

Senate Bill 493

By: Senators Pearson of the 51st, Balfour of the 9th, Seabaugh of the 28th, Wiles of the 37th and Rogers of the 21st

A BILL TO BE ENTITLED  
AN ACT

1 To amend Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad  
2 valorem taxation of property, so as to provide for an exemption from ad valorem taxation on  
3 undeveloped land areas within buffer zones established by law or local ordinance adjacent  
4 to rivers, perennial streams, or reservoirs, within which buffer zones land-disturbing activity  
5 is prohibited and which areas remain in their natural, undisturbed state of vegetation; to  
6 eliminate and supersede a provision for current use assessment for buffer zone areas; to  
7 provide for applicability; to provide for effective dates; to provide for a special election; to  
8 repeal conflicting laws; and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

11 Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem  
12 taxation of property, is amended by striking paragraph (10) of subsection (a) of Code Section  
13 48-5-41, relating to property exempt from taxation, and inserting in lieu thereof the  
14 following:

15 "(10) ~~Reserved~~ Undeveloped land areas within buffer zones established by law or local  
16 ordinance adjacent to rivers, perennial streams, or reservoirs, within which buffer zones  
17 land-disturbing activity is prohibited and which areas remain in their natural, undisturbed  
18 state of vegetation. The ad valorem tax exemption provided by this paragraph shall  
19 supersede any current use assessment of lands within such buffer zones formerly  
20 provided by division (a)(2)(F)(ii) of Code Section 48-5-7.4 as amended by Ga. L. 2004,  
21 p. 361, Section 1. If any land-disturbing activity is conducted on land within such a  
22 buffer zone by or with the permission of the property owner after the tax exemption  
23 granted by this paragraph has been claimed by and allowed to such owner, the tax  
24 exemption granted by this paragraph shall not, for the taxable year in which such  
25 land-disturbing activity occurred and all taxable years thereafter, apply for the same  
26 owner as to all such buffer zone areas required by law or local ordinance that are

1 downstream from the furthest upstream point of such land-disturbing activity within a  
 2 buffer zone on the same contiguous tract;"

### 3 SECTION 2.

4 Said chapter is further amended by striking subparagraph (a)(2)(F) of Code Section 48-5-7.4,  
 5 relating to current use assessment for bona fide conservation use property, residential  
 6 transitional property, application procedures, penalties for breach of covenant, classification  
 7 on tax digest, and annual report, and inserting in lieu thereof the following:

8 "(F) River or stream corridors or buffers which shall be defined as those undeveloped  
 9 lands which are:

10 ~~(i) Adjacent~~ adjacent to undeveloped buffer zones required by law or local ordinance  
 11 along rivers and perennial streams that are within the 100 year flood plain as depicted  
 12 on official maps prepared by the Federal Emergency Management Agency; or

13 ~~(ii) Within buffer zones adjacent to rivers or perennial streams, which buffer zones~~  
 14 ~~are established by law or local ordinance and within which land-disturbing activity~~  
 15 ~~is prohibited; or"~~

### 16 SECTION 3.

17 (a) Unless prohibited by the federal Voting Rights Act of 1965, as amended, the Secretary  
 18 of State shall call and conduct an election as provided in this section for the purpose of  
 19 submitting this Act to the electors of the State of Georgia for approval or rejection. The  
 20 Secretary of State shall conduct that election on the date of the November, 2006, state-wide  
 21 general election. The Secretary of State shall issue the call and conduct that special election  
 22 as provided by general law. The Secretary of State shall cause the date and purpose of the  
 23 special election to be published in the official organ of each county in the state once a week  
 24 for two weeks immediately preceding the date of the referendum. The ballot shall have  
 25 written thereon the following:

26 "( ) YES Shall the Act be approved which grants an exemption from ad valorem  
 27 ( ) NO taxation on undeveloped land areas within buffer zones established by law  
 28 or local ordinance adjacent to rivers, perennial streams, or reservoirs, within  
 29 which buffer zones land-disturbing activity is prohibited and which areas  
 30 remain in their natural, undisturbed state of vegetation?"

31 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons  
 32 desiring to vote for rejection of the Act shall vote "No."

33 (b)(1) If more than one-half of the votes cast on such question are for approval of the Act,  
 34 then Sections 1 and 2 of this Act shall become effective on January 1, 2007, and shall apply  
 35 to all taxable years beginning on or after that date.

1 (2) If this Act is not so approved or if the election is not conducted as provided in subsection  
2 (a) of this section, neither Section 1 nor Section 2 of this Act shall become effective; and this  
3 entire Act shall be automatically repealed on the first day of January immediately following  
4 that election date.

5 **SECTION 4.**

6 Except as otherwise provided in Section 3 of this Act, this Act shall become effective upon  
7 its approval by the Governor or upon its becoming law without such approval.

8 **SECTION 5.**

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