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PT-230 REV. 7/99

**APPLICATION FOR PREFERENTIAL AGRICULTURAL ASSESSMENT**

To the Board of Tax Assessors of \_\_\_\_\_ County; In accordance with the provisions of the State Constitution and laws authorizing preferential assessment of bona fide agricultural property at 75% of the value which other tangible real property is assessed, I hereby make application for preferential assessment on the following described property.

Name of Owner(individual(s) or family owned farm corporation)		
Owner's mailing address		City, State and Zip:
Property location (Street, Route, HWY, etc.)	City, State and Zip:	No. Of acres included in this application:
District	Land Lot	Sublot and Block
Recorded Deed Book and Page		
Types of storage and processing buildings located on the property;		
List other counties where preferential assessment applications have been made:		

**PLEASE STATE THE NUMBER OF ACRES USED FOR THE FOLLOWING PURPOSES:**

AGRICULTURAL PURPOSE	ACRES	AGRICULTURAL PURPOSE	ACRES	AGRICULTURAL PURPOSE	ACRES
HORTICULTURAL		DAIRY		APIARIAN PRODUCTS	
FLORICULTURAL		LIVESTOCK		AGRICULTURAL PRODUCTS	
FORESTRY		POULTRY		OTHER FARM PRODUCTS	

FOR TAX ASSESSORS USE ONLY		
MAP & PARCEL NUMBER:	DATE APPROVED:	DATE NOTIFIED:
TAX DISTRICT:	DATE DENIED:	DATE APPEALED:
TAXPAYER ACCOUNT NUMBER:	YR. COVENANT BEGINS: JAN. 1,	YR. COVENANT ENDS: DEC. 31,

**PREFERENTIAL AGRICULTURAL ASSESSMENT COVENANT AGREEMENT**

In consideration of my receiving preferential assessment of agricultural or timberland property provided for in O.C.G.A. Section 48-5-7.1, I, the undersigned, do hereby solemnly swear, covenant and agree that: (EACH POINT BELOW MUST BE INITIALED BY APPLICANT)

- I am a natural or naturalized citizen and the lawful owner of the property described on this document or if said property is owned by a family-farm corporation, I am authorized to execute this document on behalf of said corporation. \_\_\_\_\_
- I have personal knowledge of the property described and the primary use of said property is good faith commercial production of agricultural products with a sincere intention to produce products for profit. \_\_\_\_\_
- I have not received or made a pending application for preferential assessment in this county or any other county with respect to any property, which taken together with this property, would exceed 2,000 acres. \_\_\_\_\_
- No person who has a beneficial interest in this property, including any interest in the nature of stock ownership, will receive any benefit of preferential assessment as to more than 2,000 acres in any tax year. \_\_\_\_\_
- I agree to maintain this property in bona fide agricultural purposes as defined by O.C.G.A. 48-5-7.1(a) for a period of 10 years to begin on January 1st of the year in which said property first qualifies for preferential assessment and to continue through the last day of December of the final year of the covenant period. \_\_\_\_\_
- I hereby agree to notify the Board of Tax Assessors, in writing, in the event there is a change in the qualifying use or ownership of said property. \_\_\_\_\_
- I understand that, if this covenant is breached by either me or any person or entity to whom I may transfer all or part of this property, a penalty shall be imposed as provided for by law. I further understand that the penalty shall bear interest and that said penalties and interest shall constitute a lien against the property under this covenant. \_\_\_\_\_
- If said property is owned by a family farm corporation, 80% or more of its gross income for the year immediately preceding the year for which this covenant will begin was derived from bona fide agricultural pursuits carried out on tagible real property located in this state, which property is devoted to bona fide agricultural purposes. \_\_\_\_\_
- All information given on this document is true, correct and complete. \_\_\_\_\_

Sworn to and subscribed before me  
 this \_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.  
 \_\_\_\_\_  
 Notary Public

\_\_\_\_\_  
 Authorized Signature

\_\_\_\_\_  
 Approved By: Board of Tax Assessors

\_\_\_\_\_  
 Date Filed

\_\_\_\_\_  
 Date

Georgia law, O.C.G.A. Section 48-5-7.1 provides that, if this application is denied, the applicant may appeal. Such appeal shall be made in the same manner that other property tax appeals are made pursuant to O.C.G.A. Section 48-5-311.

**APPLICATION FOR RELEASE OF PREFERENTIAL AGRICULTURAL ASSESSMENT**

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 preferential assessment with the county board of tax assessors.

Sworn to and subscribed before me  
 this \_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.  
 \_\_\_\_\_  
 Notary Public

\_\_\_\_\_  
 Authorized Signature

\_\_\_\_\_  
 Approved By: Board of Tax Assessors

\_\_\_\_\_  
 Date Filed

\_\_\_\_\_  
 Date