



**Georgia Department of Revenue
Local Government Services Division
Informational Bulletin
Georgia Forest Land Protection Act**

January 28, 2020

This bulletin provides information regarding the transfer of properties subject to a covenant under the Georgia Forest Land Protection Act (“FLPA”).

Consequences of Transferring a Portion of FLPA Property to a New Owner, Where Either Remaining or Transferred Tract Size is Less Than 200 Acres – No Breach Deemed to Have Occurred

The definition of “forest land conservation use property” requires that the forest land be at least 200 acres in aggregate which lies within one or more counties, provided that such forest land is in parcels of at least 100 acres within any given county. However, please note that O.C.G.A. § 48-5-7.7(i)(1) provides:

If ownership of all or a part of a [FLPA] property is acquired during a covenant period by another qualified owner, . . . no breach of the covenant shall be deemed to have occurred if the total size of a tract from which the transfer was made is reduced below 200 acres or the size of the tract transferred is less than 200 acres.

For example, if a covenant holder sells 10 acres out of a 200 acre FLPA property to another qualified owner, the 10-acre tract may continue and the remaining acreage of 190 acres may continue in the special assessment program for the duration of the covenant period. However, neither property will qualify for a renewal covenant at the end of the covenant period unless additional acreage is added to the tract to meet the 200 acre limitation.

FOR MORE INFORMATION

For more information on this subject, contact the Georgia Local Government Services Division at 404-724-7000 from 8:00am to 4:30pm EST, Monday through Friday, excluding holidays. For forms and other information, please visit our website at www.dor.georgia.gov