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PT-283E Rev. 8/07

**APPLICATION AND QUESTIONNAIRE FOR CURRENT USE
ASSESSMENT OF ENVIRONMENTALLY SENSITIVE PROPERTY**

To the Board of Tax Assessors of _____ County: 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)				
Owner's mailing address			City, State, Zip	
Property location (Street, Route, Hwy, etc.)			City, State, Zip	
District	Land Lot	Sublot & Block	Recorded Deed Book/Page	Has property been certified by the Department of Natural Resources as environmentally sensitive? [] No [] Yes, attach certification

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 that that no individual associated with the ownership of this property has any beneficial interest in more than 2,000 acres in this or any other conservation use property in Georgia, and that certain penalty provisions are applicable if this covenant is breached.	
_____ Signature of Taxpayer or Taxpayer's Authorized Representative	_____ Date Filed
Sworn to and subscribed before me this ____ day of _____, _____ _____ 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 and Parcel Number	Tax District	Taxpayer Account Number	Yr Covenant: Begins: Jan 1 _____ Ends: Dec 31 _____
If initial application, date transferred from Preferential Agricultural Assessment: _____		If applicable, covenant is a renewal for tax year : Beginning Jan 1, _____ Ending: Dec 31, _____	If applicable, covenant is a continuation for tax year Beginning Jan 1, _____ Ending: Dec 31, _____
Based on the information submitted above, as well as the information 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, 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. § 48-5-306.			

APPLICATION FOR RELEASE OF CURRENT USE ASSESSMENT OF ENVIRONMENTALLY SENSITIVE 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 _____, _____ _____ Notary Public	_____ Taxpayer's Authorized Signature _____ Date Filed	_____ Approved by: Board of Tax Assessors _____ Date Approved

CURRENT USE ASSESSMENT QUESTIONNAIRE – PT283E

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 Individual’s Name having any beneficial interest in the property described in this application	Percent interest for each owner of property in this application	Counties where you own interest in property under other covenants and total acres included in each covenant		Each owner’s percent interest owned and number of acres owned by each under other covenants	
		County	Total Acres	Percent Interest	Number of Acres

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.

Significant groundwater recharge area identified on maps or data compiled by the Department of Natural Resources % _____

Habitats for endangered or threatened species certified by the Department of Natural Resources % _____

Mountainous Terrain % _____

Undeveloped Barrier Islands % _____

Wetlands as determined by the US Army Corps of Engineers, or depicted or delineated on maps compiled by the Department of Natural Resources of the US Fish & Wildlife Service % _____

River Corridors adjacent to rivers & perennial streams within the 100 year flood plain developed by FEMA or those buffer zones established by law or local ordinance % _____

1. 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.)

The board of tax assessors may not approve an application without the following document:
 Certification from the Department of Natural Resources pursuant to O.C.G.A. § 48-5-7.4(a)(2) that the property meets the criteria for current use assessment of environmentally sensitive property.