

House Bill 942

By: Representatives Burnough of the 77<sup>th</sup>, Bell of the 75<sup>th</sup>, Flournoy of the 74<sup>th</sup>, and Scott of the 76<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 48-5-41 of the Official Code of Georgia Annotated, relating to  
2 property exempt from ad valorem taxation, so as to limit an exemption from ad valorem  
3 taxation for public property owned by a political subdivision outside of its territorial limits  
4 that is developed by grading or other improvements to the extent of at least 25 percent of the  
5 total land area and has facilities actively used for a public or governmental purpose; to  
6 provide for an effective date; to provide for related matters; to repeal conflicting laws; and  
7 for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 Code Section 48-5-41 of the Official Code of Georgia Annotated, relating to property exempt  
11 from ad valorem taxation, is amended by revising subparagraph (a)(1)(B) as follows:

12 "(B) No public real or personal property which is owned by a political subdivision of  
13 this state and which is situated outside the territorial limits of the political subdivision  
14 shall be exempt from ad valorem taxation unless the property is:

15 (i) Developed by grading or other improvements to the extent of at least 25 percent  
16 of the total land area and facilities are located on the property which are actively used

17 for a public or governmental purpose; provided, however, that on and after  
18 January 1, 2027, such property shall only be entitled to an exemption equal to 60  
19 percent of its fair market value;  
20 (ii) Three hundred acres or less in area;  
21 (iii) Located inside a county embracing all or part of a municipality owning such  
22 property; or  
23 (iv) That portion of any real property which has been designated as a watershed by  
24 the United States Soil and Water Conservation Service and used as a watershed by the  
25 political subdivision owning the property."

26 **SECTION 2.**

27 All laws and parts of laws in conflict with this Act are repealed.