

## **Policy Regarding Proof of Usage for Parcels Under 10 Acres**

**March 3<sup>rd</sup>, 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 1<sup>st</sup>** 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)
  - 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 1<sup>st</sup>** 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 1<sup>st</sup>**).
- c. 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.

# EFFINGHAM COUNTY BOARD OF TAX ASSESSORS

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



Neal Groover,  
Chief Appraiser  
901 N Pine St., Suite 106  
Springfield, Georgia 31329  
Phone: 912-754-2125  
Fax: 912-754-9506

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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 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 1<sup>st</sup>** 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 1<sup>st</sup>, I will sign an additional affidavit stating that I will have this information by **July 1<sup>st</sup>** 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 1<sup>st</sup>**, 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 \_\_\_\_\_

Website

<https://www.effinghamcounty.org/471/Tax-Assessor>

# CERTIFICATION OF TAX FILING

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The undersigned Taxpayer does hereby certify to the Effingham County Board of Assessors that the attached forms were part of a Form 1040 or 4835, 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 1<sup>st</sup> 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