

Senate Bill 277

By: Senators Kemp of the 3rd and Johnson of the 1st

**AS PASSED SENATE**

**A BILL TO BE ENTITLED  
AN ACT**

1 To amend Code Section 48-5-7.4 of the Official Code of Georgia Annotated, relating to bona  
2 fide conservation use property, residential transitional property, application procedures,  
3 penalties for breach of covenant, classification on tax digest, and an annual report, so as to  
4 provide that a conservation use covenant may be renewed and continued without a lapse in  
5 the agreement; to repeal conflicting laws; and for other purposes.

6 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

7 **SECTION 1.**

8 Code Section 48-5-7.4 of the Official Code of Georgia Annotated, relating to bona fide  
9 conservation use property, residential transitional property, application procedures, penalties  
10 for breach of covenant, classification on tax digest, and an annual report, is amended by  
11 striking in its entirety subsection (d) and inserting in lieu thereof the following:

12 "(d) No property shall qualify for current use assessment under this Code section unless  
13 and until the owner of such property agrees by covenant with the appropriate taxing  
14 authority to maintain the eligible property in bona fide qualifying use for a period of ten  
15 years beginning on the first day of January of the year in which such property qualifies for  
16 such current use assessment and ending on the last day of December of the final year of the  
17 covenant period. After the owner has applied for and has been allowed current use  
18 assessment provided for in this Code section, it shall not be necessary to make application  
19 thereafter for any year in which the covenant period is in effect and current use assessment  
20 shall continue to be allowed such owner as specified in this Code section. Upon the  
21 expiration of any covenant period, the property shall not qualify for further current use  
22 assessment under this Code section unless and until the owner of the property has entered  
23 into a renewal covenant for an additional period of ten years; provided, however, that the  
24 owner may enter into a renewal contract in the ninth year of a covenant period so that the  
25 contract is continued without a lapse for an additional ten years."

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**SECTION 2.**

2 All laws and parts of laws in conflict with this Act are repealed.