

House Resolution 32

By: Representatives Efration of the 104<sup>th</sup>, Dickey of the 134<sup>th</sup>, Hagan of the 156<sup>th</sup>, and Buckner of the 137<sup>th</sup>

## A RESOLUTION

1 Proposing an amendment to the Constitution so as to increase the maximum acreage to  
 2 qualify for assessment and taxation as a bona fide conservation use property; to provide for  
 3 related matters; to provide for the submission of this amendment for ratification or rejection;  
 4 and for other purposes.

5 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

### 6 SECTION 1.

7 Article VII, Section I, Paragraph III of the Constitution is amended by revising  
 8 subparagraph (e)(1) as follows:

9 "(e) The General Assembly shall provide by general law:

10 (1) For the definition and methods of assessment and taxation, such methods to include  
 11 a formula based on current use, annual productivity, and real property sales data, of: 'bona  
 12 fide conservation use property' to include bona fide agricultural and timber land not to  
 13 exceed ~~2,000~~ 4,000 acres of a single owner; and 'bona fide residential transitional  
 14 property;' to include private single-family residential owner occupied property located in  
 15 transitional developing areas not to exceed five acres of any single owner. Such methods  
 16 of assessment and taxation shall be subject to the following conditions:

17 (A) A property owner desiring the benefit of such methods of assessment and  
18 taxation shall be required to enter into a covenant to continue the property in bona fide  
19 conservation use or bona fide residential transitional use; and

20 (B) A breach of such covenant within ten years shall result in a recapture of the tax  
21 savings resulting from such methods of assessment and taxation and may result in other  
22 appropriate penalties; and"

23 **SECTION 2.**

24 The above proposed amendment to the Constitution shall be published and submitted as  
25 provided in Article X, Section I, Paragraph II of the Constitution. The ballot submitting the  
26 above proposed amendment shall have written or printed thereon the following:

27 "( ) YES Shall the Constitution of Georgia, for the purpose of protecting family  
28 ( ) NO farmland, be amended so as to increase the maximum acreage to qualify for  
29 assessment and taxation as a bona fide conservation use property from 2,000  
30 acres to 4,000 acres?"

31 All persons desiring to vote in favor of ratifying the proposed amendment shall vote "Yes."  
32 All persons desiring to vote against ratifying the proposed amendment shall vote "No." If  
33 such amendment shall be ratified as provided in said Paragraph of the Constitution, it shall  
34 become a part of the Constitution of this state.