

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 the 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 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: _____ Covenant Acres: _____ Total Acres: _____
Property location (Street, route, Hwy, etc.)			City, State, Zip of Property:	
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 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 the 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 _____ 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: Begin: Jan 1, _____ Ends: Dec 31, _____
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 _____ Pursuant to O.C.G.A. § 48-5-7.4 (d) a taxpayer may enter into a renewal contract in the 9 th year of the covenant period so that the contract is continued without a lapse for an additional 10 years.		If applicable, covenant is a continuation for tax year: Begin Jan 1, _____ Ends: Dec 31, _____ 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

Check Appropriate Ownership Type:

- One or more 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 fam entity (e.g., a family corporation, family partnership, family general 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 sued 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 _____

- | | | |
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| 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 the property? If yes, please list restrictions. |
| Yes | No | Does the current zoning on this property allow agricultural use? If no, please explain. |
| Yes | No | Is there any type of 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 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 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

NEW, RENEWAL or CONTINUANCE: Instructions and Example for Applications

Failure to fully complete the form or comply with the instructions will delay the processing of your application.

Complete highlighted areas of the application. All owners must sign the application or submit a letter of authorization. There is a filing fee of \$9.00 for each application and \$2.00 for each authorization letter. (Make checks out to: Cobb County Board of Tax Assessors)

Leave box Blank.

Leave box Blank.

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

To the board of Tax Assessors of Cobb: 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 the 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 entities, list the name of the entity, its legal status, and the maximum amount of property that be entered into a covenant.

Frank and Ann Farmer
(Use Ownership on deed)

Complete highlighted areas of the application.

Owner's mailing address <u>100 Dairy Lane</u>	City, State, Zip <u>Cowpens, SC 29068</u>	Number of acres included in this application. Agricultural Land: <u>5.0</u> Timber Land: <u>4.5</u>
Property location (Street, route, Hwy, etc.) <u>0000 Wildhorse Rd</u>	City, State, Zip of Property: <u>Powder Springs, GA</u>	Covenant Acres: <u>9.0</u> Total Acres: <u>9.5</u>

District <u>19</u>	Land Lot <u>698</u>	Sublot & Block <u>Parcel 3</u>	Recorded Deed Book/Page <u>1524/309</u>	List types of storage and processing buildings: <u>Barn, shed, silo, chicken house</u>
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AUTHORIZED SIGNATURE

I, the undersigned, do hereby solemnly swear, covenant and agree that all information contained above, as well as the information provided on the questionnaire, is true and correct to the best of my knowledge and belief. I am authorized to sign this application on behalf of the owner(s) and I have shown the percentage interest for each of the individuals having an ownership right to this property on the back of this application. The provisions are applicable if the covenant is breached.

Sign & Notarize in this area for NEW, RENEWAL, or CONTINUANCE applications.

Frank Farmer
Signature of Taxpayer or Taxpayer's Authorized Representative

March 9, 2008
Date Application Filed

Ann Farmer
Signature of Taxpayer or Taxpayer's Authorized Representative

Sworn to and subscribed before me this 9th day of March, 2008

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: Begin: Jan 1, _____ Ends: Dec 31, _____
If transferred from Preferential Agricultural Assessment, provide date of transfer: _____		Leave this area blank. This Area for Tax Assessors Use Only.	
			Applicable, covenant is a continuation for year: Jan 1, _____ Ends: Dec 31, _____ Continuing a covenant where part of the property been transferred, list original Covenant Map and 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 allow for listing a provided name, list the name for each individual.)	Relationship (complete only if application is for a family farm entity)	Percent interest owned in property in <u>this application</u> only.	Counties where you own interest in property under other covenants and total acres in other covenants use.	Each owner's percent interest owned and number of acres owned by each under other covenants.
List ALL owners on the deed and complete ALL areas that apply in this section.				
Name / Relationship		County	Total Acres	% Interest / No of Acres
<i>Frank Farmer</i>		50%		
<i>Ann Farmer</i>		50%		

Check Appropriate Ownership Type:

- One or more 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 fam entity (e.g., a family corporation, family partnership, family general 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 agricultural production) for the year preceding the year in which eligibility is sought (include schedule K-1's, 1099's, etc. to determine earnings), (include supporting estimate records), of the income of such entity.
- 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 ONE Ownership in this section.

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 10 acres. No form of commercial fishing or fish production shall be conducted on the property in accordance with O.C.G.A. Section 2-2-37. (Provide appropriate documentation in support of this use.)
- Production of aquaculture, horticulture, or other products %
- Other _____

Check ALL that apply and enter the percentage of each.

- 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 deed? If yes, list and describe real property improvements.
- Yes No Are there any restrictions on the use of this property? If yes, please explain.
- Yes No Are there any deed restrictions on the use of this property? If yes, please explain.
- Yes No Does the current zoning on this property allow agricultural use? If no, please explain.
- Yes No Is there any type of business operated on this property? If yes, please indicate business name & type of business.

Check and answer ALL questions that apply in this section.

*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 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 is not in compliance with O.C.G.A §48-5-7.4.

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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. I request that the county board of tax assessors file and index this release in the real property records of the clerk's office.
 Sworn to and subscribed before me
 This ___ day of _____, ____ Ta

Leave this area blank.

Notary Public

Date Filed

Date Approved