

House Bill 496 (COMMITTEE SUBSTITUTE)

By: Representatives Hatchett of the 150<sup>th</sup>, Peake of the 141<sup>st</sup>, Williams of the 119<sup>th</sup>, Roberts of the 155<sup>th</sup>, England of the 116<sup>th</sup>, 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, and the sale  
16 of the same in accordance with applicable law.

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

22 **SECTION 2.**

23 Said article is further amended by revising subsection (q) of Code Section 48-5-7.7, relating  
24 to the assessment of forest land conservation use property for ad valorem tax purposes, by

25 deleting "or" at the end of paragraph (4), by deleting the period and inserting "; or" at the end  
26 of paragraph (5), and by adding a new paragraph to read as follows:

27 "(6)(A) Allowing part of the property subject to the covenant to be used for solar  
28 generation of energy and conversion of such energy into heat or electricity, and the sale  
29 of the same in accordance with applicable law.

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

35 **SECTION 3.**

36 This Act shall become effective on July 1, 2015.

37 **SECTION 4.**

38 All laws and parts of laws in conflict with this Act are repealed.