

The Senate Natural Resources and the Environment Committee offered 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 change certain provisions regarding qualification of
3 conservation use property for current use assessment; to provide for additional acts which
4 shall not constitute a breach of a conservation use covenant; to repeal conflicting laws; and
5 for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

7
8 Code Section 48-5-7.4 of the Official Code of Georgia Annotated, relating to bona fide
9 conservation use property, is amended by striking paragraph (1) of subsection (b) and
10 inserting in its place a new paragraph (1) to read as follows:

11 "(1) When one-half or more of the area of a single tract of real property is used for a
12 qualifying purpose, then such tract shall be considered as used for such qualifying
13 purpose unless some other type of business is being operated on the unused portion;
14 provided, however, that such unused portion must be minimally managed so that it does
15 not contribute significantly to erosion or other environmental or conservation problems.
16 The lease of hunting rights or the use of the property for hunting purposes shall not
17 constitute another type of business. The charging of admission for use of the property for
18 fishing purposes shall not constitute another type of business;"

SECTION 2.

19
20 Said Code section is further amended by striking subsection (p) and inserting in its place a
21 new subsection (p) to read as follows:

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

23 (1) Mineral exploration of the property subject to the covenant or the leasing of the
24 property subject to the covenant for purposes of mineral exploration if the primary use
25 of the property continues to be the good faith production from or on the land of
26 agricultural products;

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

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

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

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

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

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

29 SECTION 3.

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