

GEORGIA DEPARTMENT of COMMUNITY AFFAIRS

LOCAL GOVERNMENT FISCAL NOTE

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LC/Bill # HB90/HR32
By Chuck Efstration

Bill Title

Bill Description:

House Bill increases the maximum acreage on conservation use and residential transitional property to 4000 acres. House Resolution poses these changes as a proposed Constitutional amendment.

A fiscal note can not be performed on this House Bill with current data reporting. According to experts at the Department of Revenue, Conservation Use is very unique. The owner and the property must qualify for this level of assessment. These are 10-year covenants entered into by the taxpayer with the individual county assessors. When an application is submitted to the local tax assessors, an appraiser must visit the property and determine eligibility. There is no standard way to determine what does and does not qualify since this is determined at the local level. Additionally using parcel data to approximate for all possible properties up to 4000 acres would inflate the cost. DCA would suggest the Committee seek an actuarial analysis due to the complexity of this program. The subsequent House Resolution's impact on local governments would be directly related to the impact of the House Bill if it were to pass.

Staff Analysis
Prepared by: Megan Haley Date 2.3.25
Approved by:  Date 02/06/2025

