

House Resolution 1276 (RULES COMMITTEE SUBSTITUTE)

By: Representatives Royal of the 171st, Roberts of the 154th, Keen of the 179th, Porter of the 143rd, Cole of the 125th, and others

A RESOLUTION

1 Proposing an amendment to the Constitution so as to provide for the special assessment and
 2 taxation of forest land conservation use property; to provide for local government assistance
 3 grants; to provide for definitions, procedures, conditions, and limitations; to provide for the
 4 submission of this amendment for ratification or rejection; and for other purposes.

5 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 SECTION 1.

7 Article VII, Section I, Paragraph III of the Constitution is amended by revising subparagraph
 8 (a) as follows:

9 "(a) All taxes shall be levied and collected under general laws and for public purposes
 10 only. Except as otherwise provided in subparagraphs (b), (c), (d), ~~and (e)~~, and (f) of this
 11 Paragraph, all taxation shall be uniform upon the same class of subjects within the
 12 territorial limits of the authority levying the tax."

13 SECTION 2.

14 Said Paragraph of the Constitution is further amended by revising subparagraph (f) as
 15 follows:

16 "(f)(1) The General Assembly shall provide by general law for the definition and
 17 methods of assessment and taxation, such methods to include a formula based on current
 18 use, annual productivity, and real property sales data, of 'forest land conservation use
 19 property' to include only forest land each tract of which exceeds 200 acres of a qualified
 20 owner. Such methods of assessment and taxation shall be subject to the following
 21 conditions:

22 (A) A qualified owner shall consist of any individual or individuals or any entity
 23 registered to do business in this state;

24 (B) A qualified owner desiring the benefit of such methods of assessment and
 25 taxation shall be required to enter into a covenant to continue the property in forest land
 26 use;

1 (C) All contiguous forest land conservation use property of an owner within a county
2 for which forest land conservation use assessment is sought under this subparagraph
3 shall be in a single covenant;

4 (D) A breach of such covenant within 15 years shall result in a recapture of the tax
5 savings resulting from such methods of assessment and taxation and may result in other
6 appropriate penalties; and

7 (E) If ownership of all or a part of the forest land conservation use property, which
8 transferred tract exceeds 200 acres, is acquired during a covenant period by another
9 qualified owner, then the original covenant may be continued by such acquiring
10 qualified owner for the remainder of the term, in which event no breach of the covenant
11 by either the former qualified owner or the acquiring qualified owner shall be deemed
12 to have occurred even if the total size of a tract from which the transfer was made is
13 reduced below 200 acres. Following the expiration of such covenant, no new covenant
14 shall be entered with respect to the tract from which the transfer was made unless such
15 tract exceeds 200 acres.

16 (2) No portion of an otherwise eligible tract of forest land conservation use property
17 shall be entitled to receive simultaneously special assessment and taxation under this
18 subparagraph and either subparagraph (c) or (e) of this Paragraph.

19 (3)(A) The General Assembly shall appropriate an amount for assistance grants to
20 counties, municipalities, and county and independent school districts to offset revenue
21 loss attributable to the implementation of this subparagraph. Such grants shall be made
22 in such manner and shall be subject to such procedures as may be specified by general
23 law.

24 (B) If the forest land conservation use property is located in a county where forest
25 land fair market value causes the total tax digest revenue of such county to be reduced
26 by 3 percent or less due to the implementation of this subparagraph, in each taxable
27 year in which such reduction occurs, the assistance grants to the county, each
28 municipality located therein, and the county or independent school districts located
29 therein shall be in an amount equal to 50 percent of the amount of such reduction.

30 (C) If the forest land conservation use property is located in a county where forest
31 land fair market value causes the total tax digest revenue of such county to be reduced
32 by more than 3 percent due to the implementation of this subparagraph, in each taxable
33 year in which such reduction occurs, the assistance grants to the county, each
34 municipality located therein, and the county or independent school districts located
35 therein shall be as follows:

36 (i) For the first 3 percent of such reduction amount, in an amount equal to 50
37 percent of the amount of such reduction; and

