

House Bill 169

By: Representatives Cannon of the 172nd, Dickey of the 134th, Corbett of the 174th, O'Steen of the 169th, Huddleston of the 72nd, 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 for ad valorem taxation of property, so as to limit exceptions
3 to the breach of covenants for bona fide conservation use and forest land conservation use
4 related to the solar generation of energy to existing contracts and to provide for applicability;
5 to provide for sunsets; to provide for related matters; to repeal conflicting laws; and for other
6 purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Article 1 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to
10 general provisions for ad valorem taxation of property, is amended by revising
11 paragraph (11) of subsection (p) of Code Section 48-5-7.4, relating to preferential assessment
12 for bona fide conservation use property and bona fide residential transitional property, as
13 follows:

14 "(11)(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, provided, beginning on July 1, 2025,

17 this paragraph shall only apply in the case of obligations of contracts entered into prior
18 to July 1, 2025, and further provided that this paragraph shall stand repealed on
19 July 1, 2035.

20 (B) The provisions of subparagraph (A) of this paragraph shall not allow the portion
21 of the property on which such solar energy generating equipment is located, as depicted
22 by a boundary survey prepared by a licensed surveyor, and which is subject to an
23 existing covenant to remain in the covenant. Such property shall be removed from the
24 existing covenant at the time of the installation of the solar energy generating
25 equipment and shall be subject to the penalty for breach of the covenant contained in
26 subsection (q) of this Code section and shall be subject to ad valorem taxation at fair
27 market value; or"

28 **SECTION 2.**

29 Said article is further amended by revising paragraph (6) of subsection (q) of Code
30 Section 48-5-7.7, relating to preferential assessment for forest land conservation use
31 property, as follows:

32 "(6)(A) Allowing part of the property subject to the covenant to be used for solar
33 generation of energy and conversion of such energy into heat or electricity, and the sale
34 of the same in accordance with applicable law, provided, beginning on July 1, 2025,
35 this paragraph shall only apply in the case of obligations of contracts entered into prior
36 to July 1, 2025, and further provided that this paragraph shall stand repealed on
37 July 1, 2035.

38 (B) The provisions of subparagraph (A) of this paragraph shall not allow the portion
39 of the property on which such solar energy generating equipment is located, as depicted
40 by a boundary survey prepared by a licensed surveyor, and which is subject to an
41 existing covenant to remain in the covenant. Such property shall be removed from the
42 existing covenant at the time of the installation of the solar energy generating

43 equipment and shall be subject to the penalty for breach of the covenant contained in
44 subsection (r) of this Code section and shall be subject to ad valorem taxation at fair
45 market value; or"

46 **SECTION 3.**

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