

**From:** [Chris Rouse](#)  
**To:** [Neal Groover](#); [Christine Sarna](#)  
**Cc:** [Jennifer Keyes](#)  
**Subject:** RE: Schedule E & F & Documentation For Cuva Properties Under 10 Acres  
**Date:** Wednesday, December 4, 2024 7:35:06 PM  
**Attachments:** [image001.jpg](#)  
[Certificate of tax filing-Effingham County.docx](#)  
[Form4506-T.pdf](#)

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Caution: External Message

Neal,

O.C.G.A. §48-5-7.4(b)(2)(A) (Current use valuation and taxation of bona fide conservation use property and bona fide residential transitional property) generally does allow for CUVA treatment upon production of a Schedule E or a Schedule F.

The statute as written clearly requires that if a Schedule E form is included with the CUVA application, that it “report] farm related income or loss.” Zeroes across the board would not qualify. The statute is a little fuzzy on Schedule F. The placement of the text and commas makes it uncertain whether income or loss is a required part of the form. I believe the totality of the statute text makes clear a person must be showing expenses and/or income in some fashion, and that this includes something *other than* all zeroes on a Schedule F, but a reviewing court may disagree.

Regarding verification that it was actually filed—the statute requires “proof” of filing, but doesn’t help us on what constitutes proof. I believe either a tax transcript from the IRS (requested with Form 4506-T, attached), or a sworn/affirmed statement from the Taxpayer stating the document(s) were in fact filed with the IRS, is a reasonable interpretation of the level of proof required (I’ve attached a draft form for that).

In short, the Schedule E or F should show some expense and/or income, not just all zeroes, and should be verified as having actually been filed, by use of an IRS tax transcript, a sworn/affirmed statement by the Taxpayer, or perhaps the same but signed by the Taxpayer’s tax preparer.

Hope this helps,

-Chris

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Christopher L. Rouse

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**From:** Neal Groover <NGroover@EffinghamCounty.org>  
**Sent:** Wednesday, December 4, 2024 1:11 PM  
**To:** Christine Sarna <CSarna@EffinghamCounty.org>; Chris Rouse <chris.rouse@roco.pro>  
**Cc:** Jennifer Keyes <JKeyes@EffinghamCounty.org>  
**Subject:** RE: Schedule E & F & Documentation For Cuva Properties Under 10 Acres

Chris,

If possible would you be able to get this review before the January 6<sup>th</sup> meeting?

The board would like to make a decision at that time.

Thank you,

*Neal Groover*  
*Chief Appraiser*  
*901 N Pine St Suite 106*  
*Springfield, GA 31329*  
*912-754-2125*



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**From:** Christine Sarna <CSarna@EffinghamCounty.org>  
**Sent:** Wednesday, November 6, 2024 1:26 PM  
**To:** Chris Rouse ([chris.rouse@roco.pro](mailto:chris.rouse@roco.pro)) <[chris.rouse@roco.pro](mailto:chris.rouse@roco.pro)>  
**Cc:** Neal Groover <[NGroover@EffinghamCounty.org](mailto:NGroover@EffinghamCounty.org)>; Jennifer Keyes <[JKeyes@EffinghamCounty.org](mailto:JKeyes@EffinghamCounty.org)>  
**Subject:** Schedule E & F & Documentation For Cuva Properties Under 10 Acres

Good Afternoon Chris,

I hope you're doing well.

We are trying to come up with some more defined procedures on what proof of agricultural use we can accept for Cuva properties under 10 acres. Our list right now includes a Schedule E, Schedule F with form 1040 or Form 4835, or a gate card (with proof of address for gate card).

Upon bringing this up at our last Board of Assessors meeting, we received some pushback due to the law stating a Schedule E or F only has to be **filed** (48-5-7.4-b2 I believe) Would this be enough to approve them for Cuva, even if they do something like, for example, fill out the form with \$0 profit/loss on the entire form? Can/should we verify that it was filed through the IRS? Does the IRS send owners something showing approval or denials of Schedule Es or Fs- if not, what would be the easiest way to verify the filing? (should we simply ask for something from a CPA as well?) Essentially- what would constitute proof that we can realistically ask for?

Are there any regulations on this?

Thank you for any advisement.

*Christine Sarna  
Effingham County Tax Assessors Office  
Covenant Real Property Appraiser III  
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