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Vicki K. Lambert
Director

M E M O R A N D U M

TO: Chairman, Board of Tax Assessors, Chief Appraisers
FROM: Vicki Lambert, Director
SUBJECT: Forest Land Protection Act of 2008 (FORMS)
DATE: June 8, 2009

The GEORGIA FOREST LAND PROTECTION ACT OF 2008 (O.C.G.A. § 48-5-7.7) provides for an ad valorem tax exemption for property primarily used for the good faith subsistence or commercial production of trees, timber, or other wood and wood fiber products and excludes the entire value of any improvements located on the property.

For specific and definite qualifications and features of this Act, reference the O.C.G.A. § 48-5-7.7 and Department Rules and Regulations in Chapter 560-11-11. The highlights for this Act follow.

- Primary use of property is Forest land.
- 15-year covenant agreement.
- More than 200 acres when owned by an individual(s) or any entity registered to do business in Georgia.
- Property that qualifies for this Act and is already receiving preferential or current use assessment can be changed one time to a forest land conservation use covenant without penalty.
- For years beginning January 1, 2009, all applications shall be filed on or before June 1, 2009.
- For years beginning on or after January 1, 2010, all applications shall be filed on or before the last day for filing ad valorem tax returns.
- An application for Forest land conservation use assessment may be filed in conjunction with or in lieu of an appeal of the reassessment.
- The Application must be recorded in real property index.
- The Covenant must also be recorded in real property index.

On Wednesday, April 29, 2009 a hearing was held by the Department for the purpose of considering public comments regarding the promulgation of Forest Land Conservation Use Assessment regulations. Subsequently, the Department has amended certain portions of the proposed regulations, including the Forest Land Conservation Use Application and Covenant Document forms.

The Department on May 22, 2009, issued Emergency Regulations incorporating the previously referred to amendments. The Emergency Regulations will remain in effect for 120 days or upon the adoption of the proposed rules, whichever is the earlier.

On Friday, June 26, 2009 a hearing will be held to consider public comment on the proposed and amended regulations. If you have any questions, please do not hesitate to call our office at 404-968-0708.

Pursuant to Department of Revenue Regulation 560-11-11-0.40-02, an application for Qualified Forest Land Protection may be withdrawn or amended 30 days from the Regulation effective date by providing written notification to withdraw or amend. The proposed Regulation 560-11-11-.02 provides for additional provisions after the 30 days.

We apologize for the inconvenience to your offices regarding these amendments. Please review the attached amended forms.

You may also download the amended Application and Covenant forms from our website:

<https://etax.dor.ga.gov/ptd/dcs/flpa/index.aspx>

APPLICATION AND QUESTIONNAIRE FOR FOREST LAND CONSERVATION USE PROPERTY

To the Board of Tax Assessors of _____ County: In accordance with the provisions of O.C.G.A. § 48-5-7.7, I submit this application and the completed questionnaire on the back of this application for consideration of Forest Land Conservation Use value assessment on the property described herein.

OWNERSHIP INFORMATION

Name of owner: _____

Owner's mailing address _____

City, State, Zip _____

PROPERTY IDENTIFICATION

Property physical location _____

Total number of acres included in this application: _____

<u>County Parcel ID #</u>	<u>District</u>	<u>Land Lot</u>	<u>Deed Book/Page</u>	<u>Plat Book/Page</u>	<u>Acres</u>

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. § 48-5-7.7. I further swear that I am authorized to sign this application on behalf of the owner(s) making application. I am aware that certain penalty provisions are applicable if this covenant is breached pursuant to O.C.G.A. § 16-10-20.

Signature of Owner or Owner's Authorized Representative

Date Application Filed

Signature of Owner or Owner's Authorized Representative

*Additional owners may sign on back of form

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

Notary Public

FOR TAX ASSESSORS USE ONLY

Covenant: Begins: Jan. 1 _____ Ends: Dec. 31 _____ Covenant # _____
(Year) (County Code) (Covenant #)

Based on the information submitted and provided on the questionnaire, the _____ County Board of Tax Assessors has considered such information and has made the following final determination of this application:

Approved: ____ Date: _____

Board of Tax Assessors

Date

Denied: ____ Date: _____ If denied, O.C.G.A. § 48-5-7.7 provides that the County Board of Tax Assessors shall issue a notice to the owner(s) in the same manner as all other notices are issued pursuant to O.C.G.A. § 48-5-306 which can be appealed pursuant to O.C.G.A. § 48-5-311.

FOREST LAND CONSERVATION ASSESSMENT QUESTIONNAIRE – PT-48-5-7.7

Check Appropriate Ownership Type:

- One or more individuals (includes executors, administrators and trustees)
- Entity registered to do business in the State of Georgia (county tax official may request verification of registration: such verification may include sales tax number, FEI number, etc.)

Additional Owner Signatures (if needed)	
Print Name	Signature/Date

OTHER COUNTIES AND ACREAGE included in this application for FOREST LAND PROTECTION COVENANT	
County Name/Application #	Property Description/Other County Parcel #/Acreage

In addition to the primary use of the property as specified in the application, specific secondary uses are permitted. Please indicate if any of the following are applicable to the property covered by this application and the total amount of acreage used:

- Promotion, preservation, or management of wildlife habitat. _____
- Carbon sequestration. Is the property listed on the Georgia Carbon Sequestration Registry () Yes () No #: _____
- Mitigation or conservation use banking to restore or conserve wetlands and other natural resources. _____
- Production or maintenance of ecosystem products and services such as, but not limited to, clean air and water. _____

() Yes () No	Is this property or any portion thereof currently being leased? If yes, briefly explain how the property is being used by the lessee, as well as the amount of acreage of the property leased. _
() Yes () No	Is the property or any portion thereof currently being used for fishing purposes where admission is charged? If yes, please indicate amount of acreage so used.
() Yes () No	Is the property or any portion thereof being used for production of pine straw? If yes, indicate amount of acreage so used.
() Yes () No	Is there a residence on the property? If yes, provide the street address.
() Yes () No	Are there other real property improvements located on this property? If yes, briefly list and describe these real property improvements on a separate sheet and attach to this application.
() Yes () No	Is there any type of business operated on this property? If yes, indicate business name, type of business, and amount of acreage so used.

COVENANT FOR FOREST LAND PROTECTION ACT OF 2008

In consideration of my receiving the preferential assessment of forest land provided in O.C.G.A. § 48-5-7.7, I (We), the undersigned do hereby solemnly swear, and covenant that:

1. I (we) have personal knowledge of the property described herein, and the primary use is good faith subsistence or commercial production of trees, timber, or other wood and wood fiber products.
2. I (we) will maintain this property as forest land conservation use property, as defined by O.C.G.A. § 48-5-7.7, for a period of 15 years to begin on January 1st of the first year for which conservation use assessment is approved, and to continue through the last day of December of the final year of the Covenant period.
3. I (we) will notify the Board of Tax Assessors, in writing, in the event there is a change in the “qualifying use” of said property.
4. I (we) understand that if this Covenant is breached, penalties and interest will be assessed as provided for by law and such penalties and interest levied against myself and against the property will constitute a lien against the property subject of this Covenant.
5. I (we) understand that a breach occurring in one or more counties shall be considered a breach of the entire tract subject to this Covenant, regardless of the nature or the location of the breach.
6. I (we) understand that if the tract is located in more than one county, each county where the tract is located must enter into a Covenant. If a county denies the application, then the land in that county shall not receive Forest Land Protection Act of 2008 designation and the other remaining tract or tracts must meet all the requirements and qualifications set forth in O.C.G.A. § 48-5-7.7, and all applicable regulations.
7. All information set forth on this document is true, correct, and complete.

The following information is for the portion of the tract located in **THIS COUNTY** with Covenant Number _____.

Parcel Identification Number	County	Physical Address

Detailed description of the use of the property in this County:

We hereby adopt and ratify the Covenant for the tract of real property located in _____ County and described herein, and adopt the ratification of this Covenant for tracts located in any other counties, if applicable.

Date

Signature for the County Board of Assessors

I hereby certify, adopt, and affirm the Covenant for the tract or tracts of real property described herein.

Date

Signature of Owner

Printed Name of Owner

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

Notary Public

COVENANT FOR FOREST LAND PROTECTION ACT OF 2008

I hereby certify, adopt and affirm the Covenant for the tract or tracts of real property described herein.

Date	Signature of Owner	Printed Name of Owner
Sworn to and subscribed before me		
This _____ day of _____, _____.		Notary Public

I hereby adopt certify and affirm the Covenant for the tract or tracts of real property described herein.

Date	Signature of Owner	Printed Name of Owner
Sworn to and subscribed before me		
This _____ day of _____, _____.		Notary Public

The following information pertains to **ANY OTHER COUNTY** where the tract is located and for which an application and this Covenant may be filed.

Parcel Identification Number	County	Physical Address

Detailed description of the use of the property in the county:

We hereby adopt and ratify the Covenant for the tract of real property located in _____ County and described herein, and adopt the ratification of this Covenant for tracts located in any other counties.

Date	Signature for the County Board of Assessors
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Parcel Identification Number	County	Physical Address

Detailed description of the use of the property in the county:

We hereby adopt and ratify the Covenant for the tract of real property located in _____ County and described herein, and adopt the ratification of this Covenant for tracts located in any other counties.

Date	Signature for the County Board of Assessors
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COVENANT FOR FOREST LAND PROTECTION ACT OF 2008

Parcel Identification Number	County	Physical Address

Detailed description of the use of the property in the county:

We hereby adopt and ratify the Covenant for the tract of real property located in _____ County and described herein, and adopt the ratification of this Covenant for tracts located in any other counties.

Date

Signature for the County Board of Assessors

Parcel Identification Number	County	Physical Address

Detailed description of the use of the property in the county:

We hereby adopt and ratify the Covenant for the tract of real property located in _____ County and described herein, and adopt the ratification of this Covenant for tracts located in any other counties.

Date

Signature for the County Board of Assessors

NOTE: If more than three owners of record or five counties, please attach another covenant form to this one.

If your tract is divided by a publicly owned road, railroad track, or county line, you may make a one-time election to divide the tract using such markers as the boundary. If your tract is so divided and you wish to divide the tract accordingly, please provide the following:

1. An official county, state, or local map showing the dividing line of the tract and the location of the real property.

Additional Parcel Identification Numbers		Additional Parcel Identification Numbers