

The House Committee on Ways and Means offers the following substitute to HB 1:

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, so as to provide for additional acts which shall not constitute
3 a breach of a conservation use covenant; to repeal conflicting laws; and for other purposes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

5 style="text-align:center">**SECTION 1.**

6 Code Section 48-5-7.4 of the Official Code of Georgia Annotated, relating to bona fide
7 conservation use property, is amended by striking subsection (p) and inserting in its place a
8 new subsection (p) to read as follows:

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

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

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

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

22 (4)(A) Any property which is subject to a covenant for bona fide conservation use
23 being transferred to a place of religious worship or burial or an institution of purely
24 public charity if such place or institution is qualified to receive the exemption from ad
25 valorem taxation provided for under subsection (a) of Code Section 48-5-41. No
26 person shall be entitled to transfer more than 25 acres of such person's property in the
27 aggregate under this paragraph.

1 (B) Any property transferred under subparagraph (A) of this paragraph shall not be
2 used by the transferee for any purpose other than for a purpose which would entitle
3 such property to the applicable exemption from ad valorem taxation provided for under
4 subsection (a) of Code Section 48-5-41 or subsequently transferred until the expiration
5 of the term of the covenant period. Any such use or transfer shall constitute a breach
6 of the covenant;

7 (5) Leasing a portion of the property subject to the covenant, but in no event more than
8 six acres, for the purpose of placing thereon a cellular telephone transmission tower. Any
9 such portion of such property shall cease to be subject to the covenant as of the date of
10 execution of such lease and shall be subject to ad valorem taxation at fair market value;

11 or

12 (6) Allowing all or part of the property subject to the covenant on which a corn crop is
13 grown to be used for the purpose of constructing and operating a maze so long as the
14 remainder of such corn crop is harvested."

15 **SECTION 2.**

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