



# DOAA

Georgia Department  
of Audits & Accounts

**Greg S. Griffin**  
State Auditor

February 12, 2024

Honorable Chuck Hufstetler  
Chairman, Senate Finance  
121-C State Capitol  
Atlanta, GA 30334

SUBJECT: Fiscal Note  
Senate Bill (LC 44 2482)

Dear Chairman Hufstetler:

The bill would remove a restriction on property with a conservation use status for ad valorem purposes. It would allow properties to retain the status even if leased to a person or entity that would not be entitled to the conservation use assessment. The bill would be effective for taxable years beginning on or after January 1, 2025.

The state does not collect ad valorem taxes on land; therefore, there is no expected impact on state revenue.

Respectfully,

Greg S. Griffin  
State Auditor

Richard Dunn, Director  
Office of Planning and Budget

GSG/RD/mt