily represent those of BCN or its member neighborhoods.*



# Buckhead Council of Neighborhoods

Paid Membership as of 12/31/2017



\* BCA = Buckhead Condo Alliance

## LEGEND

Paid Membership as of 12/31/2017

- YES
- NO
- N/A



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<b>BCN Status as of January 11, 2018</b>																	
Neighborhood	Dues		Data	Neighborhood Representation at Board Meetings													
	2016	2017	2017 Census	2016	2017	2018											
				10 meetings	10 meetings	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1	Arden/Habersham																
2	Ardmore Park	✓			55%	13%											
3	Argonne Forest																
4	Brandon	✓															
5	Brookwood	✓				25%											
6	Brookwood Hills																
7	BuckheadCondoAlliance				77%	75%	✓										
8	Buckhead Forest																
9	Buckhead Heights																
10	Buckhead Village				44%	25%											
11	Castlewood																
12	Channing Valley																
13	Chastain Park	✓			44%	25%	✓										
14	Collier Hills	✓			33%	75%	✓										
15	Collier Hills North	✓			55%	38%											
16	Fernleaf	✓															
17	Garden Hills	✓			44%	100%	✓										
18	Grant Estates																
19	Historic Brookhaven				33%												
20	Kingswood																
21	Lindbergh																
22	Lindridge Martin Manor				11%												
23	Loring Heights	✓			77%	50%											
24	Margaret Mitchell																
25	Memorial Park	✓			44%	75%	✓										
26	Mt. Paran-Northside	✓			88%	83%	✓										
27	North Buckhead	✓			100%	100%	✓										
28	Paces	✓			77%	100%	✓										
29	Paces West	✓				38%											
30	Peachtree Battle Alliance				33%												
31	Peachtree Heights East																
32	Peachtree Heights West	✓			55%	38%											
33	Peachtree Hills	✓				50%	✓										
34	Peachtree Park																
35	Pine Hills	✓			55%	63%	✓										
36	Pleasant Hill																
37	Ridgedale Park				11%												
38	Ridgewood Heights	✓			11%	13%											
39	Springlake	✓			11%												
40	Tuxedo Park	✓			55%	63%	✓										
41	Wesley Battle	✓				13%											
42	West Paces Northside	✓			88%	100%	✓										
43	Wildwood																
44	Wyngate																
<b>Totals</b>		21	21		Avg:12	Avg:12	12										