

House Bill 449

By: Representatives Knight of the 134th, Corbett of the 174th, Rhodes of the 124th, Cannon of the 172nd, and Pirkle of the 169th

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 repeal an
3 exception to the breach of a covenant for bona fide conservation use related to the solar
4 generation of energy; to provide for related matters; to provide for an effective date; to repeal
5 conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Article 1 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to
9 general provisions for ad valorem taxation of property, is amended by revising paragraph
10 (11) of subsection (p) of Code Section 48-5-7.4, relating to bona fide conservation use
11 property, residential transitional property, application procedures, penalties for breach of
12 covenant, classification on tax digest, and annual report, as follows:

13 ~~"(11)(A) Allowing part of the property subject to the covenant to be used for solar~~
14 ~~generation of energy and conversion of such energy into heat or electricity, and the sale of~~
15 ~~the same in accordance with applicable law.~~

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

24 **SECTION 2.**

25 This Act shall become effective on January 1, 2024.

26 **SECTION 3.**

27 All laws and parts of laws in conflict with this Act are repealed.