

APPLICATION AND QUESTIONNAIRE FOR CURRENT USE ASSESSMENT OF BONA FIDE AGRICULTURAL PROPERTY

To the Board of Tax Assessors of _____: In accordance with the provisions of O.C.G.A. § 48-5-7.4, I submit this application and the completed questionnaire on the back of this application for consideration of current use assessment on the property described herein. Along with this application, I am submitting the fee of the Clerk of Superior Court for recording such application if approved.

Name of owner (individual(s), family owned farm entity, trust, estate, non-profit conservation organization or club) – The name of each individual and the percentage interest of each must be listed on the back of this application. For special rules concerning Family Farm Entities and the maximum amount of property that may be entered into a covenant, please consult the County Board of Tax Assessors

| | | | | | |
|--|----------|----------------|-------------------------|---|---|
| Owner's mailing address | | | | City, State, Zip | Number of acres included in this application. Agricultural Land: _____ Timber Land: _____ |
| Property location (Street, Route, Hwy, etc.) | | | | City, State, Zip of Property: | Covenant Acres _____ Total Acres _____ |
| District | Land Lot | Sublot & Block | Recorded Deed Book/Page | List types of storage and processing buildings: | |

AUTHORIZED SIGNATURE

I, the undersigned, do hereby solemnly swear, covenant and agree that all the information contained above, as well as the information provided on the questionnaire, is true and correct to the best of my knowledge and that the above described property qualifies under the ownership and land use provisions of O.C.G.A. § 48-5-7.4. I further swear that I am authorized to sign this application on behalf of the owner(s) making application and that I have shown the percentage interest for each of the individuals having an ownership right to this property on the back of this application form. I am also aware that certain penalty provisions are applicable if this covenant is breached.

Signature of Taxpayer or Taxpayer's Authorized Representative _____ Date Application Filed _____

_____ Sworn to and subscribed before me this ____ day of _____, _____

Signature of Taxpayer or Taxpayer's Authorized Representative _____

(Please have additional taxpayers sign on reverse side of application) _____ Notary Public

If denied, Georgia law O.C.G.A. § 48-5-7.4 provides that the applicant may appeal in the same manner as other property appeals are made pursuant to O.C.G.A. § 48-5-311.

FOR TAX ASSESSORS USE ONLY

| MAP & PARCEL NUMBER | TAX DISTRICT | TAXPAYER ACCOUNT NUMBER | YEAR COVENANT: |
|---|--|-------------------------|---|
| | | | |
| If transferred from Preferential Agricultural Assessment, provide date of transfer: | If applicable, covenant is a renewal for tax year: Begin: Jan 1, ____ Ends: Dec 31, ____ | | If applicable, covenant is a continuation for tax year: Begin: Jan 1, ____ Ends: Dec 31, ____ |
| _____ | Pursuant to O.C.G.A. § 48-5-7.4(d) a taxpayer may enter into a renewal contract in the 9th year of a covenant period so that the contract is continued without a lapse for an additional 10 years. | | If continuing a covenant where part of the property has been transferred, list Original Covenant Map and Parcel Number: _____ |

Approved: _____ Date: _____

Board of Tax Assessors

Date _____

Denied: _____ Date: _____ If denied, the County Board of Tax Assessors shall issue a notice to the taxpayer in the same manner as all other notices are issued pursuant to O.C.G.A. Section 48-5-306.

CURRENT USE ASSESSMENT QUESTIONNAIRE – PT283A

ALL APPLICANTS, other than single titled owners, must list below each individual's name that owns a beneficial interest in the property described in this application, the percentage interest of each, the relationship of each (if the applicant is a family farm entity), and all other information applicable to this application.

| | | | | | |
|---|---|--|---|-------------|---|
| Each Person's Name having any beneficial interest in the property described in this application. (If this form does not contain sufficient lines to list all owners, please attach list providing all information requested for each individual.) | Relationship (complete only if application is for a family farm entity) | Percent interest owned in property in <u>this application only</u> | Counties where you own interest in property under other covenants and total acres in other conservation use covenants | | Each owner's percent interest owned and number of acres owned by each under other covenants |
| Name / Relationship | | | County | Total Acres | % Interest / No of Acres |
| | | | | | |
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Check Appropriate Ownership Type:

- ☐ One or more natural or naturalized citizens.
- ☐ An estate of which the devisees or heirs are one or more natural or naturalized citizens.
- ☐ A trust of which the beneficiaries are one or more natural or naturalized citizens.
- ☐ A family owned farm entity (e.g., a family corporation, family partnership, family general partnership, family limited partnership, family limited corporation or family limited liability company. Percent (%) of gross income from bona fide conservation uses. _____(including earnings on investments directly related to past or future bona fide conservation uses, within this state within the year immediately preceding the year in which eligibility is sought (include supporting tax records); provided, however, that in the case of a newly formed family farm entity, an estimate of the income of such entity may be used to determine its eligibility (include supporting estimate records.)
- ☐ Nonprofit conservation organization designated as a 501(c)(3) organization under the Internal Revenue Code. (Provide copy of IRS determination letter/charter with application.)
- ☐ Bona fide club organized for pleasure, recreation, and other non-profitable purposes pursuant to Section 501(c)(7) of the Internal Revenue Code. (Provide copy of IRS determination letter/charter with application.)

Check All Bona fide uses that apply and the percentage use, as they relate to the property described in this application.

- ☐ Raising, harvesting, or storing crops % _____
- ☐ Feeding, breeding, or managing livestock or poultry % _____
- ☐ Producing plants, trees, fowl, or animals (including the production of fish or wildlife) % _____
- ☐ Wildlife habitat of not less than ten (10) acres of wildlife habitat (either in its natural state or under management; no form of commercial fishing or fish production shall be considered a type of agriculture); % _____ (see board of tax assessors for appropriate documentation in accordance with O.C.G.A. Section 48-5-7.4(b)(2))
- ☐ Production of aquaculture, horticulture, floriculture, forestry, dairy, livestock, poultry, and apiarian products % _____
- ☐ Other _____

- ☐ Yes ☐ No Is this property or any portion thereof, currently being leased? (If yes, list the name of the person or entity and briefly explain how the property is being used by the lessee, as well as the percentage of the property leased.)
- ☐ Yes ☐ No Are there other real property improvements located on this property other than the storage and processing buildings listed on the front of this application? If yes, briefly list and describe these real property improvements.
- ☐ Yes ☐ No Are there any restrictive covenants currently affecting the property described in this application? If yes, please explain.
- ☐ Yes ☐ No Are there any deed restrictions on this property? If yes, please list the restrictions.
- ☐ Yes ☐ No Does the current zoning on this property allow agricultural use? If no, please explain.
- ☐ Yes ☐ No Is there any type business operated on this property? If yes please indicate business name & type of business.

- If this application is for property that is less than 10 acres in size, a taxpayer must submit additional relevant records providing proof of bona fide agricultural use.
- Although not required, the applicant(s) for a property having more than 10 acres may wish to provide additional information to assist the board of assessors in making their determination. This information may include:
 - (1) Plans or programs for the production of agricultural and timber products, (2) Evidence of participation in a government subsidy program for crops or timber. (3) Receipts that substantiate a bona fide conservation use, such as receipts for feed, equipment, etc. (4) Income tax records, such as copies of a previously filed Federal Schedule F or the appropriate entity return (e.g., Federal Form 1065, 1120, etc.)
- The Board of Tax Assessors can only deny an application if the use of the property does not meet the definition of bona fide agricultural property or if the ownership of the property is not in compliance with O.C.G.A. § 48-5-7.4.

APPLICATION FOR RELEASE OF CURRENT USE ASSESSMENT OF BONA FIDE AGRICULTURAL PROPERTY

I, the owner of the above described property, having satisfied all applicable taxes and penalties associated with the covenant above, do hereby file this application for release of current use assessment with the county board of tax assessors. Pursuant to O.C.G.A. § 48-5-7.4(w), no fee is required for the clerk of superior court to file and index this release in the real property records of the clerk's office.

Sworn to and subscribed before me
This ____ day of _____, _____

Taxpayer's Authorized Signature

Approved by: Board of Tax Assessors

Notary Public

Date Filed

Date Approved