

House Bill 757 (COMMITTEE SUBSTITUTE)

By: Representatives Powell of the 171st, England of the 116th, Watson of the 172nd, Peake of the 141st, McCall of the 33rd, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 1 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,
2 relating to general provisions regarding ad valorem taxation of property, so as to provide that
3 use of certain property for collection and conversion of solar energy shall not constitute a
4 breach of conservation use covenants; to provide for 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 Article 1 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to
9 general provisions regarding ad valorem taxation of property, is amended by revising
10 subsection (p) of Code Section 48-5-7.4, relating to the assessment of bona fide conservation
11 use property for ad valorem tax purposes, by deleting "or" at the end of paragraph (8), by
12 deleting the period and inserting "; or" at the end of paragraph (9), and by adding a new
13 paragraph to read as follows:

14 "(10)(A) Allowing part of the property subject to the covenant to be used for solar
15 generation of energy and conversion of such energy into heat or electricity. The energy
16 so generated may be consumed on-site or transmitted off-site by the property owner or
17 any other authorized person.

18 (B) The provisions of subparagraph (A) of this paragraph shall not allow the portion
19 of the property on which such solar energy generating equipment is located and which
20 is subject to an existing covenant to remain in the covenant. Such property shall be
21 removed from the existing covenant at the time of the installation of the solar energy
22 generating equipment and shall be subject to ad valorem taxation at fair market value."

23 **SECTION 2.**

24 Said article is further amended by revising subsection (q) of Code Section 48-5-7.7, relating
25 to the assessment of forest land conservation use property for ad valorem tax purposes, by
26 deleting "or" at the end of paragraph (4), by deleting the period and inserting "; or" at the end
27 of paragraph (5), and by adding a new paragraph to read as follows:

28 "(6)(A) Allowing part of the property subject to the covenant to be used for solar
29 generation of energy and conversion of such energy into heat or electricity. The energy
30 so generated may be consumed on-site or transmitted off-site by the property owner or
31 any other authorized person.

32 (B) The provisions of subparagraph (A) of this paragraph shall not allow the portion
33 of the property on which such solar energy generating equipment is located and which
34 is subject to an existing covenant to remain in the covenant. Such property shall be
35 removed from the existing covenant at the time of the installation of the solar energy
36 generating equipment and shall be subject to ad valorem taxation at fair market value."

37 **SECTION 3.**

38 This Act shall become effective on January 1, 2014.

39 **SECTION 4.**

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