

# Gordon County Board of Assessors

## Members

Frank Sullivan, Chairman  
Stephanie Jones  
Penny Rickett



Chief Appraiser  
Dana Burch  
Deputy Chief Appraiser  
Ashley Bailey

The following pages contain information pertaining to The Conservation Use Covenant Exemption. If your property meets the necessary requirements, applications can be obtained in the Gordon County Tax Assessors Office. Please be aware that each application requires a \$25.00 recording fee. This fee can be paid by cash or check made payable to "The Gordon County Clerk of Court". Upon approval, this fee is collected in order to have the application recorded into the deed records in The Clerk of Courts office. Should your application be denied any paid application fees will be refunded. More information about Conservation Use Covenant Exemptions, other applicable exemptions, as well as any questions concerning your property can be obtained in The Gordon County Tax Assessors Office or through any of the resources provided below.

Gordon County Tax Assessors Office  
Located in The Gordon County Government Plaza  
215 N. Wall Street – P.O. Box 533  
Calhoun, GA 30703  
Phone: 706-629-6812  
Email: [appraisalstaff@gordoncounty.org](mailto:appraisalstaff@gordoncounty.org)  
Office Hours: Monday-Friday, 8:30 a.m.-5:00 p.m.

[www.gordonassessors.com](http://www.gordonassessors.com)

Handwritten signature of Frank Sullivan in cursive.

Frank Sullivan, Chairman-Board of Assessors

Handwritten signature of Dana Burch in cursive.

Dana Burch, Chief Appraiser

Handwritten signature of Ashley Bailey in cursive.

Ashley Bailey, Deputy Chief Appraiser

**O.C.G.A. § 48-5-7.4**

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**\*\*\* Current Through the 2014 Regular Session \*\*\***

**TITLE 48. REVENUE AND TAXATION  
CHAPTER 5. AD VALOREM TAXATION OF PROPERTY  
ARTICLE 1. GENERAL PROVISIONS**

**O.C.G.A. § 48-5-7.4 (2014)**

**§ 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**

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 habitat 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;

subject to a covenant or is subject to a renewal of a previous covenant. 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 of this paragraph, requiring additional relevant records regarding proof of bona fide conservation use, shall not apply to such property. 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;

(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;

(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

**(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) 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:**

**(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 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**

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

(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.

(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

# Agricultural Preferential Assessment and Current Use Valuation and Timber Taxation

- Which is better for me as a Georgia landowner: fair market value (FMV), Agricultural Preferential Assessment, or Current Use Valuation of my land?

It really depends on your planned use for the land over the life of the 10 year covenant (legal agreement) you would enter with the county. For qualified landowners planning to continue the land use in agricultural or forest production, either program can earn tax benefits and serve as an incentive for continued agricultural and forest production. Agricultural Preferential Assessment generally provides a 25 percent tax advantage over fair market value (FMV) all across Georgia.

Current Use Valuation can offer significant savings, in some cases greater than 50 percent from FMV in North Georgia. Current Use Valuation and FMV come closer together in South Georgia. Thus, there may be smaller tax advantages for Current Use Valuation in some South Georgia counties compared to Agricultural Preferential Assessment.

Alternatively, to maintain greater flexibility over the use of your land, accept FMV as a basis for your ad valorem taxes. Check with your county tax assessor to get exact figures for tax benefits under either program.

- Why should I be interested in Agricultural Preferential Assessment for ad valorem taxation?

All land owners in Georgia who qualify for Agricultural Preferential Assessment are entitled to have their property valued for assessment at 75 percent of FMV for ad valorem taxation. In most cases, a 25 percent tax savings will be realized with Agricultural Preferential Assessment. However, Agricultural Preferential Assessment values change as fast as FMV changes and offer no degree of certainty on the property tax burden.



floriculture, forestry, dairy, livestock, poultry and apiarian products".

- **What is the time frame for sign-up for Agricultural Preferential Assessment or Current Use Valuation of my land?**

The earliest anyone may sign up for Agricultural Preferential and Current Use is January 1 of each year. The length of the regular sign up period varies by county from March 1 to April 1. It is April 1 in most counties. So, check with your county tax assessor's office. In addition, landowners may apply for covenants during any property tax appeal following reassessment.

- **How much land can I enter into Agricultural Preferential or Conservation Use covenants?**

Up to 2,000 acres in Georgia can be entered in Conservation Use covenants. At the same time, up to 2,000 *other* acres in Georgia may be entered into Agricultural Preferential Assessment. Presently, there appears to be no minimum acreage for Current Use Valuation. But, landowners with less than 10 acres must give additional proof that they really farm. In addition, Georgia law prohibits family farm corporations owning more than 3,000 acres in Georgia from entering *any* Current Use covenant.

- **What happens if I am presently enrolled in a Current Use covenant, own less than 3,000 acres in Georgia, but plan to purchase additional land in Georgia that would raise my total owned above 3,000 acres?**

The 3,000 acre owned acres limit applies only to family farm corporations. The best guess is that these type owners would be allowed to keep the present covenants without a breach. However, they probably would not be permitted to enter land in additional covenants once family farm corporation ownership exceeds 3,000 acres. Consult your tax advisor or attorney.

- **How many Current Use covenants can I have? Does all of my land have to be in the same county?**

You may have a separate covenant for each legally definable tract of land you own. No one covenant can cross county lines or state boundaries. Separate covenants can be held in separate Georgia counties. Tract means a parcel of property with boundaries designated by tax assessors to facilitate proper identification of the property on their maps and records. So, for your particular situation find out what the tax assessor requires for tract definition.

With Current Use Valuation, Georgia law states that the land underlying the house is part of the covenant and is valued according to the Current Use table of values. The house in which you live is also part of the covenant, but is valued according to FMV. More importantly, total value changes under a Current Use covenant (including the house) are limited to +/- 3 percent per year up to +/-34.39 percent over the 10 year life of the covenant.

- Can I sell my house and yard that is located on Agricultural Preferential or Current Use covenant land, or rent it out, without breaking my covenant agreement, even when the remaining land stays in the qualifying use?

Agricultural Preferential assessment does not apply to a residence and lot located on the agricultural or forest property. Therefore, it appears that the house and yard may be considered separately from the Agricultural Preferential covenant. Renting the residence does not appear to violate the covenant if use of the remaining land is not affected. However, be sure to check with your county tax assessor *before* making any changes in ownership, or renting, of the house and yard.

Current Use valuation does not apply to a residence but does apply to the lot on which the house is located on the agricultural or forest property under covenant. Therefore, it appears that the house and yard may not be considered for sale separately from the Conservation Use covenant. Renting the residence does not appear to violate the covenant if use of the remaining land is not affected. However, be sure to check with your county tax assessor *before* making any changes in ownership, or renting, of the house and yard.

- Are there any special cases where Agricultural Preferential Assessment *may* be a better deal for me than Current Use Valuation?

Yes, there are at least two. First, in some South Georgia counties Current Use values and FMV are relatively close together. This is because much land in South Georgia is already in its highest and best use in the current market, agriculture and forestry. In these situations Agricultural Preferential Assessment, with a 25 percent tax break over FMV, *may* be better for you than Current Use valuation. Check with your county tax assessor on the exact figures.

Another special case where Agricultural Preferential Assessment *could* be a better tax break for you than Current Use valuation is where there are relatively few acres in a tract but a large value in

**Yes, these rights are specifically spelled out in the law. However, the person with whom you lease or rent land *must otherwise qualify* for the program.**

- **The law for Current Use Valuation says something about at least 50 percent of the property has to be in the qualifying use. What does this mean about the other one-half of the property? Can smaller portions be in other uses as long as at least 50 percent is maintained in the qualifying use?**

**The law states that no other type business may be operated on the unused portion. In addition, the unused portion must be minimally managed to prevent significant erosion or other environmental problems. If you have questions about your specific case, check with your county tax assessor *before* you change use on *any* portions of your covenant lands.**

- **Can members of my family build a home and live on Current Use covenant land?**

**Yes. Any family member, who is kin to the original covenant holder, at least to the fourth degree of civil reckoning, can build a home and live on land (up to 5 acres) enrolled in a Current Use covenant, without penalty during the life of the original covenant. The fourth degree of civil reckoning is defined as: brother/sister, father/mother, grand father/grand mother, son/daughter, grand son/grand daughter. After transfer of covenant property to the family member, the home must be built and occupied by the family member within one year and remain so for the duration of the original covenant.**

- **What happens if the original covenant holder dies during the life of the covenant or cannot carry out the requirements of the covenant?**

**If the original covenant holder dies before the Current Use covenant or the Agricultural Preferential covenant expires, the agreement is nullified. Also, when a public body (government) acquires the land through eminent domain, the covenant is canceled. If the covenant is breached because of foreclosure or medically documented illness, the covenant is breached. But, only the property tax savings incurred in that particular year will be forfeited.**

- **What do I do if I want to enter my land in a Current Use covenant but feel that I may want to develop some of the land before the 10 years is up?**

- **What is residential transitional property? How do I know if I have some? What is it worth?**

**It is an owner occupied single family residence and up to five acres of contiguous land in an area that is changing rapidly from residential to a more commercial or industrial use. The value of residential transitional property is determined by the county board of tax assessors by the consideration, as applicable, of the current use of the property, its annual productivity and sales data of comparable real property with and for the same existing use. A qualified applicant enters a 10 year covenant with the county to keep the property in residential use.**

- **What is environmentally sensitive property? How do I find out if I have some? What are the advantages/disadvantages of having land classified as environmentally sensitive? How is it valued?**

**It is mountain lands, wetlands, ground water recharge areas, undeveloped barrier islands, habitats of endangered species and river corridors. The landowner must submit a certification by the Department of Natural Resources that the specific property is environmentally sensitive. It is valued according to the Conservation Use group of agricultural or forest land that it most nearly resembles. Classifying land as environmentally sensitive and entering a Current Use covenant provides a tax break for maintaining that land in its natural condition. However, there are tax penalties if the natural condition is not maintained.**

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**[Next](#) | [Up](#) | [Previous](#)**

**[Next: Timber Taxation](#) | [Up: Answers to Frequently Asked](#) | [Previous: Introduction](#)  
[Warnell School of Forest Resources](#)**

# Questions and Concerns about the Conservation Use Covenant Program?

Can I "renew" my CUVA in year nine and it continue on?

48-5-7.4(d) ending on the last day of December of the final year of the covenant period.

The application and all laws indicate the said covenant period is no more than 10 years per covenant.

What if I want to give my children, grandchildren, niece or nephew etc. land to build a house on, does this breach my covenant?

NO – you can deed up to 5 acres to kin in the 5<sup>th</sup> degree of reckoning for the sole purpose of building a home.

Can I change the use of my property during a covenant? Yes, as long as it stays in a good faith farming use...so you can cut the trees to make more pasture or crop land...as well as decide to plan a pasture with a crop of trees. You need to contact the Assessor's office of this change. If it is timber and you harvest the trees and then replant this is just like harvesting any other crop.

Who comes up with these Values for the price per acre of land in Conservation Use Covenant?

The Ga. Department of Revenue Local Government Services Division determines the values after consulting with Department of Agriculture, Ga. Agricultural Statistical Service, Ga. Forestry Commission, Department of Natural Resources and the Cooperative Extension Service.

As you can see a large group of experts on this type of land are used in determining the values.

After I sign up for a CUVA and my property is valued using the CUVA schedules how much can my property value increase?

560-11-6.07 (l) can not increase or decrease during the covenant period more than 3% in one year and cannot exceed 34.39% in the covenant period.

I heard Gordon County changed all the soil types for the exemption and the types are valued higher?

The county did not change any soil types, we took the soil maps provided by the 1965 Soil Study done by the Soil Conservation Office and put those soil types on an over lay to put over our parcel lines to more "accurately" divide the soil types up into the soil productivity class it needs to be placed in.

Why is the land where my house not included in CUVA any longer?

House Bill 916 that went into effect on May 1, 2012 and amended O.C.G.A. 48-5-7.4 (b) says to exclude the entire value of any residence and its underlying property, and underlying property means the minimum lot size required for residential construction by local zoning ordinance or 2 acres, whichever is less.

Can you breach without a penalty at any age or for medical reasons?

Yes – 48-5-7.4(q)(3) such owner has renewed and completed on covenant period and entered into an additional covenant period for at least 3 years and age 65 can elect to discontinue to qualifying use without penalty.

And 48-5-7.4(q)(2) says any case in which the breach is the result of a medically demonstrable illness or disability which renders the owner of the property physically unable to continue the property in the qualifying use.

Why did my value not increase at all in 2009, 2010 and 2011 and now its jumping up in value? House Bill 233 effective February 2009 stated that due to economic stress that the value of property in the state of Georgia could not change without significant change, such as adding a structure.

### APPLICATION AND QUESTIONNAIRE FOR CURRENT USE ASSESSMENT OF BONA FIDE AGRICULTURAL PROPERTY

To the Board of Tax Assessors of \_\_\_\_\_: In accordance with the provisions of O.C.G.A. § 48-5-7.4, I submit this application and the completed questionnaire on the back of this application for consideration of current use assessment on the property described herein. Along with this application, I am submitting the fee of the Clerk of Superior Court for recording such application if approved.

Name of owner (individual(s), family owned farm entity, trust, estate, non-profit conservation organization or club) – The name of each individual and the percentage interest of each must be listed on the back of this application. For special rules concerning Family Farm Entities and the maximum amount of property that may be entered into a covenant, please consult the County Board of Tax Assessors

Owner's mailing address			City, State, Zip	Number of acres included in this application. Agricultural Land: _____ Timber Land: _____
Property location (Street, Route, Hwy, etc.)			City, State, Zip of Property	Covenant Acres _____ Total Acres _____
District	Land Lot	Sublot & Block	Recorded Deed Book/Page	List types of storage and processing buildings:

#### AUTHORIZED SIGNATURE

I, the undersigned, do hereby solemnly swear, covenant and agree that all the information contained above, as well as the information provided on the questionnaire, is true and correct to the best of my knowledge and that the above described property qualifies under the ownership and land use provisions of O.C.G.A. § 48-5-7.4. I further swear that I am authorized to sign this application on behalf of the owner(s) making application and that I have shown the percentage interest for each of the individuals having an ownership right to this property on the back of this application form. I am also aware that certain penalty provisions are applicable if this covenant is breached.

Signature of Taxpayer or Taxpayer's Authorized Representative \_\_\_\_\_ Date Application Filed \_\_\_\_\_  
 \_\_\_\_\_ Sworn to and subscribed before me this \_\_\_\_ day of \_\_\_\_\_  
 Signature of Taxpayer or Taxpayer's Authorized Representative  
 (Please have additional taxpayers sign on reverse side of application) \_\_\_\_\_ Notary Public

If denied, Georgia law O.C.G.A. § 48-5-7.4 provides that the applicant may appeal in the same manner as other property appeals are made pursuant to O.C.G.A. § 48-5-311.

#### FOR TAX ASSESSORS USE ONLY

MAP & PARCEL NUMBER	TAX DISTRICT	TAXPAYER ACCOUNT NUMBER	YEAR COVENANT:
If transferred from Preferential Agricultural Assessment, provide date of transfer: _____	If applicable, covenant is a renewal for tax year: Begin: Jan 1, ____ Ends: Dec 31, ____  Pursuant to O.C.G.A. § 48-5-7.4(d) a taxpayer may enter into a renewal contract in the 9th year of a covenant period so that the contract is continued without a lapse for an additional 10 years.	If applicable, covenant is a continuation for tax year: Begin: Jan 1, ____ Ends: Dec 31, ____  If continuing a covenant where part of the property has been transferred, list Original Covenant Map and Parcel Number: _____	

Approved: \_\_\_\_\_ Date: \_\_\_\_\_  
 \_\_\_\_\_  
 Board of Tax Assessors \_\_\_\_\_ Date \_\_\_\_\_

Denied: \_\_\_\_\_ Date \_\_\_\_\_ If denied, the County Board of Tax Assessors shall issue a notice to the taxpayer in the same manner as all other notices are issued pursuant to O.C.G.A. Section 48-5-305.

**Answers to Frequently Asked Questions about  
Agricultural Preferential Assessment,  
Current Use Valuation, and Timber Taxation**



Prepared by:

- Coleman Dangerfield Jr.      Extension Agricultural Economist, UGA  
 Bob Izlar                      Executive Director, Georgia Forestry Association  
 Robert Ray Jr.              Legislative Director, Georgia Farm Bureau Federation  
 Kevin Johnson              Forestry Specialist, Georgia Forestry Commission

The Cooperative Extension Service, The University of Georgia College of Agricultural and Environmental Sciences offers educational programs, assistance and materials to all people without regard to race, color, national origin, age, sex or handicap status.

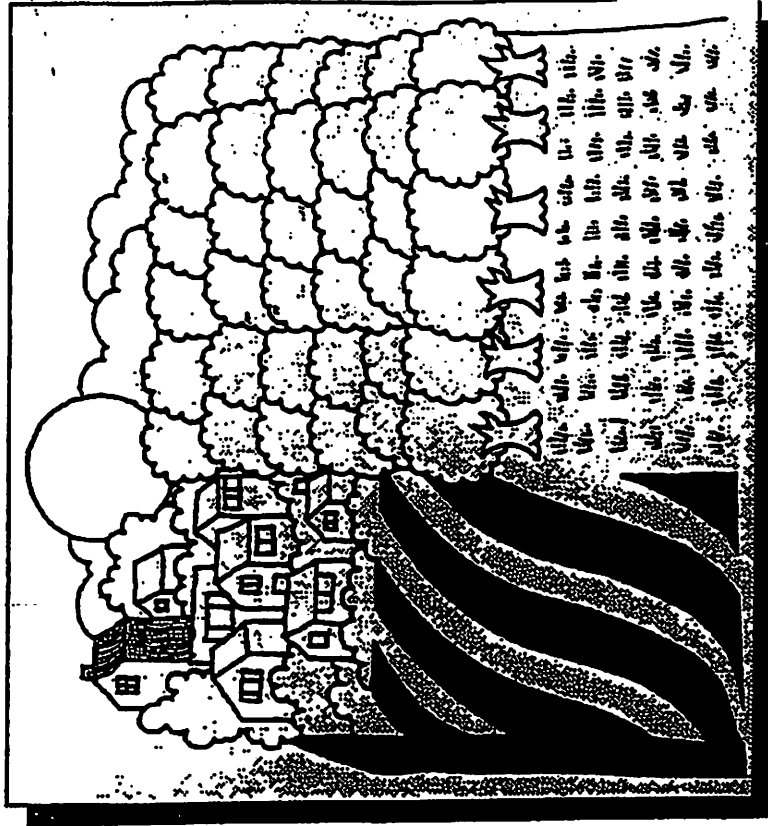
**AN EQUAL OPPORTUNITY EMPLOYER**

**AG. ECON. 95-038**      **May 1995**

Issued in furtherance of Cooperative Extension work, Acts of May 8 and June 30, 1914. The University of Georgia College of Agricultural and Environmental Sciences and the U.S. Department of Agriculture cooperating.

**C. Wayne Jordan, Associate Dean for Extension**

**Answers to Frequently Asked Questions about  
Agricultural Preferential Assessment,  
Current Use Valuation, and Timber Taxation**



**A presentation of questions and answers collected  
over the past several years for ad valorem tax issues  
in Georgia**

**Cooperative Extension Service  
The University of Georgia College of Agricultural  
and Environmental Sciences, Athens**

**RELATED PUBLICATIONS**

**TAX INCENTIVES FOR THE GEORGIA LANDOWNER**, University of Georgia Cooperative Extension Service, Bulletin 1089, Athens, May 1993.

**FUNDAMENTALS OF APPEALING PROPERTY TAXES**, University of Georgia Cooperative Extension Service, Extension Agricultural Economics, Bulletin AG.ECON.94-033, May 1994.

**HOW AGRICULTURAL AND FORESTRY PROPERTY AND IMPROVEMENTS ARE VALUED FOR COUNTY AD VALOREM TAXES IN GEORGIA**, University of Georgia Cooperative Extension Service, Extension Agricultural Economics, Bulletin AG.ECON.92-026R, Revised July 1994.

**"GEORGIA CONSERVATION USE TABLES OF VALUES FOR 1995," FOREST RESOURCE NOTES**, No. 73, University of Georgia Cooperative Extension Service, Extension Forest Resources, January 1995.

**COUNTY AD VALOREM TAXES AFFECTING AGRICULTURE AND FORESTRY: HISTORY, TRENDS, LEGISLATION, AND RELATED ISSUES IN GEORGIA**, University of Georgia Cooperative Extension Service, Extension Agricultural Economics, Bulletin AG.ECON.95-039, May 1995.

**ACKNOWLEDGEMENTS**

The authors appreciate the careful review of this publication by the following individuals:

- Angela Anderson . . . . . Georgia Cooperative Extension Service
- Jim Davis . . . . . Georgia Association of Assessing Officials
- John Keys . . . . . Association County Commissioners of Georgia
- R.W. Schermerhorn . . . . . Barrow County Forest Property Owner
- Larry Griggers . . . . . Georgia Department of Revenue

**TABLE OF CONTENTS**

- Acknowledgements . . . . . 1
- Introduction . . . . . 1
- Agricultural Preferential Assessment and  
Current Use Valuation . . . . . 2
- Timber Taxes . . . . . 13
- Resources . . . . . 18
- Related Publications . . . . . 19



Where timber has been acquired prior to January 1, 1992, the harvest of such timber shall be a taxable event and shall be treated as an owner harvest unless it has been previously taxed in which case there is no tax liability. However, the reporting requirement and payment of taxes is the responsibility of the owner of the standing timber instead of the underlying landowner. The lump sum sale could have been made on December 31, 1991, or July 4, 1988, there is no difference; the timber is taxable at harvest in either case.

I intend to sell my timber on a per unit basis with a large advance payment on the sale. Will this be handled as a lump sum sale, unit price sale or combination of the two?

This will be handled as a unit price sale with quarterly filing and payment of taxes as cutting progresses. If the advance payment is a large percentage of the total anticipated sales revenue, it may be advisable to set aside sufficient monies from the advance to make the quarterly tax payments.

My tax consultant has suggested that I split the payment for a timber sale between two years for Federal tax purposes. Do I pay the ad valorem tax up front on the whole amount or can I pay the tax as I receive future payment(s)?

The ad valorem tax will be due on the entire amount when the sale is final. The future payments can be thought of as a "loan" to the purchaser. To split the ad valorem tax between two years would require that two separate sales be made.

How confidential are these PT-283T and PT-283TQ reports? I don't want everybody to know my business.

Form PT-283T states that "Reports to the local county authorities shall be confidential, shall not be revealed to any person other than authorized officials and shall be exempt from disclosure under Article 4 of Chapter 18 of Title 50." PT-283TQ goes directly to the Revenue Commissioner in Atlanta and is confidential under O.C.G.A. Section 48-2-15.

## AGRICULTURAL PREFERENTIAL ASSESSMENT AND CURRENT USE VALUATION

Which is better for me as a Georgia landowner: fair market value (FMV) Agricultural Preferential Assessment, or Current Use Valuation of my land?

It really depends on your planned use for the land over the life of the year covenant (legal agreement) you would enter with the county. For qualified landowners planning to continue the land use in agricultural forest production, either program can earn tax benefits and serve as incentive for continued agricultural and forest production. Agricultural Preferential Assessment generally provides a 25 percent tax advantage over fair market value (FMV) all across Georgia.

Current Use Valuation can offer significant savings. In some cases greater than 50 percent from FMV in North Georgia. Current Use Valuation and FMV come closer together in South Georgia. Thus, there may be small tax advantages for Current Use Valuation in some South Georgia counties compared to Agricultural Preferential Assessment.

Alternatively, to maintain greater flexibility over the use of your land accept FMV as a basis for your ad valorem taxes. Check with your county tax assessor to get exact figures for tax benefits under either program.

Why should I be interested in Agricultural Preferential Assessment for valorem taxation?

All land owners in Georgia who qualify for Agricultural Preferential Assessment are entitled to have their property valued for assessment at a percent of FMV for ad valorem taxation. In most cases, a 25 percent savings will be realized with Agricultural Preferential Assessment. However, Agricultural Preferential Assessment values change as fast as FMV changes and offer no degree of certainty on the property tax burden.

**How is the tax collected when the owner harvests timber from his own lands rather than selling it on the open market?**

Until January 1, 1996 the owner who harvests his own timber is required to file form PT-283T quarterly to the Board of Tax Assessors in each county from which timber was harvested. Reports are due within 45 days of the end of the calendar quarter and shall contain the volume of timber harvested by product class (softwood pulpwood, softwood chip-n-saw, etc). The tax is computed by the local county Board of Tax Assessors who will multiply the volume of each product class times an average price per product class unit (\$/cord, \$/MBF, etc.) as supplied by the Department of Revenue. The total value of all product classes will then be multiplied by the millage rate to determine the tax. The local county tax commissioner will then bill the owner for the tax in that quarter. The owner has 30 days from receipt of the bill to pay the tax.

Beginning January 1, 1996 owners harvesting their own timber will use the annual millage rate used for the previous year in the county rather than the millage rate at harvest. Also, the assessor will supply the owner harvester with an annual table of harvest values rather than quarterly values. In addition, the owner harvester shall pay the harvest tax within 45 days of the end of the quarter when harvest occurred when submitting the PT-283T form to the county assessor's office.

**What will be the source of the price information used in computing tax liability on owner harvested timber?**

The Department of Revenue is charged with preparing a table of standing timber values (unit prices). In preparing this table the DOR may consider three sources of information: commercially available reports, information prepared by the Georgia Forestry Commission and reports received by the DOR. Form PT-283TQ supplied to the DOR by timber purchasers on a quarterly basis will be an important source of price information. The local board of tax assessors will use the most recent price table to determine the fair market value of owner harvested timber.

**How is the tax collected when the sale or harvest cannot be readily classified as a lump sum sale, a unit price sale or an owner harvest?**

**What are the Conservation Uses for Current Use Valuation?**

Conservation Uses required for Current Use Valuation are good faith agricultural/forest production, and environmentally sensitive land including: "raising, harvesting or storing crops; feeding, breeding or managing livestock or poultry; producing plants, trees, fowl or animals; or the production of aquaculture, horticulture, floriculture, forestry, dairy, livestock, poultry and apian products".

**What is the time frame for sign-up for Agricultural Preferential Assessment or Current Use Valuation of my land?**

The earliest anyone may sign up for Agricultural Preferential and Current Use is January 1 of each year. The length of the regular sign up period varies by county from March 1 to April 1. It is April 1 in most counties. So, check with your county tax assessor's office. In addition, landowners may apply for covenants during any property tax appeal following reassessment.

**How much land can I enter into Agricultural Preferential or Conservation Use covenants?**

Up to 2,000 acres in Georgia can be entered in Conservation Use covenants. At the same time, up to 2,000 other acres in Georgia may be entered into Agricultural Preferential Assessment. Presently, there appears to be no minimum acreage for Current Use Valuation. But, landowners with less than 10 acres must give additional proof that they really farm. In addition, Georgia law prohibits family farm corporations owning more than 3,000 acres in Georgia from entering any Current Use covenant.

**What happens if I am presently enrolled in a Current Use covenant, own less than 3,000 acres in Georgia, but plan to purchase additional land in Georgia that would raise my total owned above 3,000 acres?**

The 3,000 acre owned-acres limit applies only to family farm corporations. The best guess is that these type owners would be allowed to keep the present covenants without a breach. However, they probably would not be permitted to enter land in additional covenants once family farm corporation ownership exceeds 3,000 acres. Consult your tax advisor or attorney.

same existing use. A qualified applicant enters a 10 year covenant with the county to keep the property in residential use. . .

What is environmentally sensitive property? How do I find out if I have some? What are the advantages/disadvantages of having land classified as environmentally sensitive? How is it valued?

It is mountain lands, wetlands, ground water recharge areas, undeveloped barrier islands, habitats of endangered species and river corridors. The landowner must submit a certification by the Department of Natural Resources that the specific property is environmentally sensitive. It is valued according to the Conservation Use group of agricultural or forest land that it most nearly resembles. Classifying land as environmentally sensitive and entering a Current Use covenant provides a tax break for maintaining that land in its natural condition. However, there are tax penalties if the natural condition is not maintained.

## TIMBER TAXATION

What is this timber harvest tax I have been hearing about?

Starting on January 1, 1992, standing timber will be assessed only once for ad valorem tax purposes upon its sale or harvest if there was no sale. Timber will not be assessed annually as in the past. However, land used for growing timber will continue to be subject to annual ad valorem taxation. The new timber tax is computed by multiplying 100% of the timber's fair market value (sales price) times the applicable millage rate for each taxing jurisdiction.

What kind of timber is taxed?

All standing timber (stumpage) is taxable when sold or harvested for processing into softwood and hardwood pulpwood, chip-and-saw logs, sawtimber, poles, posts and fuel wood. The raw forest products themselves (e.g., sawlogs) are not taxable, only the standing timber. Other items that are non-taxable under this law include orchard trees, ornamentals or Christmas trees; straw, cones, leaves or turpentine; bark or stumps not

medically unable to continue the land in its qualifying use, the covenant ends. Finally, if your land is taken from you through foreclosure or condemnation, the covenant ends. Otherwise, to get out of the covenant early you must pay a tax penalty equal to twice the tax benefit enjoyed to date plus interest.

What are the penalties for breach of the Agricultural Preferential and Current Use covenants? Who pays the penalties?

Penalties for the Agricultural Preferential covenant are assessed as the tax benefits enjoyed during only the year of the breach, times a factor of: 5 if breached during the 1<sup>st</sup> or 2<sup>nd</sup> year, 4 if breached during the 3<sup>rd</sup> or 4<sup>th</sup> year, 3 if breached during the 5<sup>th</sup> or 6<sup>th</sup> year, or 2 if breached during the 7<sup>th</sup>, 8<sup>th</sup>, 9<sup>th</sup>, or 10<sup>th</sup> year. The land owner in the original covenant pays the penalty.

Breaching a Conservation Use covenant results in a penalty that applies to the entire tract under the original covenant, even if the breach occurred on only a small area under covenant. The penalty paid by the original covenant holder will be an amount equal to twice the property tax savings incurred from the year the covenant was entered until it was breached, plus interest.

In the event that a portion of the land under a Conservation Use covenant is sold to a qualifying landowner, who later breaks the covenant, penalties also apply to the entire tract under the original covenant. Under this condition, there will be a pro-rata assessment of the penalty against each of the parties of the covenant in proportion to the tax benefit enjoyed. This means that the original covenant holder will pay a fine based on the tax benefits enjoyed for all the acres from beginning of the covenant up to the time of sale of land and of the breach. The subsequent covenant holder would pay a fine based on the tax benefits enjoyed from the time of covenant land purchase up to the time of the covenant breach. Please note that the penalty plus interest constitutes a lien against the property.

Can I change agricultural/forestry uses of the Current Use covenant land during the 10 year covenant period?

Yes. You can change among good faith production of agriculture or forestry crops provided that you notify the county tax assessor in writing of the intended use change. Failure to notify constitutes a breach of the covenant with penalties as described above. You can only change to the

Can members of my family build a home and live on Current Use covenant land?

Yes. Any family member, who is kin to the original covenant holder, at least to the fourth degree of civil reckoning, can build a home and live on land (up to 5 acres) enrolled in a Current Use covenant, without penalty during the life of the original covenant. The fourth degree of civil reckoning is defined as: brother/sister, father/mother, grand father/grand mother, son/daughter, grand son/grand daughter. After transfer of covenant property to the family member, the home must be built and occupied by the family member within one year and remain so for the duration of the original covenant.

What happens if the original covenant holder dies during the life of the covenant or cannot carry out the requirements of the covenant?

If the original covenant holder dies before the Current Use covenant or the Agricultural Preferential covenant expires, the agreement is nullified. Also, when a public body (government) acquires the land through eminent domain, the covenant is canceled. If the covenant is breached because of foreclosure or medically documented illness, the covenant is breached. But, only the property tax savings incurred in that particular year will be forfeited.

What do I do if I want to enter my land in a Current Use covenant but feel that I may want to develop some of the land before the 10 years is up?

The best approach would be to enroll only land that you intend to keep in the qualifying uses for the life of the covenant. This means to create a new legal description for separate tracts.

How much is my land worth under a Current Use covenant? Who decides what it is worth? How is a particular piece of land given a value?

Current Use land value is based on its use, location and soil productivity. Annually the Georgia Department of Revenue publishes a table of values for all Conservation Use land in Georgia. The table of values is available from your county tax assessor's office, your University of Georgia Cooperative Extension Service County Office, the Georgia Forestry Association, the Georgia Farm Bureau Federation, and the Georgia Forestry Commission.

- 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 the penalty if the covenant is breached.

In the event of divorce, the original parties to the covenant remain liable for any breach of the covenant. Responsibility for penalties due to a covenant breach should be specified in divorce decrees, contracts, etc.

What is the status of my house and yard if I am currently enrolled in an Agricultural Preferential or Current Use covenant and also live on the property?

For Agricultural Preferential covenants, the home and up to 5 acres surrounding the house are excluded from the covenant. Therefore, the house and up to 5 acres of contiguous land are valued according to FMV and face no covenant restrictions. Furthermore, the value of the house and lot can fluctuate annually with FMV.

With Current Use Valuation, Georgia law states that the land underlying the house is part of the covenant and is valued according to the Current Use table of values. The house in which you live is also part of the covenant, but is valued according to FMV. More importantly, total value changes under a Current Use covenant (including the house) are limited to +/- 3 percent per year up to +/-34.39 percent over the 10 year life of the covenant.

Can I sell my house and yard that is located on Agricultural Preferential or Current Use covenant land, or rent it out, without breaking my covenant agreement, even when the remaining land stays in the qualifying use?

Agricultural Preferential assessment does not apply to a residence and lot located on the agricultural or forest property. Therefore, it appears that the house and yard may be considered separately from the Agricultural Preferential covenant. Renting the residence does not appear to violate the covenant if use of the remaining land is not affected. However, be sure to check with your county tax assessor before making any changes in ownership, or renting, of the house and yard.

### APPLICATION AND QUESTIONNAIRE FOR CURRENT USE ASSESSMENT OF BONA FIDE AGRICULTURAL PROPERTY

To the Board of Tax Assessors of GORDON County: In accordance with the provisions of O.C.G.A. § 48-5-7.4, I submit this application and the completed questionnaire on the back of this application for consideration of current use assessment on the property described herein. Along with this application, I am submitting the fee of the Clerk of Superior Court for recording such application if approved.

Name of owner (individual(s), family owned farm entity, trust, estate, non-profit conservation organization or club) – The name of each individual and the percentage interest of each must be listed on the back of this application. For special rules concerning Family Farm Entities and the maximum amount of property that may be entered into a covenant, please consult the County Board of Tax Assessors

**Name of Owner**

Owner's mailing address  <b>Owner's Mailing Address</b>	City, State, Zip  ATLANTA, GA 30318	Number of acres included in this application.  Agricultural Land: _____  Timber Land: _____  Covenant Acres <b>84.00</b>  Total Acres <b>84.00</b>
Property location (Street, Route, Hwy, etc.)  <b>Property location address</b>	City, State, Zip of Property:  ,	

District	Land Lot	Sublot & Block	Recorded Deed Book/Page	List types of storage and processing buildings:  <b>List any barn, shed or building associated with the qualified agriculture use</b>
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**AUTHORIZED SIGNATURE**

**Owner signature and date.** \_\_\_\_\_

I, the undersigned, certify that the information contained above, as well as the information provided on the questionnaire, is true and correct and that I am the owner of the property described herein. I further swear that I am authorized to sign this application on behalf of the owner(s) making application and that I have shown the percentage interest for each of the individuals having an ownership right to this property on the back of this application form. I am also aware that certain penalty provisions are applicable if this covenant is breached.

Signature of Taxpayer or Taxpayer's Authorized Representative \_\_\_\_\_ Date Application Filed \_\_\_\_\_

Signature of Taxpayer or Taxpayer's Authorized Representative (Please have additional taxpayers sign on reverse side of application) \_\_\_\_\_ Sworn to and subscribed before me this \_\_\_\_ day of \_\_\_\_\_

\_\_\_\_\_  
Notary Public

If denied, Georgia law O.C.G.A. § 48-5-7.4 provides that the applicant may appeal in the same manner as other property appeals are made pursuant to O.C.G.A. § 48-5-311.

**FOR TAX ASSESSORS USE ONLY**

MAP & PARCEL NUMBER 000 000	TAX DISTRICT 01	TAXPAYER ACCC	<b>Notary signature date and stamp.</b>
If transferred from Preferential Agricultural Assessment, provide date of transfer: _____	If applicable, covenant is a renewal for tax year: Begin: Jan 1, ____ Ends: Dec 31, ____  Pursuant to O.C.G.A. § 48-5-7.4(d) a taxpayer may enter into a renewal contract in the 9th year of a covenant period so that the contract is continued without a lapse for an additional 10 years.	If applicable, covenant is a continuation for tax year: Begin: Jan 1, 2015 Ends: Dec 31, 2024  If continuing a covenant where part of the property has been transferred, list Original Covenant Map and Parcel Number: _____	

Approved: \_\_\_\_\_ Date: \_\_\_\_\_  
 Board of Tax Assessors \_\_\_\_\_ Date: \_\_\_\_\_

Denied: \_\_\_\_\_ Date: \_\_\_\_\_ If denied, the County Board of Tax Assessors shall issue a notice to the taxpayer in the same manner as all other notices are issued pursuant to O.C.G.A. Section 48-5-306

ALL APPLICANTS, other than single titled owners, must list below each individual's name that owns a beneficial interest in the property described in this application, the percentage interest of each, the relationship of each (if the applicant is a family farm entity), and all other information applicable to this application.

Each Person's Name having any beneficial interest in the property described in this application. (If this form does not contain sufficient lines to list all owners, please attach list providing all information requested for each individual.)	Relationship (complete only if application is for a family farm entity)	Percent interest owned in property in <u>this application only</u>	Counties where you own interest in property under other covenants and total acres in other conservation use covenants	Each owner's percent interest owned and number of acres owned by each under other covenants	
Name / Relationship			County	Total Acres	% Interest / No of Acres

List each owner name/relationship, % of ownership, other counties where each owner has property under other covenants

- One or more natural or naturalized citizens.
- 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.
- A family owned farm entity (e.g., a family corporation, family partnership, family general partnership, family limited partnership, family limited corporation or family limited liability company. Percent (%) of gross income from bona fide conservation uses (including earnings on investments directly related to past or future bona fide conservation uses, within this case of a newly formed family tax records); provided, however, that in the case of a newly formed family determination letter/charter with §
- Nonprofit conservation organization (application.)
- Bona fide club organized for pleasure, recreation, and other non-profitable purposes pursuant to Section 501(c)(7) of the Internal Revenue Code. (Provide copy of IRS determination letter/charter with application.)

Choose the type of ownership most applicable.

Check All Bona fide uses that apply and the percentage use, as they relate to the property described in this application.

- Raising, harvesting, or storing crops % \_\_\_\_\_
- Feeding, breeding, or managing livestock or poultry % \_\_\_\_\_
- Producing plants, trees, fowl, or animals (including the production of fish or wildlife)
- Wildlife habitat of not less than ten (10) acres of wildlife habitat (either in its natural or considered a type of agriculture); % \_\_\_\_\_ (see board of tax assessors for application)
- Production of aquaculture, horticulture, floriculture, forestry, dairy, livestock, poultry
- Other \_\_\_\_\_

Choose the bona fide qualifying use which is most applicable to the property.

- Yes  No Is this property or any portion thereof, currently being leased? (If yes, list the name of the person or entity and briefly explain how the property is being used by the lessee, as well as the percentage of the property leased.)
- Yes  No Are there other legal proceedings pending on the property?
- Yes  No Are there any restrictions on this property?
- Yes  No Are there any deed restrictions on this property? If yes, please list the restrictions.
- Yes  No Does the current zoning on this property allow agricultural use? If no, please explain.
- Yes  No Is there any type business operated on this property? If yes please indicate business name & type of business.

Please answer all six of these questions as yes or no.

\* If this application is for property that is less than 10 acres in size, a taxpayer must submit additional relevant records providing proof of bona fide agricultural use. Although not required, the applicant(s) for a property having more than 10 acres may wish to provide additional information to assist the board of assessors in making their determination. This information may include:  
 (1) Plans or programs for the production of agricultural and timber products, (2) Evidence of participation in a government subsidy program for crops or timber. (3) Receipts that substantiate a bona fide conservation use, such as receipts for feed, equipment, etc. (4) Income tax records, such as copies of a previously filed Federal Schedule F or the appropriate entity return (e.g., Federal Form 1065, 1120, etc.)  
 • The Board of Tax Assessors can only deny an application if the use of the property does not meet the definition of bona fide agricultural property or if the ownership of the property is not in compliance with O.C.G.A. § 48-5-7.4.

**APPLICATION FOR RELEASE OF CURRENT USE ASSESSMENT OF BONA FIDE AGRICULTURAL PROPERTY**

I, the owner of the above described property, having satisfied all applicable taxes and penalties associated with the covenant above, do hereby file this application for release of current use assessment with the county board of tax assessor property records of the clerk's office.

Sworn to and subscribed before me  
 This \_\_\_ day of \_\_\_\_\_ Taxpayer's Signature

Leave this space blank. It is used at the end of the covenant to record release from the covenant.

### APPLICATION AND QUESTIONNAIRE FOR CURRENT USE ASSESSMENT OF BONA FIDE AGRICULTURAL PROPERTY

To the Board of Tax Assessors of \_\_\_\_\_: In accordance with the provisions of O.C.G.A. § 48-5-7.4, I submit this application and the completed questionnaire on the back of this application for consideration of current use assessment on the property described herein. Along with this application, I am submitting the fee of the Clerk of Superior Court for recording such application if approved.

Name of owner (individual(s), family owned farm entity, trust, estate, non-profit conservation organization or club) – The name of each individual and the percentage interest of each must be listed on the back of this application. For special rules concerning Family Farm Entities and the maximum amount of property that may be entered into a covenant, please consult the County Board of Tax Assessors

Owner's mailing address			City, State, Zip	Number of acres included in this application. Agricultural Land: _____ Timber Land: _____
Property location (Street, Route, Hwy, etc.)			City, State, Zip of Property:	Covenant Acres _____ Total Acres _____
District	Land Lot	Sublot & Block	Recorded Deed Book/Page	List types of storage and processing buildings:

#### AUTHORIZED SIGNATURE

I, the undersigned, do hereby solemnly swear, covenant and agree that all the information contained above, as well as the information provided on the questionnaire, is true and correct to the best of my knowledge and that the above described property qualifies under the ownership and land use provisions of O.C.G.A. § 48-5-7.4. I further swear that I am authorized to sign this application on behalf of the owner(s) making application and that I have shown the percentage interest for each of the individuals having an ownership right to this property on the back of this application form. I am also aware that certain penalty provisions are applicable if this covenant is breached.

Signature of Taxpayer or Taxpayer's Authorized Representative \_\_\_\_\_ Date Application Filed \_\_\_\_\_  
 \_\_\_\_\_ Sworn to and subscribed before me this \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_  
 Signature of Taxpayer or Taxpayer's Authorized Representative \_\_\_\_\_ Notary Public  
 (Please have additional taxpayers sign on reverse side of application)

If denied, Georgia law O.C.G.A. § 48-5-7.4 provides that the applicant may appeal in the same manner as other property appeals are made pursuant to O.C.G.A. § 48-5-311.

#### FOR TAX ASSESSORS USE ONLY

MAP & PARCEL NUMBER	TAX DISTRICT	TAXPAYER ACCOUNT NUMBER	YEAR COVENANT:
			Begin: Jan 1, _____ Ends: Dec 31, _____
If transferred from Preferential Agricultural Assessment, provide date of transfer: _____	If applicable, covenant is a renewal for tax year: Begin: Jan 1, _____ Ends: Dec 31, _____		If applicable, covenant is a continuation for tax year: Begin: Jan 1, _____ Ends: Dec 31, _____
	Pursuant to O.C.G.A. § 48-5-7.4(d) a taxpayer may enter into a renewal contract in the 9th year of a covenant period so that the contract is continued without a lapse for an additional 10 years.		If continuing a covenant where part of the property has been transferred, list Original Covenant Map and Parcel Number: _____

Approved: \_\_\_\_\_ Date: \_\_\_\_\_  
Board of Tax AssessorsDate \_\_\_\_\_

Denied: \_\_\_\_\_ Date: \_\_\_\_\_ If denied, the County Board of Tax Assessors shall issue a notice to the taxpayer in the same manner as all other notices are issued pursuant to O.C.G.A. Section 48-5-306.

**CURRENT USE ASSESSMENT QUESTIONNAIRE – PT283A**

ALL APPLICANTS, other than single titled owners, must list below each individual's name that owns a beneficial interest in the property described in this application, the percentage interest of each, the relationship of each (if the applicant is a family farm entity), and all other information applicable to this application.

Each Person's Name having any beneficial interest in the property described in this application. (If this form does not contain sufficient lines to list all owners, please attach list providing all information requested for each individual.)	Relationship (complete only if application is for a family farm entity)	Percent interest owned in property in <u>this application only</u>	Counties where you own interest in property under other covenants and total acres in other conservation use covenants	Each owner's percent interest owned and number of acres owned by each under other covenants	
Name / Relationship			County	Total Acres	% Interest / No of Acres

**Check Appropriate Ownership Type:**

- One or more natural or naturalized citizens.
- 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.
- A family owned farm entity (e.g., a family corporation, family partnership, family general partnership, family limited partnership, family limited corporation or family limited liability company. Percent (%) of 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 (include supporting tax records); 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 (include supporting estimate records.)
- Nonprofit conservation organization designated as a 501(c)(3) organization under the Internal Revenue Code. (Provide copy of IRS determination letter/charter with application.)
- Bona fide club organized for pleasure, recreation, and other non-profitable purposes pursuant to Section 501(c)(7) of the Internal Revenue Code. (Provide copy of IRS determination letter/charter with application.)

**Check All Bona fide uses that apply and the percentage use, as they relate to the property described in this application.**

- Raising, harvesting, or storing crops % \_\_\_\_\_
- Feeding, breeding, or managing livestock or poultry % \_\_\_\_\_
- Producing plants, trees, fowl, or animals (including the production of fish or wildlife) % \_\_\_\_\_
- Wildlife habitat of not less than ten (10) acres of wildlife habitat (either in its natural state or under management; no form of commercial fishing or fish production shall be considered a type of agriculture); % \_\_\_\_\_ (see board of tax assessors for appropriate documentation in accordance with O.C.G.A. Section 48-5-7.4(b)(2) )
- Production of aquaculture, horticulture, floriculture, forestry, dairy, livestock, poultry, and apian products % \_\_\_\_\_
- Other \_\_\_\_\_

- Yes  No Is this property or any portion thereof, currently being leased? (If yes, list the name of the person or entity and briefly explain how the property is being used by the lessee, as well as the percentage of the property leased.)
- Yes  No Are there other real property improvements located on this property other than the storage and processing buildings listed on the front of this application? If yes, briefly list and describe these real property improvements.
- Yes  No Are there any restrictive covenants currently affecting the property described in this application? If yes, please explain.
- Yes  No Are there any deed restrictions on this property? If yes, please list the restrictions.
- Yes  No Does the current zoning on this property allow agricultural use? If no, please explain.
- Yes  No Is there any type business operated on this property? If yes please indicate business name & type of business.

• If this application is for property that is less than 10 acres in size, a taxpayer must submit additional relevant records providing proof of bona fide agricultural use.  
 • Although not required, the applicant(s) for a property having more than 10 acres may wish to provide additional information to assist the board of assessors in making their determination. This information may include:  
 (1) Plans or programs for the production of agricultural and timber products, (2) Evidence of participation in a government subsidy program for crops or timber. (3) Receipts that substantiate a bona fide conservation use, such as receipts for feed, equipment, etc. (4) Income tax records, such as copies of a previously filed Federal Schedule F or the appropriate entity return (e.g., Federal Form 1065, 1120, etc.)  
 • The Board of Tax Assessors can only deny an application if the use of the property does not meet the definition of bona fide agricultural property or if the ownership of the property is not in compliance with O.C.G.A. § 48-5-7.4.

**APPLICATION FOR RELEASE OF CURRENT USE ASSESSMENT OF BONA FIDE AGRICULTURAL PROPERTY**

I, the owner of the above described property, having satisfied all applicable taxes and penalties associated with the covenant above, do hereby file this application for release of current use assessment with the county board of tax assessors. Pursuant to O.C.G.A. § 48-5-7.4(w), no fee is required for the clerk of superior court to file and index this release in the real property records of the clerk's office.

Sworn to and subscribed before me  
 This \_\_\_\_ day of \_\_\_\_\_

\_\_\_\_\_  
 Taxpayer's Authorized Signature

\_\_\_\_\_  
 Approver by: Board of Tax Assessors

\_\_\_\_\_  
 Notary Public

\_\_\_\_\_  
 Date Filed

\_\_\_\_\_  
 Date Approved