

Senate Bill 306

By: Senator Robertson of the 29th

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  
2 preferential assessment for bona fide conservation use property and bona fide residential  
3 transitional property, so as to require notices of impending expiration to be sent via certified  
4 mail; to provide for the reinstatement of certain covenants and preferential assessments in  
5 certain limited circumstances; to provide for appeals and refunds; to prohibit additional fees  
6 or interest; to provide for related matters; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Code Section 48-5-7.4 of the Official Code of Georgia Annotated, relating to preferential  
10 assessment for bona fide conservation use property and bona fide residential transitional  
11 property, is amended by revising subsection (d) and adding a new subsection to read as  
12 follows:

13 "(d) No property shall qualify for current use assessment under this Code section unless  
14 and until the owner of such property agrees by covenant with the appropriate taxing  
15 authority to maintain the eligible property in bona fide qualifying use for a period of ten  
16 years beginning on the first day of January of the year in which such property qualifies for

17 such current use assessment and ending on the last day of December of the final year of the  
18 covenant period. After the owner has applied for and has been allowed current use  
19 assessment provided for in this Code section, it shall not be necessary to make application  
20 thereafter for any year in which the covenant period is in effect and current use assessment  
21 shall continue to be allowed such owner as specified in this Code section. At least 60 days  
22 prior to the expiration date of the covenant, the county board of tax assessors shall send by  
23 ~~first-class~~ certified mail written notification of such impending expiration. Except as  
24 provided in subsection (d.1) of this Code section, upon ~~Upon~~ the expiration of any  
25 covenant period, the property shall not qualify for further current use assessment under this  
26 Code section unless and until the owner of the property has entered into a renewal covenant  
27 for an additional period of ten years; provided, however, that the owner may enter into a  
28 renewal contract in the ninth year of a covenant period so that the contract is continued  
29 without a lapse for an additional ten years. If the owner of the covenant does not receive  
30 certified notice of the impending expiration as required by this subsection, the covenant  
31 shall automatically extend for one year.

32 (d.1)(1) This subsection shall apply in the case of any property:

33 (A) For which the covenant required under subsection (d) of this Code section expired  
34 during the two years immediately preceding July 1, 2025;

35 (B) That, during the period after the expiration of the covenant required under  
36 subsection (d) of this Code section, continued to qualify for current use assessment  
37 under this Code section and did not receive another preferential assessment; and

38 (C) The owner of which claims he or she did not receive written notification of the  
39 impending expiration of such covenant as required pursuant to subsection (d) of this  
40 Code section and the county board of tax assessors cannot produce a record of such  
41 notification.

42 (2) Notwithstanding any other provision of this chapter to the contrary, for a property  
43 that meets the requirements of paragraph (1) of this subsection the covenant required

44 under subsection (d) of this Code section shall be deemed to be reinstated and the owner  
45 of the property shall only be liable for the taxes that would have been imposed if such  
46 covenant had not expired.

47 (3) Notwithstanding the procedures and requirements for appeals provided in this chapter  
48 to the contrary, the owner of any property that meets the requirements of paragraph (1)  
49 of this subsection may appeal the assessment of such property for the time period stated  
50 in subparagraph (A) of paragraph (1) of this subsection. The county board of tax  
51 commissioners shall refund to the owner any amount of taxes paid in excess of such  
52 amount, and no other costs, fees, or interest shall be imposed on such owner in relation  
53 to such appeal."

54 **SECTION 2.**

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