

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 bona
2 fide conservation use property, so as to require owners of conservation property to be current
3 on payment of ad valorem taxes; to provide for related matters; to repeal conflicting laws;
4 and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Code Section 48-5-7.4 of the Official Code of Georgia Annotated, relating to bona fide
8 conservation use property, is amended by adding new subsections to read as follows:

9 "(d.1) Any owner seeking to enter or renew a covenant for current use assessment under
10 this Code section shall be current on payment of all taxes he or she owes in the county for
11 which the covenant for current use assessment is sought. No such covenant shall be
12 initiated or renewed until the owner has paid in full all taxes due to the county."

13 "(k.2) It shall be a breach of the covenant for current use assessment if the owner of the
14 property subject to the covenant becomes delinquent on payments of any taxes due to the
15 county in which the property is located."

16 **SECTION 2.**

17 All laws and parts of laws in conflict with this Act are repealed.