

Senate Bill 604

By: Senators Harp of the 29th, Tolleson of the 20th and Harbison of the 15th

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  
2 current use assessment for bona fide conservation use property, residential transitional  
3 property, application procedures, penalties for breach of covenant, classification on tax  
4 digest, and annual report, so as to change certain provisions relating to buffers adjacent to  
5 rivers or perennial streams; to provide for current use assessment for certain undeveloped  
6 land areas within buffer zones established by law or local ordinance adjacent to rivers,  
7 perennial streams, or reservoirs; to provide for exemptions from certain covenant and penalty  
8 provisions; to provide for loss current use assessment in certain circumstances; to provide  
9 an effective date; to provide for applicability; to provide for to repeal conflicting laws; and  
10 for other purposes.

11 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

13 Code Section 48-5-7.4 of the Official Code of Georgia Annotated, relating to current use  
14 assessment for bona fide conservation use property, residential transitional property,  
15 application procedures, penalties for breach of covenant, classification on tax digest, and  
16 annual report, is amended by striking subparagraph (a)(2)(F) and inserting in lieu thereof the  
17 following:

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

- 20 (i) Adjacent to buffer zones described in division (ii) of this subparagraph along  
21 rivers and, reservoirs, or perennial streams that are within the 100 year flood plain as  
22 depicted on official maps prepared by the Federal Emergency Management Agency  
23 and which adjacent lands remain in their natural, undisturbed state of vegetation; or  
24 (ii) Within buffer zones adjacent to rivers, reservoirs, or perennial streams, which  
25 buffer zones are established by law or local ordinance and within which

1 land-disturbing activity is prohibited and which lands remain in their natural,  
 2 undisturbed state of vegetation;"

### 3 SECTION 2.

4 Said Code section is further amended by striking subsection (u) and inserting in lieu thereof  
 5 the following:

6 "~~(u) Reserved.~~ (1) Land areas within buffer zones that qualify as bona fide conservation  
 7 use property under division (a)(2)(F)(ii) of this Code section shall be exempt from any  
 8 covenant requirements under this Code section and any procedures or penalties related  
 9 to such covenants or breaches thereof, including but not limited to the provisions of  
 10 subsections (d), (e), (g), (h), (i), (j), (l), (m), (n), (p), (q), and (x) of this Code section.  
 11 (2) If any land-disturbing activity is conducted on land within such a buffer zone by or  
 12 with the permission of the property owner after the current use assessment for such land  
 13 has been claimed by and allowed to such owner, the current use assessment shall not, for  
 14 the taxable year in which such land-disturbing activity occurred and all taxable years  
 15 thereafter, apply for the same owner as to all such buffer zone areas required by law or  
 16 local ordinance that are within a buffer zone on the same contiguous tract."

### 17 SECTION 3.

18 This Act shall become effective on January 1, 2007, and shall apply to all taxable years  
 19 beginning on or after such date.

### 20 SECTION 4.

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