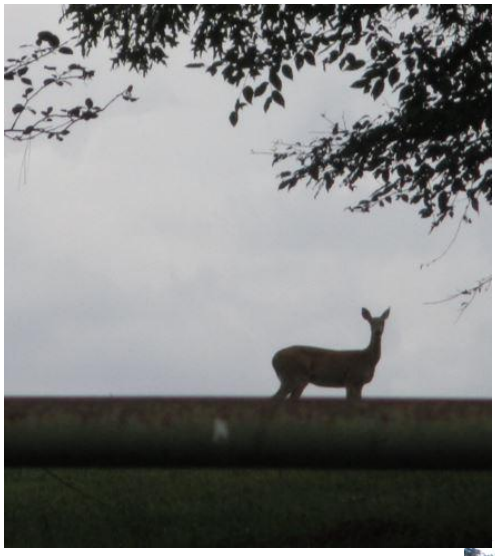
DOUGLAS COUNTY BOARD OF ASSESSORS
APPRAISAL DEPARTMENT
Location:
6200 Fairburn Road
Douglasville, Georgia 30134
Mailing Address:
8700 Hospital Drive
Douglasville, Georgia 30134
Telephone: 770.920.7228

2026 Georgia State Regulations & Douglas County Policies: Conservation Use Value Assessment



NOTICE
This is an informational copy of the current regulations as outlined in the Official Code of Georgia Annotated, Section 48-5-7.4 and the Douglas County Board of Assessors' Policies concerning the legislative intent, qualifications and administration of the Conservation Use Program (also known as the Current Use Valuation Assessment). Both the state legislation and the county policies are subject to changes, corrections, and or revisions annually and it is the responsibility of every property owner who enters into the Conservation Use Program covenant to familiarize themselves with the current regulations and policies and any future changes to them. The Douglas County Board of Assessors is not liable for any typographical error that may be contained within the content of these pages.

Revised 3/11/2025

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DCBA EMPLOYEES ARE NOT AUTHORIZED TO GIVE LEGAL ADVICE PURSUANT TO O.C.G.A. § 15-19-51

Employees or agents of the Douglas County Board of Assessors ("DCBA") are not authorized to provide legal advice to property owners and taxpayers pursuant to O.C.G.A. § 15-19-51. It is illegal to offer legal advice or assistance, document drafting, or in any way appear to be giving a legal opinion to a person or entity unless you are licensed to practice law in Georgia. If you need legal advice to make a choice regarding the best course of action to take in your specific situation, you must seek the assistance of a licensed attorney.

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Section One

A brief explanation of the Conservation Use Program

- The Conservation Use Program (also known as Conservation Use Valuation Assessment) was first adopted by the state legislature in 1992 as a county administered program that can provide some relief from property tax burdens to certain qualified, active agricultural properties (refer to Appendix 1 & 2). The name "Conservation Use" can be somewhat misleading as to the actual intent of the state legislation and to what qualifies a property for this program. The property can qualify by being used in Agricultural production or Timber production. The law states that **at least one half or more of the property must currently and continuously be devoted to and used for a qualifying purpose, i.e. any good faith production, then the entire tract shall be considered as used for such qualifying purpose.** When multiple contiguous parcels are being used to qualify for conservation use, one covenant may be issued. **If your property does qualify and is entered into the covenant, the qualifying use must be maintained throughout the ten-year life of the covenant I order to receive the property tax savings that the program produces. Therefore, you must be aware of the commitment you are making by entering your property into this covenant.**

  Revised 09/12/2013; Revised 06/21/2013; Revised 10/08/2014

- Some of the factors considered by the Douglas County Board of Assessors will be:

  - What is the primary purpose? (Economic Impact – value of qualifying use to the property)
  - What is the qualifying use?
  - Is there a home site on the parcel?
  - Is half of the parcel used in a qualifying manner?

  Revised 8/17/2011; Revised 8/6/14; Revised 10/8/14

- The application must be signed by all individuals that own the Property. If the application is deemed incomplete, the entire original application will be returned to the person that submitted it without being considered by the Board of Assessors.

  Section Revised 06/21/2013; Revised 01/08/2014

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Frequently asked questions:

Why should I be interested in the Conservation Use Program?
All landowners in Georgia who qualify for the Conservation Use Program are entitled to have their land valued at 40% of its current use by soil type and productivity with consideration of Agriculture, Forestry, Wildlife, or Environmentally Sensitive Use, instead of 40% of its fair market value. In exchange for this tax benefit, landowners must commit to keeping the property in a qualifying use for a term of ten years. An additional benefit of the Conservation Use Program is the value changes are limited to (+/-) 3% per year and a total of (+/-) 34.39% over the life of the ten-year covenant.

How does my property qualify for the covenant?
If you qualify under the ownership requirements outlined in O.C.G.A. 48-5-7.4(a), and at least half of your property is currently **devoted to and used for a qualifying purpose, i.e. any good faith production of the land of agricultural products or timber,** then your property may be eligible for the Conservation Use Program. Such agriculture uses that qualify a property as an active producer for the covenant can include such activity as crop production and or support, livestock production and or management, production of marketable plants, trees, fowl and or animals, marketable horticulture, floriculture, forestry, dairy, poultry and or apiarian products. Such uses may include a business plan outline for current and future use. A periodic field review will be conducted by a staff appraiser to ensure these uses are continuously devoted to a qualifying, good faith, bona fide production.

How many acres must my property be to qualify for the covenant?
There is no requirement for size of the property in the state regulations, with the exceptions of wildlife habitat, which requires not less than ten (10) devoted acres. However, state law does require that any property that is fewer than ten (10) acres in size provide additional proof that indeed, the property is currently and actively being used for a qualifying purpose. If your property falls under either of these two categories (Agriculture or Timber) you must provide the required proof along with the properly completed application for the program within the legal time limit. If both the proof and the completed application are not filed within the proper time limit, your application will be denied.

When can I apply for the program?
There are two-yearly time periods when You may submit a Conservation Use application: (1) between January 1 and April 1 for the tax year for which the current use assessment is sought; and (2) when you receive an Annual ssessment Notice from

the Douglas County Board of Assessors, You may apply in conjunction with or in lieu of an appeal of the reassessment, which must be filed within forty-five (45) days from the date of the notice.

What do I do if I am turned down for the covenant?
A Conservation Use Application that has been properly submitted, and reviewed by the Douglas County Tax Assessors' office, and denied by the Board of Assessors based on their findings, can be appealed in the same manner as other property tax appeals are made pursuant to O.C.G.A. § 48-5-311.

What are my tax savings under the covenant?
The property tax savings that you may enjoy in the Conservation Use Program will depend on several factors. The size of the property, the type of qualifying use, Fair Market Value of the land, and the millage rate set by County Commissioners and the School Board each year. But primarily, the Conservation Use Values are determined according to the soil types within boundaries of your property, utilizing County GIS Soil Survey Maps. Each of these soil types has been assigned a value set by the State Department of Revenue and each year these values may fluctuate slightly, up or down, according to law.

What are the penalties if the covenant is broken?
If your Conservation Use Program covenant is breached, the law states that **the penalty that shall be imposed will be twice the property tax savings** that the property has enjoyed over the life of the covenant plus interest, pursuant to O.C.G.A. § 48-5-7.4(l). The amount of property taxes saved is simply the difference between the amount of property taxes that would have been paid had your property not been entered into the covenant and the amount of property taxes you actually paid based on the covenant values.

If a penalty is assessed against your property for a breach of a Conservation Use Program covenant, it will constitute a lien against the entire property that was originally entered into the covenant. For example, if you entered 80 acres into the covenant and after three years sold seven acres and caused a breach of the covenant, the penalty would stand as a lien against the entire 80 acres which was originally entered into the covenant, not just the 73 acres remaining or the seven acres that may have caused the breach. This is very important to understand because, for instance, let's say after three years into the covenant you transfer ownership of 20 acres of your 80 acres to a new, qualified owner who elects to properly continue your covenant. However, two years later this new owner decides to sell another five acres to yet

another new owner who is not qualified to continue the covenant, thus causing a breach. The penalty assessed will be against the entire 80 acres that was originally entered into the covenant. So be mindful that penalties associated with a breach of this program can have a potentially extensive impact. See O.C.G.A. § 48-5-7.4(m).

Can my Conservation Use Program be broken without a penalty?
Generally, the answer is "no". There are a few exceptions prescribed by law, but all the proper conditions must be met to prevent breach penalties from being assessed. Therefore, it is strongly suggested that before any deeds and/or plats are filed with regard to your property that is under the covenant or a change in the use of the property occurs, you should contact the Douglas County Appraisal Department to best determine whether such an action could cause a breach. See O.C.G.A. §§ 48-5-7.4(n), (o), (p),(q), (x).

What are my appeal rights while under the covenant?
If you apply for the Conservation Use Valuation Assessment and are accepted into it, you will receive a Change of Assessment Notice each year to inform you of the Conservation Use Value change. Pursuant to OCGA 48-5-7.4 (_) and the Georgia Department of Revenue Regulations Section 560-11-6-.08, you may appeal as follows:

A- The Board of Tax Assessors' initial determination or subsequent change of the current use valuation or qualifying use of the property
B- The soil classification of any part or all of the qualified property
C- The valuation of any qualified improvements
D- The assessment ratio utilized about the qualified property
E- any alleged errors that may have been made by the Board of Tax Assessors in the application of the tables and standards of value prescribed by the Commissioner
F- The denial of an application
G- Any changes to the fair market value assessment

In all the above cases, appeal rights may be exercised by filing a written appeal with the Board of Tax Assessors within 45 days of the mailing date of the assessment notice, in compliance with O.C.G.A. §§ 48-5-311. Appeals shall be made in the same manner, according to the same time requirements, and decided in the same manner that other ad valorem tax assessment appeals are made pursuant to O.C.G.A. § 48-5-311.

Can I develop land before the ten-year covenant has expired?
Generally, the answer is no because such development would cause a breach. The covenant does provide the ability to deed up to five acres to a relative within the fourth degree of civil reckoning and a dwelling must be started within a year, built and lived

in within a 24-month period from the date of the deed. However, caution is urged with any type of splitting and combining parcels and/or developing the property. A breach of covenant applies to the entire original parcel as in any case you must retain enough land to have a viable bona fide agricultural parcel. At least 50% of the land must remain in qualifying use during the ten-year duration of the covenant.

What if I sell my property and the new owner breaches the covenant?
If a property under the covenant is sold to another *owner* who may qualify but instead the new owner breaches the covenant, then the penalties will be assessed to the original and new owner. Penalties and interest imposed shall constitute a lien against the property and shall be collected in the same manner as unpaid ad valorem taxes are collected.

Which documents are acceptable to prove I am a Natural or Naturalized Citizen?
O.C.G.A §48-5-7.4(a)(1)(C) specifies natural or naturalized citizens as one of the seven types of individuals/entities that may qualify for a Conservation Use Covenant. Further, the Board of Assessors adopted a policy that Natural or Naturalized Citizens can establish their citizenship by providing one of the following:

- Certified Original Birth certificate showing birth in the United States;
- Certificate of Naturalization, Form N-550;
- Certificate of Citizenship, Form N-560;
- Report of Birth Abroad of United States Citizen, Form FS-240;
- Valid unexpired United States passport

What happens to the Covenant upon the death of a property owner or co-owner?
Upon discovery of a Covenant owner or co-owner's death, a letter will be sent to the decedent's estate alerting their survivors of the covenant removal for the following year.

O.C.G.A § 48-5-7.4(n) provides that upon the death of an owner of property under the conservation use covenant ("CUVA"), The CUVA on the property shall terminate without a penalty. Specifically, O.C.G.A §48-5-7.4(n) provides that:

- *"(n) The penalty imposed by subsection (1) of this Code section shall not apply in any case where a covenant is breached solely as a result of: (3) The death of an owner who was a party to the covenant."*

Further, the Board of Assessors adopted a policy that upon the death of an owner of property under Conservation Use covenant, the covenant shall terminate, without a penalty. Specifically, the BOA adopted the following:

- *"The Board of Assessors will send a notice of intent to terminate the existing covenant, with no penalty, pursuant to O.C.G.A §48-5-7.4(n)(3). The notice will be sent to all remaining owners, if any, and to the deceased owner's heirs or estate, if known, by certified mail, return receipt requested. The CUVA shall terminate thirty (30) days from the date the notice is sent."*

If there is a change of ownership as of January 1 of a future tax year, the new owners may file a new application between January 1 and April 1 of that year to be considered for a new ten-year covenant term.

Section Two

Tips on How to Avoid a Breach of Conservation Use Covenant

- ❖ Report any changes of use to the Douglas County Tax Assessor's office (i.e., setting out pine trees, etc.)
- ❖ Single owners can't have more than 2,000 acres in covenant(s)
- ❖ Don't sell land for a house site to anyone outside of your family
- ❖ Avoid any commercial or industrial use of the land
- ❖ Avoid allowing land to lay fallow for more than two consecutive years (unless in a government program)
- ❖ Avoid leasing or selling your land to anyone who does not qualify (i.e., non-family farm corporation.)
- ❖ Maintain "good-faith, bona fide agricultural production"
- ❖ Maintain at least 50% of the property in some form of agricultural activity
- ❖ Keep the balance of property "minimally maintained"
- ❖ If you are going to deed a child land to build a house, wait until they are ready to start construction.
- ❖ Check with the Douglas County Tax Assessors office before deeding any land

Permitted Activities: Examples.

- ❖ You can engage in any bona fide agricultural activity, so long as at least 50% of the land is in agricultural use
- ❖ You can construct farm buildings and production or storage facilities

- You can allow your land to lay fallow due to economic or financial hardship for up to 2 years out of any 5-year period if you notify the Board of Tax Assessors
- You can lease your land for someone else to farm, provided they qualify for conservation use
- You can lease out hunting rights to your land to anyone you would like
- You can deed up to 5 acres to a family member for a house site (they must be willing to live there for the balance of the covenant and have a dwelling in place within two years of the date of the deed)
- You can sell to anyone under the power of eminent domain (i.e., the State of Georgia, etc.)
- You can deed all the property to another individual provided they qualify to continue the covenant for the remainder of the life of the covenant.
- You can build ponds, ditches and drains (50% rule still applies)
- You can harvest timber (any clearing for use other than as a timber tract must be reported to the Douglas County Tax Assessors office)
- You can set out timber (any timber set out on previously open land must be reported to the Douglas County Tax Assessors office)
- You can rotate crops without reporting it to the Douglas County Tax Assessors office
- You can conduct mineral exploration or lease out rights to mineral exploration if primary use remains as good faith agricultural production

Please note: The above list is for quick reference only. There may be other activities allowed under the covenant, as well as others that may be prohibited. See O.C.G.A. § 48-5-7.4 for an exhaustive list of permitted activities. We strongly urge you to seek legal counsel before signing any papers affecting your land.

Penalties for breaching the covenant are severe, and a call to the Douglas County Tax Assessors office could prevent a breach.

Good-Faith Production Minimum Requirements

Agricultural Production

- Hay
- Fruit, nuts and vegetables production shall be determined by variety and quantities produced.

- ❖ Orchards/Vineyards: Adequate trees/vines per acre to meet minimum production levels
- ❖ Livestock good faith production is considered: Breeding, Raising and Selling livestock (subject to compliance with county code ordinance)
- ❖ Horses qualify for Breeding, Raising, Perpetual Care

Pet/ Hobby animals for recreational purposes are not considered a qualifying use.

As established in *Douglas County Board of Assessors v. Patricia L. Holland, Douglas County Superior Court, Case No. 11CV02718 (2012)*, property used for horse boarding and brokerage services is not recognized as a qualifying use under the conservation use statute. Although property that is "otherwise qualified" may include property used for feeding, breeding or managing livestock or poultry, such use would not deem it as a qualified use under the covenant.

Likewise, the use of the property for animals kept as pets or for recreational purposes, such as hobby animals, are not recognized as qualifying uses under conservation guidelines. This includes animal such as hobby horses, which are maintained for leisure or personal enjoyment rather than for conservation-related objectives.

Timber Production

- ❖ Mixture in size, fully stocked with trees
- ❖ Silvicultural treatments to encourage growth, health and sustainable yields

Wildlife Habitat

Wildlife production will require specific measures to ensure the healthy production of wildlife in Douglas County. Some of the requirements are as follows:

Based on Orders and Opinions issued by the Douglas County Superior Court, the Board of Assessors adopted a policy with respect to wildlife and it being an initial qualifying use under the conservation covenant under O.C.G.A § 48-5-7.4(a)(1)(C) through(E). Specifically, the Wildlife Conservation Policy is as follows:

The maintenance of a wildlife habitat either in its natural state or under management qualifies as a type of agricultural use, which can qualify initially for Conservation use exemption.

Further, wildlife may also qualify as a renewal of an otherwise qualified use pursuant to O.C.G.A. §48-5-7.4 (a.1). Wildlife may be approved where the owner has previously had the property under another type of qualifying use in timber or agriculture for a 10-year covenant and no longer wants to continue the past use but does want to begin a new covenant with wildlife as the qualifying use.

The following must apply for property to qualify for wildlife conservation:

1 – A minimum of 10 acres must be in Wildlife use – either in a managed or natural-State
2 – Any action that would work to the detriment of the Wildlife production will be considered a breach of this covenant.

3 – 50% of the property must be used for Wildlife purposes. The 50% usage must compute to at least 10 acres. The remaining 50% must be minimally managed to have no environmental or erosion problems and have no other business on the property.

4 – The Board of Assessors will use the standard of a preponderance of the evidence in determining if a property qualifies for Wildlife. That standard requires that the majority of the existing evidence would lead a reasonable person to determine that the **PRIMARY USE** of the property in question was Wildlife conservation. The evidence that will be considered includes the application, pictures taken by the owner and by the county field appraiser sent by the Board to review the wildlife application. Documents and statements provided by the property owner in conjunction with their application will also be part of the evidence. The report and the recommendation of the field appraiser, who inspected the property, are also part of the evidence; finally, County GIS map data, and any other evidence presented by the property owner. The Board of Assessors will review the evidence for each Wildlife application and where the majority of the evidence supports wildlife use, then the covenant will be granted; where the majority of the evidence supports non-wildlife use, such as residential or commercial, the covenant will be denied.

DCSC Case #11CV02239 – Business Detrimental to WL;
DCSC Case #13CV03327 – Wildlife Qualifies 1st term

Section revised 4/28/2010; revised 9/12/2012; 2/6/2013; revised 6/21/2013; Revised 10/8/14; Revised 10/23/14

Policy update:
The Board of Assessors adopted a policy that provided that you can add previously acquired contiguous Qualified Property to an Existing Original CUVA:
Douglas County BOA adopted a policy to allow a taxpayer to add previously acquired additional qualified property that is contiguous to the property in the existing original CUVA for the remainder of the ten-year period, subject to the same terms as required for subsequently acquired property.

Other Current Use Special Assessments Programs

1. **Residential Transitional Properties-** devoted to use by single family/occupied or by less by owner and eligible to claim homestead exemption. It shall be limited to no more than the contiguous five acres of land. (See 560-11-6.03 p. 23, paragraph a)

2. **Environmentally Sensitive Properties-** shall submit Certification from Dept. of Natural Resources. (See 560-11-6.03 p.23, paragraph b)

3. **Storm Water Wetlands-** shall submit Certification from Dept. Of Natural Resources (See 560-11-6.03 p. 24, paragraph c). Classified by BOA as being within timber land use group. (See p. 32, paragraph e)

Section Three

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Appendix 1 The Official Code of Georgia Law

O.C.G.A. § 48-5-7.4

TITLE 48. REVENUE AND TAXATION (Chs, 1 – 18)
CHAPTER 5. AD VALOREM TAXATION OF PROPERTY (Arts. 1 – 13)
ARTICLE 1. GENERAL PROVISIONS

O.C.G.A. § 48-5-7.4

§ 48-5-7.4. Bona fide **conservation** use property; residential transitional property; application procedures; penalties for breach of covenant; classification on tax digest; annual report

(a) For purposes of this article, the term "bona fide conservation use property" means property described in and meeting the requirements of paragraph (1) or (2) of this subsection, as follows:
(1) Not more than 2,000 acres of tangible real property of a single person, the primary purpose of which is any good faith production, including but not limited to subsistence farming or commercial production, from or on the land of agricultural products or timber, subject to the following qualifications:
(A) Such property includes the value of tangible property permanently affixed to the real property which is directly connected to such owner's production of agricultural products or timber and which is devoted to the storage and processing of such agricultural products or timber from or on such real property;
(A.1) In the application of the limitation contained in the introductory language of this paragraph, the following rules shall apply to determine beneficial interests in bona fide conservation use property held in a family owned farm entity as described in division (1)(C)(iv) of this subsection:
(i) A person who owns an interest in a family owned farm entity as described in division (1)(C)(iv) of this subsection shall be considered to own only the percent of the bona fide conservation use property held by such family owned farm entity that is equal to the percent interest owned by such person in such family owned

farm entity; and
(ii) A person who owns an interest in a family owned farm entity as described in division (1)(C)(iv) of this subsection may elect to allocate the lesser of any unused portion of such person's 2,000 acre limitation or the product of such person's percent interest in the family owned farm entity times the total number of acres owned by the family owned farm entity subject to such bona fide conservation use assessment, with the result that the family owned farm entity may receive bona fide conservation use assessment on more than 2,000 acres;
(B) Such property excludes the entire value of any residence and its underlying property; as used in this subparagraph, the term "underlying property" means the minimum lot size required for residential construction by local zoning ordinances or two acres, whichever is less. The board of tax assessors shall not require a recorded plat or survey to set the boundaries of the underlying property. This provision for excluding the underlying property of a residence from eligibility in the conservation use covenant shall only apply to property that is first made subject to a covenant or is subject to the renewal of a previous covenant on or after May 1, 2012;
(C) Except as otherwise provided in division (vii) of this subparagraph, such property must be owned by:
(i) One or more natural or naturalized citizens;
(ii) An estate of which the devisees or heirs are one or more natural or naturalized citizens.
(iii) A trust of which the beneficiaries are one or more natural or naturalized citizens;
(iv) A family-owned farm entity, such as a family corporation, a family partnership, a family general partnership, a family limited partnership, a family limited corporation, or a family limited liability company, all of the interest of which is owned by one or more natural or naturalized citizens related to each other by blood or marriage within the fourth degree of civil reckoning, except that, solely with respect to a family limited partnership, a corporation, limited partnership, limited corporation, or limited liability company may serve as a general partner of the family limited partnership and hold no more than a 5 percent interest in such family limited partnership, an estate of which the devisees or heirs are one or more natural or naturalized citizens, a trust of which the beneficiaries are one or more natural or naturalized citizens, or an entity created by the merger or consolidation of two or more entities which independently qualify as a family owned farm entity, and which family owned farm entity derived 80 percent or more of its gross income from bona fide conservation uses, including earnings on investments directly related to past or future bona fide

conservation uses, within this state within the year immediately preceding the year in which eligibility is sought; provided, however, that in the case of a newly formed family farm entity, an estimate of the income of such entity may be used to determine its eligibility;
(v) A bona fide nonprofit organization designated under Section 501(c)(3) of the Internal Revenue Code;
(vi) A bona fide club organized for pleasure, recreation, and other nonprofitable purposes; or
(vii) In the case of constructed storm-water wetlands, any person may own such property;
(D) Factors which may be considered in determining if such property is qualified may include, but not be limited to:
(i) The nature of the terrain;
(ii) The density of the marketable product on the land;
(iii) The past usage of the land;
(iv) The economic merchantability of the agricultural product; and
(v) The utilization or nonutilization of recognized care, cultivation, harvesting, and like practices applicable to the product involved and any implemented plans thereof;
(E) Such property shall, if otherwise qualified, include, but not be limited to, property used for:
(i) Raising, harvesting, or storing crops;
(ii) Feeding, breeding, or managing livestock or poultry;
(iii) Producing plants, trees, fowl, or animals, including without limitation the production of fish or wildlife by maintaining not less than ten acres of wildlife either in its natural state or under management, which shall be deemed a type of agriculture; provided, however, that no form of commercial fishing or fish production shall be considered a type of agriculture; or
(iv) Production of aquaculture, horticulture, floriculture, forestry, dairy, livestock, poultry, and apiarian products; and
(F) The primary purpose described in this paragraph includes land conservation and ecological forest management in which commercial production of wood and wood fiber products may be undertaken primarily for conservation and restoration purposes rather than financial gain; or
(2) Not more than 2,000 acres of tangible real property, excluding the value of any improvements thereon, of a single owner of the types of environmentally sensitive property specified in this paragraph and certified as such by the Department of Natural Resources, if the primary use of such property is its maintenance in its natural condition or controlling or abating pollution of surface or ground waters of this state by storm-water runoff or otherwise enhancing the water quality of surface or ground waters of this state and if such owner meets the qualifications of subparagraph (C) of paragraph (1) of this subsection:

(A) Environmentally sensitive areas, including any otherwise qualified land area 1,000 feet or more above the lowest elevation of the county in which such area is located that has a percentage slope, which is the difference in elevation between two points 500 feet apart on the earth divided by the horizontal distance between those two points, of 25 percent or greater and shall include the crests, summits, and ridge tops which lie at elevations higher than any such area;
(B) Wetland areas that are determined by the United States Army Corps of Engineers to be wetlands under their jurisdiction pursuant to Section 404 of the federal Clean Water Act, as amended, or wetland areas that are depicted or delineated on maps compiled by the Department of Natural Resources or the United States Fish and Wildlife Service pursuant to its National Wetlands Inventory Program;
(C) Significant ground-water recharge areas as identified on maps or data compiled by the Department of Natural Resources;
(D) Undeveloped barrier islands or portions thereof as provided for in the federal Coastal Barrier Resources Act, as amended;
(E) Habitats as certified by the Department of Natural Resources as containing species that have been listed as either endangered or threatened under the federal Endangered Species Act of 1973, as amended;
(F) River or stream corridors or buffers which shall be defined as those undeveloped lands which are:
(i) Adjacent to rivers and perennial streams that are within the 100 year flood plain as depicted on official maps prepared by the Federal Emergency Management Agency; or
(ii) Within buffer zones adjacent to rivers or perennial streams, which buffer zones are established by law or local ordinance and within which land-disturbing activity is prohibited; or
(G)
(i) Constructed storm-water wetlands of the free-water surface type certified by the Department of Natural Resources under subsection (k) of Code Section 12-2-4 and approved for such use by the local governing authority.
(ii) No property shall maintain its eligibility for current use assessment as a bona fide conservation use property as defined in this subparagraph unless the owner of such property files an annual inspection report from a licensed professional engineer certifying that as of the date of such report the property is being maintained in a proper state of repair so as to accomplish the objectives for which it was designed. Such inspection report and certification shall be filed with the county board of tax assessors on or before the last day for filing ad valorem tax returns in the county for each tax year for which such assessment is sought.
(a.1) Notwithstanding any other provision of this Code section to the contrary,

in the case of property which otherwise meets the requirements for current use assessment and the qualifying use is pursuant to division (1)(E)(iii) of subsection (a) of this Code section, when the owner seeks to renew the covenant or reenter a covenant subsequent to the termination of a previous covenant which met such requirements and the owner meets the qualifications under this Code section but the property is no longer being used for the qualified use for which the previous covenant was entered pursuant to division (1)(E)(iii) of subsection (a) of this Code section, the property is not environmentally sensitive property within the meaning of paragraph (2) of subsection (a) of this Code section, and the primary use of the property is maintenance of a wildlife habitat of not less than ten acres either by maintaining the property in its natural condition or under management, the county board of tax assessors shall be required to accept such as a qualifying use for purposes of this Code section.

(b) Except in the case of the underlying portion of a tract of real property on which is located a constructed storm-water wetland, the following additional rules shall apply to the qualification of conservation use property for current use assessment:

(1) When one-half or more of the area of a single tract of real property is used for a qualifying purpose, then such tract shall be considered as used for such qualifying purpose unless some other type of business is being operated on the unused portion; provided, however, that such unused portion must be minimally managed so that it does not contribute significantly to erosion or other environmental or conservation problems. The lease of hunting rights or the use of the property for hunting purposes shall not constitute another type of business. The charging of admission for use of the property for fishing purposes shall not constitute another type of business.

(2)

(A)

(i) The owner of a tract, lot, or parcel of land totaling less than ten acres shall be required by the tax assessor to submit additional relevant records regarding proof of bona fide conservation use for qualified property that on or after May 1, 2012, is either first made subject to a covenant or is subject to a renewal of a previous covenant. The provisions of this paragraph relating to requiring additional relevant records regarding proof of bona fide conservation use shall not apply to such property if the owner of the subject property provides one or more of the following:

(I) Proof that such owner has filed with the Internal Revenue Service a Schedule E, reporting farm related income or loss, or a Schedule F, with Form 1040, or, if applicable, a Form 4835, pertaining to such property;

(II) Proof that such owner has incurred expenses for the qualifying use; or

(III) Proof that such owner has generated income from the qualifying use.
(ii) Prior to a denial of eligibility under this paragraph, the tax assessor shall conduct and provide proof of a visual, on-site inspection of the property. Reasonable notice shall be provided to the property owner before being allowed a visual, on-site inspection of the property by the tax assessor.
(B) The owner of a tract, lot, or parcel of land totaling ten acres or more shall not be required by the tax assessor to submit additional relevant records regarding proof of bona fide conservation use for qualified property that on or after May 1, 2012, is either first made subject to a covenant or is subject to a renewal of a previous covenant;
(3) No property shall qualify as bona fide conservation use property if such current use assessment would result in any person who has a beneficial interest in such property, including any interest in the nature of stock ownership, receiving in any tax year any benefit of current use assessment as to more than 2,000 acres. If any taxpayer has any beneficial interest in more than 2,000 acres of tangible real property which is devoted to bona fide conservation uses, such taxpayer shall apply for current use assessment only as to 2,000 acres of such land;
(4) No property shall qualify as bona fide conservation use property if it is leased to a person or entity which would not be entitled to conservation use assessment. This paragraph shall not apply to a corporation, a partnership, a general partnership, a limited partnership, a limited corporation, or a limited liability company registered with the Secretary of State that meets the following conditions:
(A)
(i) Its ownership includes only natural or naturalized citizens;
(ii) It has as its primary purpose the production of agricultural products or timber from or on the land, including, but not limited to, subsistence farming or commercial production; and
(iii) It derives 80 percent or more of its gross income from bona fide conservation uses, including earnings on investments directly related to past or future bona fide conservation uses, within this state; or
(B) At least one of its members has no less than a 25 percent ownership interest in the property being leased and would be entitled to conservation use assessment;
(5) No property shall qualify as bona fide conservation use property if such property is at the time of application for current use assessment subject to a restrictive covenant which prohibits the use of the property for the specific purpose described in subparagraph (a)(1)(E) of this Code section for which bona fide conservation use qualification is sought; and
(6) No otherwise qualified property shall be denied current use assessment on the grounds that no soil map is available for the county in

which such property is located; provided, however, that, if no soil map is available for the county in which such property is located, the owner making an application for current use assessment shall provide the board of tax assessors with a certified soil survey of the subject property unless another method for determining the soil type of the subject property is authorized in writing by such board.

(c) For purposes of this article, the term "bona fide residential transitional property" means not more than five acres of tangible real property of a single owner which is private single-family residential owner occupied property located in a transitional developing area. Such classification shall apply to all otherwise qualified real property which is located in an area which is undergoing a change in use from single-family residential use to agricultural, commercial, industrial, office-institutional, multifamily, or utility use or a combination of such uses. Change in use may be evidenced by recent zoning changes, purchase by a developer, affidavits of intent, or close proximity to property which has undergone a change from single-family residential use. To qualify as residential transitional property, the valuation must reflect a change in value attributable to such property's proximity to or location in a transitional area.

(d) No property shall qualify for current use assessment under this Code section unless and until the owner of such property agrees by covenant with the appropriate taxing authority to maintain the eligible property in bona fide qualifying use for a period of ten years beginning on the first day of January of the year in which such property qualifies for such current use assessment and ending on the last day of December of the final year of the covenant period. After the owner has applied for and has been allowed current use assessment provided for in this Code section, it shall not be necessary to make application thereafter for any year in which the covenant period is in effect and current use assessment shall continue to be allowed such owner as specified in this Code section. At least 60 days prior to the expiration date of the covenant, the county board of tax assessors shall send by first-class mail written notification of such impending expiration. Upon the expiration of any covenant period, the property shall not qualify for further current use assessment under this Code section unless and until the owner of the property has entered into a renewal covenant for an additional period of ten years; provided, however, that the owner may enter into a renewal contract in the ninth year of a covenant period so that the contract is continued without a lapse for an additional ten years.

(e) A single owner shall be authorized to enter into more than one covenant under this Code section for bona fide conservation use property, provided that the aggregate number of acres of qualified property of such owner to be entered into such covenants does not exceed 2,000 acres. Any such qualified property may include a tract or tracts of land which are located in more than one county. A single owner shall be authorized to enter qualified property in a covenant for bona fide conservation use purposes and to enter

simultaneously the residence located on such property in a covenant for bona fide residential transitional use if the qualifications for each such covenant are met. A single owner shall be authorized to enter qualified property in a covenant for bona fide conservation use purposes and to enter other qualified property of such owner in a covenant for bona fide residential transitional use.

(f) An owner shall not be authorized to make application for and receive current use assessment under this Code section for any property which at the time of such application is receiving preferential assessment under Code Section 48-5-7.1 except that such owner shall be authorized to change such preferential assessment covenant in the manner provided for in subsection (s) of Code Section 48-5-7.1.

(g) Except as otherwise provided in this subsection, no property shall maintain its eligibility for current use assessment under this Code section unless a valid covenant remains in effect and unless the property is continuously devoted to an applicable bona fide qualifying use during the entire period of the covenant. An owner shall be authorized to change the type of bona fide qualifying conservation use of the property to another bona fide qualifying conservation use and the penalty imposed by subsection (l) of this Code section shall not apply, but such owner shall give notice of any such change in use to the board of tax assessors.

(h) If any breach of a covenant occurs, the existing covenant shall be terminated and all qualification requirements must be met again before the property shall be eligible for current use assessment under this Code section.

(i)

(1) If ownership of all or a part of the property is acquired during a covenant period by a person or entity qualified to enter into an original covenant, then the original covenant may be continued by such acquiring party for the remainder of the term, in which event no breach of the covenant shall be deemed to have occurred.

(2)

(A) As used in this paragraph, the term “contiguous” means real property within a county that abuts, joins, or touches and has the same undivided common ownership. If an applicant’s tract is divided by a county boundary, public roadway, public easement, public right of way, natural boundary, land lot line, or railroad track, then the applicant has, at the time of the initial application, a one-time election to declare the tract as contiguous irrespective of a county boundary, public roadway, public easement, public right of way, natural boundary, land lot line, or railroad track.

(B) If a qualified owner has entered into an original bona fide conservation use covenant and subsequently acquires additional qualified property contiguous to the property in the original covenant, the qualified owner may elect to enter the subsequently acquired

qualified property into the original covenant for the remainder of the ten-year period of the original covenant; provided, however, that such subsequently acquired qualified property shall be less than 50 acres.

(j)

(1) All applications for current use assessment under this Code section, including the covenant agreement required under this Code section, shall be filed on or before the last day for filing ad valorem tax returns in the county for the tax year for which such current use assessment is sought, except that in the case of property which is the subject of a reassessment by the board of tax assessors an application for current use assessment may be filed in conjunction with or in lieu of an appeal of the reassessment. An application for continuation of such current use assessment upon a change in ownership of all or a part of the qualified property shall be filed on or before the last date for filing tax returns in the year following the year in which the change in ownership occurred. Applications for current use assessment under this Code section shall be filed with the county board of tax assessors who shall approve or deny the application. If the application is approved on or after July 1, 1998, the county board of tax assessors shall file a copy of the approved application in the office of the clerk of the superior court in the county in which the eligible property is located. The clerk of the superior court shall file and index such application in the real property records maintained in the clerk's office. Applications approved prior to July 1, 1998, shall be filed and indexed in like manner without payment of any fee. If the application is not so recorded in the real property records, a transferee of the property affected shall not be bound by the covenant or subject to any penalty for its breach. The fee of the clerk of the superior court for recording such applications approved on or after July 1, 1998, shall be paid by the owner of the eligible property with the application for preferential treatment and shall be paid to the clerk by the board of tax assessors when the application is filed with the clerk. If the application is denied, the board of tax assessors shall notify the applicant in the same manner that notices of assessment are given pursuant to Code Section 48-5-306 and shall return any filing fees advanced by the owner. Appeals from the denial of an application by the board of tax assessors shall be made in the same manner that other property tax appeals are made pursuant to Code Section 48-5-311.

(2) If the final determination on appeal to superior court is to approve the application for current use assessment, the taxpayer shall recover costs of litigation and reasonable attorney's fees incurred in the action.

(3) Any final determination on appeal that causes a reduction in taxes and creates a refund that is owed to the taxpayer shall be paid by the tax commissioner to such taxpayer, entity, or transferee that paid the taxes within 60 days from the date of the final determination of value. Such refund shall include interest at the same rate specified in Code Section

48-2-35 which shall accrue from the due date of the taxable year in question or the date paid, whichever is later, through the date on which the final determination of value was made. In no event shall the amount of such interest exceed $5,000.00. Any refund paid after the sixtieth day shall accrue interest from the sixty-first day until paid with interest at the same rate specified in Code Section 48-2-35. The interest accrued after the sixtieth day shall not be subject to the limits imposed by this subsection. The tax commissioner shall pay the tax refund and any interest for the refund from current collections in the same proportion for each of the levying authorities for which the taxes were collected.

(4) For the purposes of this Code section, any final determination on appeal that causes an increase in taxes and creates an additional billing shall be paid to the tax commissioner as any other tax due. After the tax bill notice has been mailed out, the taxpayer shall be afforded 60 days from the date of the postmark to make full payment of the adjusted bill. Once the 60 day payment period has expired, the bill shall be considered past due and interest shall accrue from the original billing due date as specified in Code Section 48-2-40 without limit until the bill is paid in full. Once past due, all other fees, penalties, and late and collection notices shall apply as prescribed in this chapter for the collection of delinquent taxes.

(5) In the event such application is approved, the taxpayer shall continue to receive annual notification of any change in the fair market value of such property and any appeals with respect to such valuation shall be made in the same manner as other property tax appeals are made pursuant to Code Section 48-5-311.

(k)

(1) The commissioner shall by regulation provide uniform application and covenant forms to be used in making application for current use assessment under this Code section. Such application shall include an oath or affirmation by the taxpayer that he or she is in compliance with the provisions of paragraphs (3) and (4) of subsection (b) of this Code section, if applicable.

(2) The applicable local governing authority shall accept applications for approval of property for purposes of subparagraph (a)(2)(G) of this Code section and shall certify property to the local board of tax assessors as meeting or not meeting the criteria of such paragraph. The local governing authority shall not certify any property as meeting the criteria of subparagraph (a)(2)(G) of this Code section unless:

(A) The owner has submitted to the local governing authority:

(i) A plat of the tract in question prepared by a licensed land surveyor, showing the location and measured area of such tract;

(ii) A certification by a licensed professional engineer that the specific design used for the constructed storm-water wetland was recommended by the engineer as suitable for such site after

inspection and investigation; and
(iii) Information on the actual cost of constructing and estimated cost of operating the storm-water wetland, including without limitation a description of all incorporated materials, machinery, and equipment; and
(B) An authorized employee or agent of the local governing authority has inspected the site before, during, and after construction of the storm-water wetland to determine compliance with the requirements of subparagraph (a)(2)(G) of this Code section.
(k.1) In the case of an alleged breach of the covenant, the owner shall be notified in writing by the board of tax assessors. The owner shall have a period of 30 days from the date of such notice to cease and desist the activity alleged in the notice to be in breach of the covenant or to remediate or correct the condition or conditions alleged in the notice to be in breach of the covenant. Following a physical inspection of property, the board of tax assessors shall notify the owner that such activity or activities have or have not properly ceased or that the condition or conditions have or have not been remediated or corrected. The owner shall be entitled to appeal the decision of the board of tax assessors and file an appeal disputing the findings of the board of tax assessors. Such appeal shall be conducted in the same manner that other property tax appeals are made pursuant to Code Section 48-5-311. If the final determination on appeal to superior court is to reverse the decision of the board of tax assessors to enforce the breach of the covenant, the taxpayer shall recover costs of litigation and reasonable attorney's fees incurred in the action.
(l) A penalty shall be imposed under this subsection if during the period of the covenant entered into by a taxpayer the covenant is breached. The penalty shall be applicable to the entire tract which is the subject of the covenant and shall be twice the difference between the total amount of tax paid pursuant to current use assessment under this Code section and the total amount of taxes which would otherwise have been due under this chapter for each completed or partially completed year of the covenant period. No penalty shall be imposed until the appeal of the board of tax assessors' determination of breach is concluded. After the final determination on appeal, the taxpayer shall be afforded 60 days from issuance of the bill to make full payment. Once the 60 day payment period has expired, the bill shall be considered past due and interest shall accrue from the original billing due date as specified in Code Section 48-2-40 without limit until the bill is paid in full. Once past due, all other fees, penalties, and late and collection notices shall apply as prescribed in this chapter for the collection of delinquent taxes.
(m) Penalties and interest imposed under this Code section shall constitute a lien against the property and shall be collected in the same manner as unpaid ad valorem taxes are collected. Such penalties and interest shall be distributed pro rata to each taxing jurisdiction wherein current use

assessment under this Code section has been granted based upon the total amount by which such current use assessment has reduced taxes for each such taxing jurisdiction on the property in question as provided in this Code section.

(n) The penalty imposed by subsection (l) of this Code section shall not apply in any case where a covenant is breached solely as a result of:

(1) The acquisition of part or all of the property under the power of eminent domain;

(2) The sale of part or all of the property to a public or private entity which would have had the authority to acquire the property under the power of eminent domain; or

(3) The death of an owner who was a party to the covenant.

(o) The transfer of a part of the property subject to a covenant for a bona fide conservation use shall not constitute a breach of a covenant if:

(1) The part of the property so transferred is used for single-family residential purposes, starting within one year of the date of transfer and continuing for the remainder of the covenant period, and the residence is occupied within 24 months from the date of the start by a person who is related within the fourth degree of civil reckoning to an owner of the property subject to the covenant; and

(2) The part of the property so transferred, taken together with any other part of the property so transferred to the same relative during the covenant period, does not exceed a total of five acres;

and in any such case the property so transferred shall not be eligible for a covenant for bona fide conservation use, but shall, if otherwise qualified, be eligible for current use assessment as residential transitional property and the remainder of the property from which such transfer was made shall continue under the existing covenant until a terminating breach occurs or until the end of the specified covenant period.

(p) The following shall not constitute a breach of a covenant:

(1) Mineral exploration of the property subject to the covenant or the leasing of the property subject to the covenant for purposes of mineral exploration if the primary use of the property continues to be the good faith production from or on the land of agricultural products;

(2) Allowing all or part of the property subject to the covenant to lie fallow or idle for purposes of any land conservation program, for purposes of any federal agricultural assistance program, or for other agricultural management purposes;

(3) Allowing all or part of the property subject to the covenant to lie fallow or idle due to economic or financial hardship if the owner notifies the board of tax assessors on or before the last day for filing a tax return in the county where the land lying fallow or idle is located and if such owner does not allow the land to lie fallow or idle for more than two years of any five-year period;

(4)

(A) Any property which is subject to a covenant for bona fide conservation use being transferred to a place of religious worship or burial or an institution of purely public charity if such place or institution is qualified to receive the exemption from ad valorem taxation provided for under subsection (a) of Code Section 48-5-41. No person shall be entitled to transfer more than 25 acres of such person's property in the aggregate under this paragraph.
(B) Any property transferred under subparagraph (A) of this paragraph shall not be used by the transferee for any purpose other than for a purpose which would entitle such property to the applicable exemption from ad valorem taxation provided for under subsection (a) of Code Section 48-5-41 or subsequently transferred until the expiration of the term of the covenant period. Any such use or transfer shall constitute a breach of the covenant;
(5) Leasing a portion of the property subject to the covenant, but in no event more than six acres, for the purpose of placing thereon a cellular telephone transmission tower. Any such portion of such property shall cease to be subject to the covenant as of the date of execution of such lease and shall be subject to ad valorem taxation at fair market value;
(6) Allowing all or part of the property subject to the covenant on which a corn crop is grown to be used for the purpose of constructing and operating a maze so long as the remainder of such corn crop is harvested;
(7)
(A) Allowing all or part of the property subject to the covenant to be used for agritourism purposes.
(B) As used in this paragraph, the term "agritourism" means charging admission for persons to visit, view, or participate in the operation of a farm or dairy or production of farm or dairy products for entertainment or educational purposes or selling farm or dairy products to persons who visit such farm or dairy;
(8) Allowing all or part of the property which has been subject to a covenant for at least one year to be used as a site for farm weddings;
(9) Allowing all or part of the property which has been subject to a covenant for at least one year to be used to host not for profit equestrian performance events to which spectator admission is not contingent upon an admission fee but which may charge an entry fee from each participant;
(10) Allowing all or part of the property subject to the covenant to be used to host a not for profit rodeo event to which spectator admission and participant entry fees are charged in an amount that in aggregate does not exceed the cost of hosting such event;
(11)
(A) Allowing part of the property subject to the covenant to be used for solar generation of energy and conversion of such energy into heat or

electricity, and the sale of the same in accordance with applicable law.
(B) The provisions of subparagraph (A) of this paragraph shall not allow the portion of the property on which such solar energy generating equipment is located, as depicted by a boundary survey prepared by a licensed surveyor, and which is subject to an existing covenant to remain in the covenant. Such property shall be removed from the existing covenant at the time of the installation of the solar energy generating equipment and shall be subject to the penalty for breach of the covenant contained in subsection (q) of this Code section and shall be subject to ad valorem taxation at fair market value; or
(12)
(A) Allowing part of the property subject to the covenant to be used for farm labor housing. As used in this paragraph, the term "farm labor housing" means all buildings or structures used as living quarters when such housing is provided free of charge to workers who provide labor on agricultural property.
(B) The provisions of subparagraph (A) of this paragraph shall not allow the portion of the property on which such farm labor housing is located and which is subject to an existing covenant to remain in the covenant. Such property shall be removed from the existing covenant at the time construction of the farm labor housing begins and shall be subject to ad valorem taxation at fair market value.
(q) In the following cases, the penalty specified by subsection (l) of this Code section shall not apply and the penalty imposed shall be the amount by which current use assessment has reduced taxes otherwise due for the year in which the covenant is breached, such penalty to bear interest at the rate specified in Code Section 48-2-40 from the date of the breach:
(1) Any case in which a covenant is breached solely as a result of the foreclosure of a deed to secure debt or the property is conveyed to the lienholder without compensation and in lieu of foreclosure, if:
(A) The deed to secure debt was executed as a part of a bona fide commercial loan transaction in which the grantor of the deed to secure debt received consideration equal in value to the principal amount of the debt secured by the deed to secure debt;
(B) The loan was made by a person or financial institution who or which is regularly engaged in the business of making loans; and
(C) The deed to secure debt was intended by the parties as security for the loan and was not intended for the purpose of carrying out a transfer which would otherwise be subject to the penalty specified by subsection (l) of this Code section;
(2) Any case in which a covenant is breached solely as a result of a medically demonstrable illness or disability which renders the owner of the real property physically unable to continue the property in the qualifying use, provided that the board of tax assessors shall require satisfactory evidence which clearly demonstrates that the breach is the

result of a medically demonstrable illness or disability;
(3) Any case in which a covenant is breached solely as a result of an owner electing to discontinue the property in its qualifying use, provided such owner has renewed without an intervening lapse at least once the covenant for bona fide conservation use, has reached the age of 65 or older, and has kept the property in a qualifying use under the renewal covenant for at least three years. Such election shall be in writing and shall not become effective until filed with the county board of tax assessors;
(4) Any case in which a covenant is breached solely as a result of an owner electing to discontinue the property in its qualifying use, provided such owner entered into the covenant for bona fide conservation use for the first time after reaching the age of 67 and has either owned the property for at least 15 years or inherited the property and has kept the property in a qualifying use under the covenant for at least three years. Such election shall be in writing and shall not become effective until filed with the county board of tax assessors; or
(5) Any case in which a covenant is breached solely as a result of an owner that is a family owned farm entity as described in division (a)(1)(C)(iv) of this Code section electing to discontinue the property in its qualifying use on or after July 1, 2018, provided that the owner has renewed at least once, without an intervening lapse, the covenant for bona fide conservation use, has kept the property in a qualifying use under the renewal covenant for at least three years, and any current shareholder, member, or partner of such family owned farm entity has reached the age of 65 and such shareholder, member, or partner held some beneficial interest, directly or indirectly through a family owned farm entity, in the property continuously since the time the covenant immediately preceding the current renewal covenant was entered. Such election shall be in writing and shall not become effective until filed with the county board of tax assessors.
(r) Property which is subject to current use assessment under this Code section shall be separately classified from all other property on the tax digest; and such separate classification shall be such as will enable any person examining the tax digest to ascertain readily that the property is subject to current use assessment under this Code section. Covenants shall be public records and shall be indexed and maintained in such manner as will allow members of the public to locate readily the covenant affecting any particular property subject to current use assessment under this Code section. Based on information submitted by the county boards of tax assessors, the commissioner shall maintain a central registry of conservation use property, indexed by owners, so as to ensure that the 2,000 acre limitations of this Code section are complied with on a state-wide basis.
(s) The commissioner shall annually submit a report to the Governor, the

Department of Agriculture, the Georgia Agricultural Statistical Service, the State Forestry Commission, the Department of Natural Resources, and the University of Georgia Cooperative Extension Service and the House Ways and Means, Natural Resources and Environment, and Agriculture and Consumer Affairs committees and the Senate Finance, Natural Resources and Environment, and Agriculture and Consumer Affairs committees and shall make such report available to other members of the General Assembly, which report shall show the fiscal impact of the assessments provided for in this Code section and Code Section 48-5-7.5. The report shall include the amount of assessed value eliminated from each county's digest as a result of such assessments; approximate tax dollar losses, by county, to all local governments affected by such assessments; and any recommendations regarding state and local administration of this Code section and Code Section 48-5-7.5, with emphasis upon enforcement problems, if any, attendant with this Code section and Code Section 48-5-7.5. The report shall also include any other data or facts which the commissioner deems relevant.

(t) A public notice containing a brief, factual summary of the provisions of this Code section shall be posted in a prominent location readily viewable by the public in the office of the board of tax assessors and in the office of the tax commissioner of each county in this state.

(u) Reserved.

(v) Reserved.

(w) At such time as the property ceases to be eligible for current use assessment or when any ten-year covenant period expires and the property does not qualify for further current use assessment, the owner of the property shall file an application for release of current use treatment with the county board of tax assessors who shall approve the release upon verification that all taxes and penalties with respect to the property have been satisfied. After the application for release has been approved by the board of tax assessors, the board shall file the release in the office of the clerk of the superior court in the county in which the original covenant was filed. The clerk of the superior court shall file and index such release in the real property records maintained in the clerk's office. No fee shall be paid to the clerk of the superior court for recording such release. The commissioner shall by regulation provide uniform release forms.

(x) Notwithstanding any other provision of this Code section to the contrary, in any case where a renewal covenant is breached by the original covenantor or a transferee who is related to that original covenantor within the fourth degree by civil reckoning, the penalty otherwise imposed by subsection (l) of this Code section shall not apply if the breach occurs during the sixth through tenth years of such renewal covenant, and the only penalty imposed shall be the amount by which current use assessment has reduced taxes otherwise due for each year in which such renewal covenant was in effect, plus interest at the rate specified in Code Section 48-2-40 from the date the covenant is breached.

(y) The commissioner shall have the power to make and publish reasonable rules and regulations for the implementation and enforcement of this Code section. Without limiting the commissioner's authority with respect to any other such matters, the commissioner may prescribe soil maps and other appropriate sources of information for documenting eligibility as a bona fide conservation use property. The commissioner also may provide that advance notice be given to taxpayers of the intent of a board of tax assessors to deem a change in use as a breach of a covenant.
(z) The governing authority of a county shall not publish or promulgate any information which is inconsistent with the provisions of this chapter.

History
Code 1981, § 48-5-7.4, enacted by Ga. L. 1991, p. 1903, § 6; Ga. L. 1992, p. 6, § 48; Ga. L. 1993, p. 947, §§ 1-6; Ga. L. 1994, p. 428, §§ 1, 2; Ga. L. 1996, p. 1021, § 1; Ga. L. 1998, p. 553, §§ 3, 4; Ga. L. 1998, p. 574, § 1; Ga. L. 1999, p. 589, § 2; Ga. L. 1999, p. 590, § 1; Ga. L. 1999, p. 656, § 1; Ga. L. 2000, p. 1338, § 1; Ga. L. 2002, p. 1031, §§ 2, 3; Ga. L. 2003, p. 271, § 2; Ga. L. 2003, p. 565, § 1; Ga. L. 2004, p. 360, § 1; Ga. L. 2004, p. 361, § 1; Ga. L. 2004, p. 362, §§ 1, 1A; Ga. L. 2005, p. 60, § 48/HB 95; Ga. L. 2005, p. 222, §§ 1, 2/HB 1; Ga. L. 2006, p. 685, § 1/HB 1293; Ga. L. 2006, p. 819, § 1/HB 1502; Ga. L. 2007, p. 90, § 1/HB 78; Ga. L. 2007, p. 608, § 1/HB 321; Ga. L. 2008, p. 1149, §§ 1, 2, 3/HB 1081; Ga. L. 2012, p. 763, § 1/HB 916; Ga. L. 2013, p. 141, § 48/HB 79; Ga. L. 2013, p. 655, § 1/HB 197; Ga. L. 2013, p. 683, § 1/SB 145; Ga. L. 2016, p. 583, § 1/HB 987; Ga. L. 2017, p. 9, § 1/HB 238; Ga. L. 2018, p. 910, § 1/SB 458; Ga. L. 2019, p. 1056, § 48/SB 52; Ga. L. 2024, p. 1052, § 5(9)/SB 448, effective July 1, 2024; Ga. L. 2025, p. 258, § 1/HB 90, see notes for effective date; Ga. L. 2025, p. 618, § 1/HB 129, effective May 14, 2025.

End of Document

Appendix 2 The Official Code of Georgia Rules and Definitions

560-11-6-.01 Application of Chapter
Regulations in this Chapter apply to the current use valuation of property provided for in Georgia Code 48-5-7.4.
Authority: O.C.G.A. §§ 48-2-12, 48-5-7, 48-5-7.4, 48-5-269. **History.** Original Rule entitled "Application of Chapter" adopted. F. May 28, 1993; eff. June 17, 1993. **Repealed:** New Rule of same title adopted. F. Mar. 1, 1995; eff. Mar. 21, 1995. **Repealed:** New Rule of same title adopted. F. Mar. 4, 2004; eff. Mar. 24, 2004. **Amended:** F. Jun. 10, 2013; eff. Jun. 30, 2013.

560-11-6-.02 Definitions
For the purposes of implementing O.C.G.A. Section 48-5-7.4, O.C.G.A. Section 48-5-269 and these Regulations, the following terms are defined to mean:
(a) "Beneficial interest," in addition to legal ownership or control, means the right to derive any profit, benefit, or advantage by way of a contract, stock ownership or interest in an estate;
(b) "Contiguous" means real property within a county that abuts, joins, or touches and has the same undivided common ownership. If an applicant's tract is divided by a public roadway, public easement, public right of way, natural boundary, land lot line, or railroad track, then the applicant has, at the time of the initial application, a one-time election to declare the tract as contiguous irrespective of a county boundary, public roadway, public easement, public right of way, natural boundary, land lot line, or railroad track.
(c) "Continued Covenant" means a covenant entered and carried forward, for the remainder of the original or renewal covenant term, by a qualified subsequent owner who has acquired all or a part of a property;
(d) "Good Faith Production" means:
1. A viable utilization of the property for the primary purpose of any good faith production, including, but not limited to, subsistence farming or commercial production, from or on the land of agricultural products or timber;
2. The primary use of the property shall include, but not be limited to:
(i) Raising, harvesting, or storing crops;
(ii) Feeding, breeding, or managing livestock or poultry;
(iii) Producing plants, trees, fowl, or animals; or
(iv) Production of aquaculture, horticulture, floriculture, forestry, dairy, livestock, poultry, and apiarian products;
3. Factors which may be considered in determining if such property is primarily used for good faith production of agricultural products or timber may include, but are not limited to: (i) The nature of the terrain;
(ii) the density of the marketable product on the land;
(iii) the past usage of the land;
(iv) the economic merchantability of the agricultural product; and (v) the utilization or non-utilization of recognized care, cultivation, harvesting, and like practices applicable to the product involved and any implemented plans thereof; (e) "Maintenance in its natural condition" means to manage the land in such a manner that would not ruin, erode, harm, damage, or spoil the nature, distinctiveness,

identity, appearance, utility or function that originally characterized the property as environmentally sensitive under O.C.G.A. Section 48-5-7.4(a)(2);
(f) "Mineral exploration" means the examination and investigation of land by drilling, boring, sinking shafts, driving tunnels, or other means, for the purpose of discovering the presence and extent of valuable minerals. Such term does not include the excavation of any such minerals after discovery;
(g) "Primary purpose or primary use" means the principal use to which the property is devoted, as distinct from an incidental, occasional, intermediate or temporary use for some other purpose not detrimental to or in conflict with its primary purpose, i.e., the devotion to and utilization of the property for the full time necessary and customary to accommodate the predominant use, e.g. the growing season, the crop cycle or planting to harvest cycle; (h) "Qualifying use" means the primary use to which the property is devoted that qualifies the property for current use valuation under O.C.G.A. Section 48-5-7.4;
(I) “Renewal Covenant" means an additional ten-year covenant entered upon the expiration of a previous ten-year covenant; provided, however, that the owner may enter into a renewal contract in the ninth year of a covenant period;
(j) "Tract" means a parcel of property, less underlying property excluded from the covenants for residences, that is delineated by legal boundaries, levying authorities tax district boundaries, or other boundaries designated by the tax assessors to facilitate the proper identification of property on their maps and records.
(k) "Underlying Property" means the minimum lot size required for residential construction by local zoning ordinances or two acres, whichever is less for which the taxpayer has provided documents which delineate the legal boundaries so as to facilitate the proper identification of such property on the board of tax assessors maps and records.
Authority: O.C.G.A. §§ 48-2-12, 48-5-7.4, 48-5-269. **History.** Original Rule entitled “Definitions” adopted. F. May 28, 1993; eff. June 17, 1993. **Amended:** F. Jun. 10, 2013; eff. Jun. 30, 2013.

560-11-6-.03 Qualification Requirements
In addition to those requirements of O.C.G.A. 48-5-7.4, the following qualification requirements shall apply:
(a) Property that otherwise qualifies for current use valuation as bona fide agricultural property shall exclude the entire value of any residence and its ‘underlying property’. This provision for excluding the ‘underlying property’ of a residence from eligibility in the conservation use covenant shall only apply to property that is first made subject to a covenant or is subject to the renewal of a previous covenant. Additionally, the taxpayer shall provide any one of the following types of legal descriptions regarding such ‘underlying property’:
1. A plat of the ‘underlying property’ prepared by a licensed land surveyor, showing the location and measured area of the ‘underlying property’ in question;
2. A written legal description of the ‘underlying property’ delineating the legal metes and bounds and measured area of the ‘underlying property’ in question; or
3. Such other alternative property boundary description as mutually agreed upon by the taxpayer and county assessor. An acceptable alternative property boundary description may include a parcel map drawn by the county cartographer or GIS technician.
(b) The owner of a tract, lot, or parcel of land totaling less than 10 acres, after the appropriate underlying property is excluded for residential use, shall be required by the tax assessor to submit additional relevant records regarding proof of bona fide conservation use for qualified property that

is either first made subject to a covenant or is subject to a renewal of a previous covenant and the following provisions shall apply:
1. If the owner of the subject property provides proof that such owner has filed with the Internal Revenue Service a Schedule E, reporting farm related income or loss, or a Schedule F, with Form 1040, or, if applicable, a Form 4835, pertaining to such property, the provisions requiring additional relevant records regarding proof of bona fide conservation use, shall not apply to such property;
2. Prior to a denial of eligibility for conservation use assessment, the tax assessor shall conduct and provide proof of a visual on-site inspection of the property; and
3. The tax assessors shall provide reasonable notice to the property owner before conducting such visual, on-site inspection of the property for the purposes of determining final eligibility.
(c) No property shall qualify for current use valuation as residential transitional property unless it is devoted to use by a single family and occupied more or less continually by the owner as the primary place of abode and for which the owner is eligible to claim a homestead exemption. The property that otherwise qualifies for current use valuation as residential transitional property shall be limited to the real property consisting of the residential improvement and no more than the contiguous five acres of land;
(d) In determining whether or not an applicant or the property in question qualifies for current use valuation provided for environmentally sensitive properties, the board of tax assessors shall require the applicant to submit a certification by the Department of Natural Resources as required by O.C.G.A. 12-2-4(k) that the specific property is environmentally sensitive property as defined by O.C.G.A. 48-5-7.4. Additionally, the board of tax assessors may require accompanying documentation or information including but not limited to: 1. Evidence of the legal ownership of the property;
2. Evidence that the past usage of the property demonstrates it has not been developed or significantly altered or otherwise rendered unfit for its natural environmental purpose; and
3. Evidence that the property has been and will continue to be maintained in its natural condition; (e) In determining whether or not an applicant or the property in question qualifies for current use valuation provided for constructed storm water wetland conservation use properties, the board of tax assessors shall require the applicant to submit a certification by the Department of Natural Resources as required by O.C.G.A. 12-2-4 that the specific property is constructed storm-water wetlands of the free-water surface type property as defined by O.C.G.A. 48-5-7.4. Additionally, the board of tax assessors may require accompanying documentation or information including but not limited to:
1. Evidence of the legal ownership of the property;
2. A plat of the tract in question prepared by a licensed land surveyor, showing the location and measured area of the tract;
3. A certification by a licensed professional engineer that the specific design used for the constructed storm-water wetland was recommended by the engineer as suitable for such site after inspection and investigation; and
4. Information on the actual cost of constructing and an estimated cost of operating the storm-water wetland, including without limitation a description of all incorporated materials, machinery, and equipment.
(f) No property shall maintain current use valuation as constructed storm water wetland conservation use property unless the owner of such property files with the board of tax assessors on or before the last day for filing ad valorem tax returns for each tax year for which conservation use valuation is sought an annual inspection report from a licensed professional engineer certifying that as of the date

of such report the property is being maintained in a proper state of repair so as to accomplish the objectives for which it was designed.
(g) No property shall qualify for current use valuation as conservation use property if such valuation would result in any person who has a beneficial interest in such property receiving any benefit from current use valuation on more than 2,000 acres in this state in any tax year. Any person so affected shall be entitled to the benefits of current use valuation on no more than 2,000 acres of such land in this state;
(h) Except as necessary to affect the provisions of the 2,000-acre limitation, a taxing jurisdiction boundary, or to exclude any property which is under a separate covenant as residential transitional property, each covenant must encompass the entire tract of property for which the conservation use valuation is sought. In those instances where inclusion of the total acreage of a tract would cause the owner to exceed the 2,000-acre limitation, the owner shall be permitted to designate so much of a contiguous area of the tract that will equal but not exceed the 2,000-acre limitation.
Authority: O.C.G.A. §§ 48-2-12, 48-5-7, 48-5-7.4, 48-5-269. **History.** Original Rule entitled "Qualification Requirements" adopted. F. May 28, 1993; eff. June 17, 1993. **Repealed:** New Rule of same title adopted. F. Mar. 4, 2004; eff. Mar. 24, 2004. **Amended:** F. Jun. 10, 2013; eff. Jun. 30, 2013.

560-11-6-.04 Applications
(1) All applications for current use assessment shall be made using forms adopted by the commissioner for that purpose. Forms PT-283A, PT-283E, PT-283R, PT-283S (Rev. 09/06) and applicable questionnaires are hereby adopted and prescribed for use by the applicant seeking current use assessment. The application shall be filed with the board of tax assessors of the county in which the property is located. A board of tax assessors may not require additional information from an applicant for purposes of determining eligibility of property for current use assessment except as otherwise provided in O.C.G.A. § 48-5-7.4 and these regulations. However, the board of tax assessors must consider any additional information submitted by the applicant in support of their application for current use assessment.
(2) In those counties where U.S. Department of Agriculture, Natural Resources Conservation Service soil survey maps is available, it shall be the responsibility of the board of tax assessors to delineate the soil types on the tax records of the applicant's property.
(3) In those counties where the board of tax assessors has not been able to obtain U.S. Department of Agriculture, Natural Resources Conservation Service soil survey maps, the board of tax assessors shall determine the soil types of the applicant's property using the best information available.
(4) Applications for current use valuation provided for environmentally sensitive properties may be filed without certification by the Department of Natural Resources; provided, however, that the specific property is stipulated to be environmentally sensitive. Failure to file such certification with the board of tax assessors within thirty (30) days of the last day for filing the application for current use assessment may result in the application being denied by the board of tax assessors.
(5) Applications for current use valuation provided for constructed storm water wetland conservation use properties shall not be certified as meeting the criteria of bona fide constructed storm-water wetlands of the free-water surface type unless an authorized employee or agent of the local governing authority has inspected the site before, during, and after construction of the storm-water wetland to determine that the property is being used for controlling or abating pollution of surface or ground waters of this state by storm-water runoff or by otherwise enhancing the water quality of surface or ground waters of this state.

(6) Application for conservation use value assessment may be withdrawn prior to the current year's "final assessment" as defined in these regulations.
(7) If a qualified owner has entered into an original bona fide conservation use covenant and subsequently acquires additional qualified property contiguous to the property in the original covenant, the qualified owner may elect to enter the subsequently acquired qualified property into the original covenant for the remainder of the ten-year period of the original covenant subject to the following provisions:
(a) The subsequently acquired qualified property shall be less than 50 acres; and
(b) Such subsequently acquired property may not be subject to another existing current use covenant or preferential assessment.
(c) For the purpose of establishing the entry date of the original covenant, the assessor shall use the January 1st assessment date of the first year for which the original covenant is in effect.
(d) The covenant application for the contiguous acreage to be added to an existing covenant shall be made for the add-on acreage only and shall reference the existing original covenant by parcel number.
(8) When property receiving current use assessment and subject to a conservation use covenant is transferred to a new owner and the new owner fails to apply for continuation of the current use assessment on or before the deadline for filing tax returns in the year following the year in which the transfer occurred, such failure may be taken by the board of tax assessors as evidence that a breach of the covenant has occurred. In such event the board of tax assessors shall send to both the transferor and the transferee a notice of the board's intent to assess a penalty for breach of the covenant. The notice shall be entitled "Notice of Intent to Assess Penalty for Breach of a Conservation Use Covenant" and shall set forth the following information: (a) the requirement of the new owner of the property to apply for continuation of the current use assessment within thirty (30) days of the date of postmark of the notice;
(b) the requirement of the new owner of the property to continuously devote the property to an applicable bona fide qualifying use for the duration of the covenant; (c) the change to the assessment if the covenant is breached; and (d) the amount of penalty if the covenant is breached. (9) In the event the new owner fails to apply during the period provided for in paragraph (7) of this regulation, such failure may be taken by the board of tax assessors as further evidence the covenant has been breached due to the new owner's lack of qualification or intent not to continuously devote the property to an applicable bona fide qualifying use. In such event the board of tax assessors shall be authorized to declare the covenant in breach and assess a penalty. (10) When property receiving current use assessment and subject to a conservation use covenant is transferred to an estate or heirs by virtue of the death of a covenant owner, and the estate or heirs fail to apply for a continuation of the current use assessment on or before the deadline for filing tax returns in the year following the year in which the death occurred, such failure may be taken by the board of tax assessors as evidence that a breach of the covenant has occurred. In such event in which case the board of tax assessors shall send to any remaining parties to the covenant, whether the estate or the heirs a notice entitled "Notice of Intent to Terminate a Conservation Use Covenant." The notice shall set forth the following: (a) the requirement of the estate or heirs to the property currently receiving current use assessment to apply for a continuation of the current use assessment within thirty (30) days of the date of postmark of the notice;

(b) the requirement of the estate or heirs to the property currently receiving current use assessment to continuously devote the property to an applicable bona fide qualifying use for the duration of the covenant; and
(c) the change to the assessment if the covenant is breached. (11) In the event the estate or heirs fail to apply during the period provided for in paragraph (9) of this regulation, such failure may be taken by the board of tax assessors as further evidence the covenant has been breached due to the estate or heirs' lack of qualification or intent not to continuously devote the property to an applicable bona fide qualifying use. In such event the board of tax assessors shall be authorized to declare the covenant in breach without penalty. (12) All approved applications for current use assessment shall be filed with the clerk of the superior court in the county where the property is located.
(a) the fee of the clerk of the superior court for recording approved applications shall be paid by the owner of the property with the application for current use assessment. (b) the board of tax assessors shall collect the recording fee from the applicant seeking current use assessment and such recording fee to be in the amount provided for in Article 2 of Chapter 6 of Title 15 and shall be paid to the clerk of the superior court when the application is filed with the clerk.
(c) if the application for current use assessment is denied, the board of tax assessors shall notify the applicant in the same manner that notices of assessment are given pursuant to O.C.G.A. § 48-5-306 and shall return any filing fee paid by the applicant.
(13) At such time as property ceases to be eligible for current use assessment, the owner of the property shall file an application for release of current use assessment with the county board of tax assessors.
(a) The board of tax assessors shall approve the release upon verification that all taxes and penalties have been satisfied. (b) The board of tax assessors shall file the approved release in the office of the clerk of the superior court in the county in which the original covenant for current use assessment was filed. No fee shall be paid to the clerk of the superior court for recording such release.
Authority: O.C.G.A. §§ 48-2-12, 48-5-7, 48-5-7.4, 48-5-269, 48-5-306. **History.** Original Rule entitled "Applications" adopted. F. May 28, 1993; eff. June 17, 1993. **Repealed:** New Rule of same title adopted. F. Mar. 1, 1995; eff. Mar. 21, 1995. **Repealed:** New Rule of same title adopted. F. Feb. 24, 1997; eff. Mar. 16, 1997. **Repealed:** New Rule of same title adopted. F. Mar. 10, 1999; eff. Mar. 30, 1999. **Amended:** F. Feb. 2, 2000; eff. Feb. 22, 2000. **Repealed:** New Rule of same title adopted. F. Mar. 4, 2004; eff. Mar. 24, 2004. **Amended:** F. Dec. 20, 2006; eff. Jan. 9, 2007. **Repealed:** New Rule of same title adopted. F. Dec. 9, 2008; eff. Dec. 29, 2008. **Amended:** F. Jun. 10, 2013; eff. Jun. 30, 2013.

560-11-6-.05 Change of Qualifying Use
(1) During the covenant period the owner may change, without penalty, the use of the property from one qualifying use to another qualifying use, such as from timber land to agricultural land, but such owner shall be required to give notice of any such change to the board of tax assessors on or before the last day for the filing of a tax return in the county for the tax year for which the change is sought. Failure to so notify the board of tax assessors of the change in use may constitute a breach of covenant effective upon the date of discovery of the breach.
(2) When the qualifying use of property receiving current use assessment and subject to a conservation use covenant is changed to another qualifying use and the owner fails to notify the board of tax assessors on or before the deadline for filing tax returns in the year following the year in which the change in use occurred, such failure may be taken by the board of tax assessors as evidence that a breach of the covenant has occurred. In such event the board of tax assessors shall send to the owner a notice of the board's intent to assess a penalty for the breach of the covenant. The

notice shall be entitled "Notice of Intent to Assess Penalty for Breach of a Conservation Use Covenant" and shall set forth the following information:
(a) the requirement of the owner of the property currently receiving current use assessment to notify the board of tax assessors of the current qualifying use of the property within thirty (30) days of the date of postmark of the notice;
(b) the requirement of the new owner of the property currently receiving current use assessment to continuously devote the property to an applicable bona fide qualifying use for the duration of the covenant;
(c) the change to the assessment if the covenant is breached; and
(d) the amount of penalty if the covenant is breached.
(3) In the event the new owner fails to respond to the notice provided for in paragraph (2) of this regulation by providing information concerning the change in use of the property to the board of tax assessors, such failure may be taken by the board of tax assessors as further evidence the covenant has been breached due to the owner's lack of response. The board of tax assessors shall be authorized to declare the covenant in breach and assess a penalty.
(4) In those instances where the property owner has duly notified the tax assessors that the use of the property has been changed from one qualifying use to another qualifying use, the board of tax assessors shall re-calculate the current use valuation of the property for said tax year in accordance with the valuation standards and tables prescribed by these Regulations for the new qualifying use. However, the limitation on valuation increases or decreases provided for by O.C.G.A. § 48-5-269 shall be applied to the recomputed valuation as if the owner had originally covenanted the property in the new qualifying use.
(5) In addition to the provisions for property subject to the covenant to lie fallow or idle pursuant to O.C.G.A. § 48-5-7.4(p)(2), allowing conservation use property to lie fallow due to economic or financial hardship shall not be considered a change of qualifying use nor a breach of the covenant provided the owner notifies the board of tax assessors on or before the last day for filing a tax return in the county of the land lying fallow and does not allow the land to lie fallow for more than two years within any five-year period.
Authority: O.C.G.A. §§ 48-2-12, 48-5-7.4, 48-5-269. **History.** Original Rule entitled “Change of Qualifying Use” adopted. F. May 28, 1993; eff. June 17, 1993. **Amended:** F. Dec. 20, 2006; eff. Jan. 9, 2007. **Repealed:** New Rule of same title adopted. F. Dec. 9, 2008; eff. Dec. 29, 2008. **Amended:** F. Jun. 10, 2013; eff. Jun. 30, 2013.

560-11-6-.06 Breach of Covenant

(1) If a breach of covenant occurs during a tax year but before the tax rate is established for that year, the penalty for that partially completed year shall be calculated based upon the tax rate in effect for the immediately preceding tax year. However, the tax due for the partially completed year shall be the same as would have been due absent a breach.

(2) If a breach occurs on all or part of the property that was the subject of an original covenant and was transferred in accordance with O.C.G.A. § 48-5-7.4(i), then the breach shall be deemed to have occurred on all of the property that was the subject of the original covenant. The penalty shall be assessed pro rata against each of the parties to the covenant in proportion to the tax benefit enjoyed by each during the life of the original covenant.

(3) The breach shall be deemed to occur upon the occasion of any event which would otherwise disqualify the property from receiving the benefit of current use valuation. The lien against the property for penalties and interest shall attach as of the date of such disqualifying event.

(4) If a covenant is breached by the original covenantor or a transferee who is related to the original covenantor within the fourth degree of civil reckoning, and where such breach occurs during the sixth through tenth years of a renewal covenant, the penalty imposed shall be the amount by which current use assessment has reduced taxes otherwise due for each year in which such renewal covenant was in effect, plus interest at the rate specified in O.C.G.A. § 48-2-40 from the date the covenant was breached.

(5) Before a penalty is assessed, notice shall be provided to the taxpayer by the board of tax assessors that the covenant has been breached. This notice shall include the specific grounds of the breach, provide to the taxpayer notice to cease and desist the alleged breach activity, and notify the taxpayer that they have thirty (30) days to correct the breach.

(6) If the board of tax assessors determines that a breach has occurred and the taxpayer has not corrected the situation within the time limit specified, the taxpayer has the right to appeal the determination of the breach to the board of equalization as provided in O.C.G.A. § 48-5-311.

Authority: O.C.G.A. §§ 48-2-12, 48-2-40, 48-5-7.4, 48-5-269. **History.** Original Rule entitled "Breach of Covenant" adopted. F. May 28, 1993; eff. June 17, 1993. **Repealed:** New Rule of same title adopted. F. Mar. 10, 1999; eff. Mar. 30, 1999. **Repealed:** New Rule of same title adopted. F. Dec. 9, 2008; eff. Dec. 29, 2008. **Amended:** F. Jun. 10, 2013; eff. Jun. 30, 2013.

560-11-6-.07 Valuation of Qualified Property

Annually, and in accordance with the provisions and requirements of O.C.G.A. 48-5-269, the Commissioner shall propose and promulgate by regulation as specified by the Georgia Administrative Procedure Act, tables and standards of value for current use valuation of properties whose qualifying use is as bona fide conservation use properties. Once adopted by the Commissioner, these tables and standards of value shall be published and otherwise furnished to the boards of tax assessors and shall serve as the basis upon which current use valuation of such qualified properties shall be calculated for the applicable tax year. (a) Conservation use land shall be divided into two use groups consisting of nine soil productivity classes each. These two use groups shall be agricultural land (crop land and pastureland) and timber land. The Commissioner shall determine the appropriate soil characteristics or site index factors for each of these eighteen soil productivity classes for use as a guide for the assessors. In those counties where the Soil Conservation Service of the U.S. Department of Agriculture has classified the soil according to its productivity, the Commissioner shall instead prepare and publish a table converting the Soil Conservation Service's codes into the eighteen soil productivity classes. (b) The state shall be divided into the following areas for the purpose of accumulating the income and market information necessary to determine conservation use values: 1. For the purpose of determining the income of crop land and pasture land, the state shall be divided into an appropriate grouping of the nine crop-reporting districts as delineated by the Georgia Agricultural Statistical Service and which shall be referred to as agricultural districts; 2. For the purpose of determining the income of timber land, the agricultural districts shall be combined into timber zones as follows: agricultural districts #1, #2 and #3 shall compose timber zone #1, agricultural districts #4, #5 and #6 shall compose timber zone #2, and

agricultural districts #7, #8 and #9 shall compose timber zone #3; 3. For the purpose of determining the market value of agricultural land and timber land, the state shall be divided into an appropriate grouping of the nine crop-reporting districts as delineated by the Georgia Agricultural Statistical Service. Such areas shall be referred to as market regions.
(c) Sixty-five percent of the conservation use value shall be attributable to the capitalization of net income from the property and this component of total value shall be determined as follows: 1. For crop land, the income valuation increment of the conservation use valuation shall be based on the five-year weighted average of per-acre net income from those major predominant acreage crops harvested in at least 125 counties of Georgia ("base crops"). In making this calculation, the Commissioner, utilizing the latest information either published or about to be published in the Georgia Department of Agriculture's edition of Georgia Agricultural Facts and the United States Department of Agriculture Economic Research Service's Costs of Production-Major Field Crops, shall: (i) For each year, determine for each of the nine agricultural districts the yield per acre for each of the base crops; (ii) For each year, determine for each of the nine agricultural districts the acres harvested of each of the separate base crops and the total acres harvested of all the base crops; (iii) For each year, determine a state-wide price received per unit of yield for each of the base crops; (iv) For each year, determine a state-wide cost of production consisting of the typical costs incurred in the production of the base crops, including, but not limited to, the reasonable cost of planting, harvesting, overhead, interest on operating loans, insurance and management; (v) For each year, using the determinations herein, compute for each of the nine agricultural districts, the weighted net income per acre by summing the results of the computation of each base crop's net income obtained by multiplying the yield per acre times the percentage of total acreage times the price received and then making a reduction to account for the cost of production; (vi) Compute for each of the nine agricultural districts, the per acre income valuation by capitalizing the average per acre weighted net income before property taxes, utilizing the rate of capitalization provided for in O.C.G.A. 48-5-269 plus the effective ad valorem tax rate; 2.(i) For pasture land, the income valuation increment of the conservation use valuation shall be based on the five-year weighted average of per-acre rental rates of pasture property. In making this calculation, the Commissioner, utilizing the latest information available, shall: (ii) Compute for each of the nine agricultural districts, the per acre income valuation by capitalizing the average per acre rental rates weighted by the acreage of hay harvested each year utilizing the rate of capitalization provided for in O.C.G.A. 48-5-269; 3.(i) The income valuation derived for crop land and pasture land shall be combined into the income valuation for agricultural land by calculating and applying a weighted average of all crop and pasture acreage in each agricultural district. (ii) Using soil productivity data from the Soil Conservation Service of the U.S. Department of Agriculture, determine productivity influence factors by calculating the relationships between the volumes of corn that will grow on the soils contained within each of the nine productivity classes. Apply these factors to the per acre income valuation of agricultural land to determine the income valuations for each of the nine soil productivity classes. 4. For timber land, the income valuation increment of the conservation use valuation shall be based on the five-year weighted average of per-acre net income from hardwood and softwood harvested in Georgia. In making this calculation the Commissioner shall: (i) For each timber category and zone, determine for the immediately preceding five years for which information is available, the unit prices received by the sellers of standing timber in Georgia from reports received by the Commissioner of actual sales, from information furnished by the Georgia Forestry Commission, from commercially prepared publications of average sales prices, or from a combination of these sources;

(ii) For each timber category and zone, determine the average volumes of the various types of timber harvested annually in Georgia; (iii) For each timber category and zone, compute the gross income each year from the harvests of timber by multiplying the unit price for each year times the annual average harvest volumes of each type of timber harvested; (iv) For each timber zone, determine the acres of softwood timber land and hardwood timber land; (v) For each timber zone, compute the weighted gross income per acre for each year by dividing the gross income from the harvest of softwoods each year by the acreage of softwood timberland; dividing the gross income from the harvest of hardwoods each year by the acreage of hardwood timberland and weighting the two resulting per acre gross incomes by the percentage of acres of softwood and hardwood timberland to total acres of timberland; (vi) For each timber zone, determine the costs of production of timber for each year including, but not limited to, the cost of site preparation, planting, seedlings, prescribed burnings, management, marketing costs and ad valorem taxes due on the harvest or sale of timber; (vii) For each timber zone, determine the acreages of timberland annually receiving production treatments, i.e. site preparation, planting and burning; (viii) For each timber zone, compute the production expenses per acre incurred each year by multiplying the expense by the appropriate factor, i.e. multiply the cost of site preparation per acre by the percentage of acres annually receiving this treatment, multiply the harvest tax millage by the weighted gross income per acre; (ix) For each timber zone, compute the net income per acre for each year by subtracting the production expenses incurred during the year from the weighted gross income per acre for that year;
(x) For each timber zone, calculate the per acre income valuation by capitalizing the average per acre net income before property taxes, utilizing the rate of capitalization provided for in O.C.G.A. 48-5-269 plus the effective ad valorem tax rate; (xi) Determine productivity influence factors by calculating the relationships between the volumes of Loblolly Pine grown on each of the nine productivity classes of soil and apply these factors to the per acre income valuation for the benchmark land, to determine the income valuations for each of the nine soil productivity classes. (d) Thirty-five percent of the conservation use value shall be attributable to values produced by a market study consisting of sales data from arm's length bona fide sales of comparable real property with and for the same existing use. In determining this increment of total value, the Commissioner shall: 1. Gather a statistically valid sample of qualified sales of agricultural and timber properties; 2. Calculate a residual land value for each sale in the sample by adjusting the sales price to remove any portion representing value attributable to any component of the sale other than the land; 3. Utilizing the residual land value sale prices, determine, as far as is practical, the relationships between the average sales price per acre for each of the nine soil productivity classes in each of the market regions. Environmental sensitive properties and constructed storm water wetland conservation use properties shall be classified by the board of tax assessors as being within the timber land use group and shall be valued according to the current use value determined for timber land of the same or similar soil productivity class.
(f) The current use value for land lying under water, such as ponds, lakes or streams, shall be the value determined for the lowest productivity level of the predominate adjacent land use. (g) Land utilized for an orchard or vineyard shall be classified as crop land. The trees, shrubs or vines shall be considered an improvement to the land and separately valued. (h) Current use valuation for qualified bona fide residential transitional property shall be determined annually by the board of tax assessors by the consideration, as applicable, of the current use of such property, its annual productivity, if any, and sales data of comparable real property with and for the same existing use. (i) Except as otherwise provided, the total current use valuation for any property, including qualified improvements, whose

qualifying use is as bona fide conservation use property for any year during the covenant period shall not be increased or decreased by more than three percent from the current use valuation for the immediately preceding tax year or be increased or decreased during the entire covenant period by more than 34.39 percent from its current use valuation for the first year of the covenant period. The limitations imposed herein shall apply to the total value of all the conservation use property that is the subject of an individual covenant including any improvements that meet the qualifications set forth in O.C.G.A. 48-5-7.4(a)(1); provided, however, that in the event the owner changes the use of any portion of the land, such as from timber land to agricultural land, or adds or removes therefrom any such qualified improvements, the limitations imposed by this subsection shall be recomputed as if the new uses and improvements were in place at the time the covenant was originally entered. This limitation on increases or decreases shall not apply to the current use valuation of residential transitional property.

Authority: O.C.G.A. §§ 48-2-12, 48-5-7, 48-5-7.4, 48-5-269. **History.** Original Rule entitled "Valuation of Qualified Property" adopted. F. May 28, 1993; eff. June 17, 1993. **Repealed:** New Rule of same title adopted. F. Mar. 4, 2004; eff. Mar. 24, 2004. **Amended:** F. Jun. 10, 2013; eff. Jun. 30, 2013.

560-11-6-.08 Appeals

(1) Applications for current use valuation as conservation use property or residential transitional property provided by O.C.G.A. Section 48-5-7.4 shall be approved or denied by the county board of tax assessors. If the application is denied, the board of tax assessors shall notify the applicant in the same manner that notices of assessment are given pursuant to O.C.G.A. Section 48-5-306. Such notice shall include the following simple non-technical assessment reason in bold font "**CONSERVATION USE COVENANT APPLICATION DENIED."** Appeals from the denial of an application shall be made in the same manner, according to the same time requirements, and decided in the same manner that other ad valorem tax assessment appeals are made pursuant to O.C.G.A. Section 48-5-311.

(2) For the first year of the covenant period the taxpayer shall be notified by the board of assessors of the current use valuation placed on the property for that year. Appeals shall be made and decided in the same manner as other ad valorem tax assessment appeals are made and decided pursuant to O.C.G.A. Section 48-5-311.

(3) During the covenant period the taxpayer shall be given notification of any change in the current use valuation made by the board of tax assessors for the then current tax year. Appeals shall be made and decided in the same manner as other ad valorem tax assessment appeals are made and decided pursuant to O.C.G.A. Section 48-5-311.

(4) Appeals regarding the current use valuation of conservation use property under paragraphs (2) and (3) of this regulation may be made contesting the board of tax assessor's initial determination or subsequent change of the qualifying use of the property, the soil classification of any part or all of the qualified property, the valuation of any qualified improvements, the assessment ratio utilized with regard to the qualified property; as well as with regard to any alleged errors that may have been made by the assessors in the application of the tables and standards of value prescribed by the Commissioner. An appeal, however, may not be made to the local board of tax assessors concerning the tables or standards of value prescribed by the Commissioner pursuant to Regulation 560-11-6-.09. (5) The tax assessors shall continue to notify the taxpayer of any changes to the fair market value of the covenanted property, and such notice shall conform to the provisions of O.C.G.A. Section 48-

5-306. A taxpayer desiring to appeal such changes shall do so in the same manner as other assessment appeals are made pursuant to O.C.G.A. Section 48-5-311.
Authority: O.C.G.A. §§ 48-2-12, 48-5-7.4, 48-5-269, 48-5-306, 48-5-311. **History.** Original Rule entitled "Appeals" adopted. F. May 28, 1993; eff. June 17, 1993. **Amended:** F. Jun. 10, 2013; eff. Jun. 30, 2013.

560-11-6-.09 Table of Conservation Use Land Values

(1) For the purpose of prescribing the 2022 current use values for conservation use land, the state shall be divided into the following nine Conservation Use Valuation Areas (CUVA I through CUVA 9) and the following accompanying table of per acre land values shall be applied to each acre of qualified land within the CUVA for each soil productivity classification for timber land (WI through W9) and agricultural land (Al through A9):

(a) CUVA counties: Bartow, Catoosa, Chattooga, Dade, Floyd, Gordon, Murray, Paulding, Polk, Walker, and Whitfield. Table of per acre values: WI 957, W2 859, W3 780, W4 715, W5 656, W6 607, W7 569, W8 522, W9 476, Al 1,739, A2 1,644, A3 1,524, A4 1,397, AS 1,259, A6
1,126, A7 1,001, A8 878, A9 751;

(b) CUVA #2 counties: Barrow, Cherokee, Clarke, Cobb, Dawson, DeKalb, Fannin, Forsyth, Fulton, Gilmer, Gwinnett, Hall, Jackson, Lumpkin, Oconee, Pickens, Towns, Union, Walton, and White. Table ofper acre values: WI 1,296, W2 1,174, W3 1,058, W4 958, W5 882, W6 829, W7 781, W8 717, W9 650, Al 1,905, A2 1,699, A3 1,511, A4 1,334, A5 1,195, A6 1,068, A7 957, A8
868, A9 781;

(c) CUVA #3 counties: Banks, Elbert, Franklin, Habersham, Hart, Lincoln, Madison, Oglethorpe, Rabun, Stephens, and Wilkes. Table of per acre values: WI 1,271, W2 1,106, W3 998, W4 958,
W5 882, W6 807, W7 679, W8 552, W9 462, Al 1,450, A2 1,319, A3 1,180, A4 1,045, A5 91 1, A6 822, A7 675, A8 564, A9 476;

(d) CUVA #4 counties: Carroll, Chattahoochee, Clayton, Coweta, Douglas, Fayette, Haralson, Harris, Heard, Henry, Lamar, Macon, Marion, Meriwether, Muscogee, Pike, Schley, Spalding, Talbot, Taylor, Troup, and Upson. Table ofper acre values: WI 935, W2 837, W3 759, W4 696,
W5 605, W6 564, W7 490, W8 424, W9 344, Al 1,188, A2 1,065, A3 975, A4 871, AS 765, A6 634, A7 550, A8 426, A9 305;

(e) CUVA #5 counties: Baldwin, Bibb, Bleckley, Butts, Crawford, Dodge, Greene, Hancock, Houston, Jasper, Johnson, Jones, Laurens, Monroe, Montgomery, Morgan, Newton, Peach, Pulaski, Putnam, Rockdale, Taliaferro, Treutlen, Twiggs, Washington, Wheeler, and Wilkinson. Table of per acre values: WI 796, W2 737, W3 677, W4 620, W5 559, W6 503, W7 440, W8 381, W9 316, Al 880, A2 766, A3 712, A4 650, A5 580, A6 493, A7 404, A8 319, A9 232;

(f) CUVA #6 counties: Bulloch, Burke, Candler, Columbia, Effingham, Emanuel, Glascock, Jefferson, Jenkins, McDuffie, Richmond, Screven, and Warren. Table of per acre values: WI 787, W2 723, W3 660, W4 601, W5 536, W6 475, W7 412, W8 347, W9 283, Al 999, A2 876, A3 803, A4 737, AS 650, A6 541, A7 440, A8 337, A9 236;

(g) CUVA #7 counties: Baker, Calhoun, Clay, Decatur, Dougherty, Early, Grady, Lee, Miller, Mitchell, Quitman, Randolph, Seminole, Stewart, Sumter, Terrell, Thomas, and Webster. Table of per acre values: WI 843, W2 767, W3 699, W4 627, W5 553, W6 483, W7 412, W8 337, W9 266, Al 1,161, A2 1,052, A3 935, A4 813, AS 697, A6 584, A7 451, A8 341, A9 230;

(h) CUVA #8 counties: Atkinson, Ben Hill, Berrien, Brooks, Clinch, Coffee, Colquitt, Cook, Crisp, Dooly, Echols, Irwin, Jeff Davis, Lanier, Lowndes, Telfair, Tift, Turner, Wilcox, and Worth. Table of per acre values: WI 917, W2 831, W3 744, W4 660, W5 573, W6 490, W7 403, W8 319, W9 259, Al 1,174, A2 1,109, A3 1,001, A4 893, AS 784, A6 677, A7 522, A8 424, A9 312;

(i) CUVA #9 counties: Appling, Bacon, Brantley, Bryan, Camden, Charlton, Chatham, Evans, Glynn, Liberty, Long, McIntosh, Pierce, Tattnall, Toombs, Ware, and Wayne. Table of per acre values: WI 929, W2 837, W3 759, W4 675, W5 586, W6 505, W7 419, W8 334, W9 259, Al 1,087, A2 1,047, A3 940, A4 837, AS 733, A6 627, A7 522, A8 416, A9 312.

Statutory Authority: O.C.G.A. 48-2-12, 48-5-7, 48-5-7.4, 48-5-269.