

House Bill 1338

By: Representatives Lane of the 158th, Royal of the 171st, Floyd of the 147th, Cole of the 125th, and England of the 108th

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 ad valorem tax assessment for bona fide conservation use property, residential
3 transitional property, application procedures, penalties for breach of covenant, classification
4 on tax digest, and annual reports, so as to change certain provisions relating to
5 disqualification for eligibility of property; to provide an effective date; to repeal conflicting
6 laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Code Section 48-5-7.4 of the Official Code of Georgia Annotated, relating to current use ad
10 valorem tax assessment for bona fide conservation use property, residential transitional
11 property, application procedures, penalties for breach of covenant, classification on tax
12 digest, and annual reports, is amended by revising paragraph (5) of subsection (b) as follows:
13 "(5) No property shall qualify as bona fide conservation use property if such property is
14 at the time of application for current use assessment subject to a restrictive covenant
15 which prohibits the use of the property for ~~any purpose described in the particular~~
16 purpose for which bona fide conservation use qualification is sought under subparagraph
17 (a)(1)(E) of this Code section; and"

18 **SECTION 2.**

19 This Act shall become effective upon its approval by the Governor or upon its becoming law
20 without such approval.

21 **SECTION 3.**

22 All laws and parts of laws in conflict with this Act are repealed.