



CONSERVATION USE PROGRAM

Owners of agricultural land, timberland and environmentally sensitive land may qualify for conservation use assessment under [O.C.G.A. Section 48-5-7.4](#). The Georgia Revenue Commissioner has the responsibility of annually determining the values for ad valorem tax purposes of this type land and publishing rules and regulations to help county tax assessors determine the values of property that qualify for conservation use assessment.

Conservation use property is assessed at 40% of current use value which gives a reduced assessment to the owner of this type property when compared to other property assessed at 40% of fair market value. This favorable tax treatment is designed to protect these property owners from being pressured by the property tax burden to convert their land from agricultural use to residential or commercial use, hence the name "conservation use" assessment. In return for the favorable tax treatment, the property owner must keep the land undeveloped in a qualifying use for a period of ten years or incur stiff penalties. Owners who breach their conservation use covenant must pay back to the taxing authorities twice the savings they have received over the life of the covenant up to the point it was breached.

Applications for current use assessment must be filed with the county board of tax assessors on or before April 1st.

For more information on this program and the necessary forms please contact Katie Sanders at 706-864-2433 or visit our office at 99 Courthouse Hill, Suite C, Dahlonega, Georgia.