

Policy Regarding Proof of Usage for Parcels Under 10 Acres

May 5th, 2025 BOA Meeting

Regarding the approval of Conservation Use covenant applications for parcels under 10.00 acres (meaning 0- 9.99 acres), this policy will outline what the Board of Tax Assessors can accept by **May 1st** of the year of application:

- a. Schedule E- reporting farm-related income or loss specifically
- b. Schedule F with Form 1040, or, if applicable Form 4835 (Farm Rental Income and Expenses)
- c. Schedule T- Forest Activities Schedule
 - i. Regarding proof of filing- we will also require a receipt of approval of the tax transcript from the IRS (if owners do not yet have this at the time of application, then they can provide a signed sworn affidavit stating that the documents were filed with the IRS, and that they will provide our office with a copy of the tax transcript approval by **July 1st** of the year of application; and they must also provide our office a copy of the filled out Schedule E/F not yet approved by the IRS by **May 1st**).
- d. Exceptions are granted for a portion of a parcel under 10.00 acres that is annexed into a city; and for parcels that meet the qualifications for subsequently acquired.

Regarding the approval of Conservation Use applications for parcels 10.00 acres or more:

- a. While processing applications, we conduct reviews using aerial photography and field visits, if necessary.
- b. If use is not clear, we request further documentation to prove agricultural usage.

CERTIFICATION OF TAX FILING

The undersigned Taxpayer does hereby certify to the Effingham County Board of Assessors that the attached forms were part of a Form 1040, 4835, or T (Timber) as applicable, that was filed with the U.S. Internal Revenue Service, and that the attached are true copy(ies) of such forms. I also certify that these forms include the property(ies) that I am applying for Conservation Use on.

I acknowledge that if I fail to provide the receipt of approval of the Schedule E or F tax transcript from the IRS by **July 1st of the year of application, I will be in breach of the Conservation Use covenant** and there will be a penalty of twice the savings per year (or 1x the savings where applicable) that the parcel has been under the Conservation Use covenant.

IN WITNESS WHEREOF, I have set my hand and seal _____, 20_____.

Signed, sealed and delivered
_____, 20____
in the presence of:

Printed Name:

Position/Title (if applicable):

Notary Public

EFFINGHAM COUNTY BOARD OF TAX ASSESSORS

Larry (Brad) Green, Chairman
Gussie Nease, Vice- Chairman
Janis Bevell
Scott Morgan
Traci Wells



Neal Groover,
Chief Appraiser
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Springfield, Georgia 31329
Phone: 912-754-2125
Fax: 912-754-9506

To: Effingham County Board of Tax Assessors

I am writing this letter as an acknowledgement that the approval for the start or continuation of the Conservation Use covenant on the following property: Parcel # _____ (the covenant will begin/began: _____) is contingent upon I, as the owner, providing one of the following as **proof of agricultural usage**: a Schedule T (Timber), a Schedule E- reporting farm-related income or loss specifically; or a Schedule F with Form 1040, or if applicable Form 4835 (Form 4835 is for Farm Rental Income and Expenses) that includes this property that I am applying for Conservation Use on. I acknowledge that I have until **May 1st** of the year I am applying to continue the covenant to provide this information. If I do not have a Schedule E or F approved by the IRS by May 1st, I will sign an additional affidavit stating that I will have this information by **July 1st** of the year of application, and provide the Tax Assessors with a copy of the transcript not yet approved by the IRS.

I acknowledge that if I fail to provide the required information by **May 1st**, I will be in **breach of the Conservation Use covenant** and there will be a penalty of twice the savings per year (or 1x the savings where applicable) that the parcel has been under the Conservation Use covenant.

Owner's Printed Name _____

Owner's Signature _____

Notary's signature _____ (Notary Stamp)

Date _____