

House Resolution 1131

By: Representatives Smith of the 13th, Post 2, Stephens of the 123rd, Floyd of the 132nd, Skipper of the 116th, Jones of the 38th, and others

A RESOLUTION

1 Proposing an amendment to the Constitution so as to encourage the creation, preservation,
 2 and conservation of open, undeveloped greenspace in Georgia, by eliminating the 2,000 acre
 3 limitation with respect to bona fide conservation use property and to authorize a phase in
 4 period for counties that experience a digest reduction a result thereof; to provide for the
 5 submission of this amendment for ratification or rejection; and for other purposes.

6 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 SECTION 1.

8 Article VII, Section I, Paragraph III of the Constitution is amended by striking subparagraph
 9 (e) and inserting in its place a new subparagraph (e) to read as follows:

10 "(e) The General Assembly, to encourage the creation, preservation, and conservation
 11 of open, undeveloped greenspace in Georgia, shall provide by general law:

12 (1) For the definition and methods of assessment and taxation, such methods to include
 13 a formula based on current use, annual productivity, and real property sales data, of: 'bona
 14 fide conservation use property' to include bona fide agricultural and timber land ~~not to~~
 15 ~~exceed 2,000 acres~~ of a single owner; and 'bona fide residential transitional property,' to
 16 include private single-family residential owner occupied property located in transitional
 17 developing areas not to exceed five acres of any single owner. Such methods of
 18 assessment and taxation shall be subject to the following conditions:

19 (A) A property owner desiring the benefit of such methods of assessment and
 20 taxation shall be required to enter into a covenant to continue the property in bona fide
 21 conservation use or bona fide residential transitional use; ~~and~~

22 (B) A breach of such covenant within ten years shall result in a recapture of the tax
 23 savings resulting from such methods of assessment and taxation and may result in other
 24 appropriate penalties; and

25 (C) Any county that would have its total tax digest reduced by 5 percent or more in
 26 any one year as a result of property owners for the first time electing bona fide

1 conservation use assessment and taxation may phase in any benefits accruing to such
 2 property owners over not more than a five-year period.

3 (2) That standing timber shall be assessed only once, and such assessment shall be
 4 made following its harvest or sale and on the basis of its fair market value at the time of
 5 harvest or sale. Said assessment shall be two and one-half times the assessed percentage
 6 of value fixed by law for other real property taxed under the uniformity provisions of
 7 subparagraph (a) of this Paragraph but in no event greater than its fair market value; and
 8 for a method of temporary supplementation of the property tax digest of any county if the
 9 implementation of this method of taxing timber reduces the tax digest by more than 20
 10 percent, such supplemental assessed value to be assigned to the properties otherwise
 11 benefiting from such method of taxing timber."

12 SECTION 2.

13 The above proposed amendment to the Constitution shall be published and submitted as
 14 provided in Article X, Section I, Paragraph II of the Constitution. The ballot submitting the
 15 above proposed amendment shall have written or printed thereon the following:

16 "() YES Shall the Constitution be amended so as to encourage the creation,
 17 preservation, and conservation of open, undeveloped greenspace in Georgia
 18 () NO by eliminating the 2,000 acre limitation with respect to bona fide
 19 conservation use property and to authorize a phase in period for counties
 that experience a five percent or greater digest reduction as a result
 thereof?"

20 All persons desiring to vote in favor of ratifying the proposed amendment shall vote "Yes."

21 All persons desiring to vote against ratifying the proposed amendment shall vote "No." If
 22 such amendment shall be ratified as provided in said Paragraph of the Constitution, it shall
 23 become a part of the Constitution of this state.