

# **MADISON COUNTY BOARD OF TAX ASSESSORS**

**91 ALBANY AVENUE  
DANIELSVILLE, GA 30633  
(706)795-6355**

**In order to apply to put your land in the Conservation Use Program you must file an application between January 1<sup>st</sup> and April 1<sup>st</sup> (*by appointment only*) within our office located in the Madison County Government Complex.**

**It is important to note that if your property has been under a covenant for the last ten years that your property does not automatically qualify for a new covenant. The laws governing Conservation Use have changed since you were approved for the covenant. Furthermore, the Department of Revenue has established new regulations and specific qualification procedures for Conservation Use applicants. Therefore, your ability to re-enter the Conservation Use program will be based on the current law and regulations. In order to re-qualify for the Conservation Use Covenant you must submit proper documents that demonstrate that the property is being used in a qualifying manner for the good faith production of qualified agricultural products. We will make every effort to help you through this process.**

**For your information in preparing your application, qualifying uses of agricultural land as stated in the state regulations are raising, harvesting, or storing crops, feeding, breeding, or managing livestock or poultry, producing plants, trees, fowl, or animals, or wildlife habitat, or the production of aquaculture, horticulture, floriculture, forestry, dairy, livestock, poultry and apiarian products. The factors that will be considered in determining if your property is primarily used for good faith production of timber or agriculture products are the nature of the terrain, the density of the marketable product on the land, the past use of the land, the economic merchantability of the agriculture products and the utilization or non-utilization of recognized care, cultivation, harvesting, and like practices applicable to the product involved and any implemented plans. An IRS schedule F must be submitted with all applications and if the qualifying use will include timber products, you must submit a copy of the forestry plan you have implemented. Our staff will make an on site field inspection on all applications to accurately determine the type and extent of agriculture use.**

**If you are a Conservation Use Assessment covenant holder and you are thinking of renewing your covenant, consider the following:**

**With over a decade of experience behind county tax assessors and the Georgia Department of Revenue Property Tax Division, some landowners may find it harder to qualify for renewal. In discussing why your property qualifies, it is important to**

**summarize the statute and regulations as they apply specifically to your property under the Official Code of Georgia Annotated Section 48-5-7.4. Qualifying elements of farm or forest property depend on the good faith production of the land, which includes subsistence farming and commercial production of farm products or timber.**

**Applications for Conservation Use Assessment must be filed with the county board of tax assessors on or before the last day for filing ad valorem tax returns in the county. The deadline in Madison County is April 1<sup>st</sup>. If you file a Schedule F, please attach a copy with your application.**

**No more than 2,000 acres will be accepted; the owner must be a citizen, a beneficiary of a citizen's estate or trust; a nonprofit conservation organization designated under Section 501(c) (3) of the Internal Revenue Code; or a club organized for pleasure, recreation and other nonprofit purposes.**

**Owners of fewer than 10 acres may be required to show some type of evidence or documentation to confirm that the primary use of their property is “good faith” bona fide agricultural production.**

**Factors that may be considered in determining whether the property in question qualifies may include:**

- Nature of the terrain**
- Density of the marketable product on the land**
- Past usage of the land**
- Merchantability of the farm or timber product**
- Use or nonuse of recognized cultivation, harvesting and like practices applicable to the product**

**To qualify for the CUV program, the property must be used for some agricultural purpose, such as:**

- Growing, harvesting or storing crops**
- Feeding, breeding or managing livestock or poultry**
- Growing plants, trees, fowl or animals**
- Producing aquaculture, horticulture, forestry, dairy, livestock, poultry or apiarian products**

## *Important Notice*

By Georgia Law, Conservation Use & Preferential Use Covenants are to be recorded in the official records of the Clerk of Superior Court of Madison County. Therefore, a recording fee of \$12.00 must be obtained prior to the approval of the Covenant on your property. Please be prepared to submit a check or money order made out to the Madison County Board of Commissioners at the time of application to take care of the recording fee. Should your application be denied, the filing fee will be refunded to you.

## **Conservation Use Notes**

### **Recommendation for Farm Animal Production:**

<b>Horses</b>	<b>1 per acre</b> <b>*5 or 6 horses is pleasure only</b> <b>*Boarding requires over 5 horses &amp; adequate facilities</b>
<b>Beef Cows</b>	<b>1 per 2 ½ acres</b>
<b>Goats</b>	<b>5 to 7 per acre</b>
<b>Pigs</b>	<b>20 per acre</b>

**Bulls probably not present if less than 20 cows. If a bull is not present, does the person use artificial insemination?**

### **Recommendations for Agricultural Production:**

**8-10 ac min for adequate hay production**  
**Fertilize & lime each hay field each year**  
**Fruits, nuts & vegetables- determined by variety & production**  
**Tree Orchards-minimum 18-20 trees which meet certain production levels required for spraying**

### **Recommendations for Timber Production:**

**15+ acres recommended for adequate production of timber**  
**Require timber management plan to describe current site and future plans for harvesting**  
**15 acres or less requires a good stand of pine timber of hardwood**

***FOR ADDITIONAL INFORMATION PLEASE REFER TO THE GEORGIA DEPARTMENT OF REVENUE WEBSITE:***

***[http://www.etax.dor.ga.gov/IndTax\\_PropTax.aspx](http://www.etax.dor.ga.gov/IndTax_PropTax.aspx)***