

Senate Bill 354

By: Senators Jackson of the 24th, Stone of the 23rd, Mullis of the 53rd, Williams of the 19th, Shafer of the 48th and others

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, residential transitional property, application procedures,  
3 penalties for breach of covenant, classification on tax digest, and annual report, so as to  
4 provide an exception to a breach of covenant and qualified use for bona fide conservation use  
5 property; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Code Section 48-5-7.4 of the Official Code of Georgia Annotated, relating to bona fide  
9 conservation use property, residential transitional property, application procedures, penalties  
10 for breach of covenant, classification on tax digest, and annual report, is amended by revising  
11 subsection (u) as follows:

12 "(u) ~~Reserved~~ Notwithstanding any other provision of this Code section to the contrary,  
13 in the case of property that an owner has previously renewed without an intervening lapse  
14 the covenant for bona fide conservation use and that owner has reached the age of 65 or  
15 older, when such owner seeks to renew the covenant or reenter a covenant subsequent to  
16 the termination of a previous covenant which met such requirements, but the property is  
17 no longer being used for the qualified use for which the previous covenant was entered, the  
18 primary use of the property shall be deemed the maintenance of a wildlife habitat, so long  
19 as such owner maintains the property in its natural condition or allows the land to lie fallow  
20 or idle. Upon the property owner's death or a change in ownership of such property, such  
21 covenant shall be deemed breached without penalty and the preferential assessment shall  
22 be removed. A new owner of such property shall be required to meet the generally  
23 applicable conditions for a preferential assessment pursuant to this Code section."

24 **SECTION 2.**

25 All laws and parts of laws in conflict with this Act are repealed.