

House Bill 1321

By: Representatives Westmoreland of the 104th, Royal of the 164th, Buck of the 135th, Ehrhart of the 36th and Kaye of the 37th

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 1 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,
2 relating to general provisions of ad valorem taxation of property, so as to provide that an
3 owner of property devoted to bona fide agricultural purposes who is age 65 or older and who
4 has maintained the property for bona fide agricultural purposes for a ten-year covenant
5 period may qualify for preferential assessment if such owner enters into a renewal covenant
6 for a period of three years; to provide for related matters; to repeal conflicting laws; and for
7 other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 Article 1 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to
11 general provisions of ad valorem taxation of property, is amended in Code Section 48-5-7.1,
12 relating to tangible real property devoted to agricultural purposes, by inserting a new
13 subsection (e.1) to read as follows:

14 "(e.1) Notwithstanding the provisions of subsections (d) and (e) of this Code section, an
15 owner of property devoted to bona fide agricultural purposes who is age 65 or older and
16 who has maintained the property for bona fide agricultural purposes for a ten-year covenant
17 period may qualify for further preferential assessment if such owner enters into a renewal
18 covenant for a period of three years."

19 **SECTION 2.**

20 All laws and parts of laws in conflict with this Act are repealed.