#### **OVERVIEW**

# DNR Certification of Environmentally Sensitive Property

### **BACKGROUND**

O.C.G.A. Sec. 48-5-7.4 provides for property tax relief for certain types of land use. Certain properties, including conservation use properties, may be eligible for reduced property tax rates through conservation use valuation assessment (CUVA). Among the lands included in the conservation use properties are "environmentally sensitive property." The law and associated rules provide that the Environmental Protection Division shall certify environmentally sensitive property for purposes of ad valorem taxation and certify consultants qualified to evaluate such property. Georgia EPD's Rules for the Certification of Environmentally Sensitive Property (Chapter 391-3-18) were approved by the DNR Board in January 1992. Pursuant to these rules, Georgia EPD has established the overall process and procedures, determines who is qualified to evaluate the properties, reviews the landowner applications for certification and issues (or refuses) the certifications.

## WHAT PROPERTY QUALIFIES?

1) It must be in a <u>Natural Condition</u> (i.e., have the same type of plants, animals, soil and water as if the land had not been disturbed by man).

And

2) It must fall in one or more of six special categories (i.e., Habitats with Endangered or Threatened Species, Steep Mountain Slopes, River Corridors, Wetlands, Significant Ground-water Recharge Areas, or Undeveloped Barrier Islands.)

### HOW IS THE PROPERTY CERTIFIED?

1) A Registered Land Surveyor prepares a map that verifies where the property is located.

And

2) A Qualified Consultant prepares a report verifying that the land qualifies under one of the six conditions outlined above. (A Qualified Consultant must have a degree and training in biology, botany, zoology, or forestry or be a registered forester. EPD has established specific procedures for the certification of Qualified Consultants.)

If you have any questions concerning the Rules or the certification process please contact Jennifer Welte, Watershed Protection Branch, Environmental Protection Division, 2 M.L.K., Jr. Drive S.W., Suite 1152, Atlanta, GA 30334, (404) 463-1694.

# Maps & Publications for Environmentally Sensitive Property

A. <u>Natural Condition</u>. The plant and animal characteristics of environmentally sensitive lands must be consistent with those described in:

Bulletin 114, "Natural Environments of Georgia", by Charles Wharton, published by the Georgia Geologic Survey.

- B. In addition, environmentally sensitive lands must include at least one of the following:
- 1) <u>Steep Mountain Slopes</u> (and associated ridge crests) in Bartow, Chattooga, Cherokee, Cobb, Dade, Dawson, Fannin, Floyd, Forsyth, Gilmer, Gordon, Habersham, Hall, Lumpkin, Murray, Pickens, Rabun, Towns, Union, Walker, White & Whitfield counties. The land must have a slope of 25% or more and must lie 1,000 feet or more in elevation above the lowest elevation in the county. No specific maps of these areas are available; however, they can be identified on the 7&1/2' (1:24,000 scale) topographic quadrangles published by the U. S. Geological Survey. \*
- 2) Wetlands as delineated by the U.S. Army Corps of Engineers. These are shown on:

U.S. Fish & Wildlife Service Wetland Inventory Maps (1:24,000 scale) \* or; Georgia DNR Landcover Database maps (1:24,000 scale). \*

3) Significant Ground-water Recharge Areas. These are shown on:

Hydrologic Atlas 18, "Most Significant Recharge Areas of Georgia" (1:500,000 scale), published by the Georgia Geologic Survey.

- 4) <u>Undeveloped Barrier Islands</u>. These are identified on maps published in:
  - U.S. Department of Interior, "Report to Congress: Coastal Barrier Resources System", Volume 13, Georgia. \*
- 5) <u>Habitats for Endangered or Threatened Species</u>.

No maps of these areas exist.

- 6) <u>River Corridors</u>. Any areas which are adjacent to rivers and perennial streams and which are in the 100-year floodplain as shown on published Federal Emergency Management Agency (FEMA) flood insurance maps.
  - Copies of these reports and maps are available from the Georgia EPD, Watershed Protection Branch, Regulatory Support Program, Maps and Publications Office via the Internet: http://ggsstore.dnr.state.ga.us