

The House Committee on Ways and Means offers the following substitute to HB 1081:

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 revise and change certain provisions relating to
3 property which is subject to restrictive covenants; to provide for notice, procedures, and
4 appeal rights regarding covenant breaches; to provide an effective date; to repeal conflicting
5 laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

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 revising paragraph (5) of subsection (b) as follows:
10 "(5) No property shall qualify as bona fide conservation use property if such property is
11 at the time of application for current use assessment subject to a restrictive covenant
12 which prohibits the use of the property for ~~any~~ the specific purpose described in
13 subparagraph (a)(1)(E) of this Code section for which bona fide conservation use
14 qualification is sought; and"

15 **SECTION 2.**

16 Said Code section is further amended by adding a new subsection to read as follows:

17 "(k.1) In the case of an alleged breach of the covenant, the owner shall be notified in
18 writing by the board of tax assessors. The owner shall have a period of 30 days from the
19 date of such notice to cease and desist the activity alleged in the notice to be in breach of
20 the covenant or to remediate or correct the condition or conditions alleged in the notice to
21 be in breach of the covenant. Following a physical inspection of property, the board of tax
22 assessors shall notify the owner that such activity or activities have or have not properly
23 ceased or that the condition or conditions have or have not been remediated or corrected.
24 The owner shall be entitled to appeal the decision of the board of tax assessors and file an
25 appeal disputing the findings of the board of tax assessors. Such appeal shall be conducted

1 in the same manner that other property tax appeals are made pursuant to Code Section
2 48-5-311."

3 **SECTION 3.**

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

6 **SECTION 4.**

7 All laws and parts of laws in conflict with this Act are repealed.