

CUVA	FLPA
10 years (renewable every 10 years)	15 years (renewable every 15 years)
No minimum. If fewer than 10 acres, additional information about supporting bona fide conservation use must be submitted.	Minimum of 200 acres
Maximum 2,500 acres by a singular non-industrial private landowner.	No Maximum and no restriction on ownership type.
Established for agricultural lands, forestlands, and environmentally sensitive areas.	Established for large working forests owned privately or corporately.
Typically, properties are assessed at 40% of the Assessed Value, greatly reducing the property taxes (varies by county).	Typically, properties are assessed at 40% of the Assessed Value, greatly reducing the property taxes (varies by county).
Owners who break the conservation use covenant must pay back twice the amount of savings they received over the life of the covenant up to the point in which it was breached plus applicable interest.	Owners who break the FLPA covenant must pay back three times the amount of savings if the covenant is broken in the first 5 years, 2 ½ times if within 6 to 10 years, and 2 times if within 11 to 15 years.
If the property is sold while under CUVA, the new landowner must agree to continue the covenant or be responsible for penalties and taxes due if the covenant is breached.	If the property is sold while under FLPA, the new landowner must agree to continue the covenant or be responsible for penalties and taxes due if the covenant is breached.
Land must be maintained for its designated use: agriculture, forestry, or environmentally sensitive.	50% of land must be maintained for subsistence or commercial production of trees, timber, or other wood and wood fiber products.
Any improvements on the property are excluded from the CUVA.	Any residences on the property are excluded from the FLPA.
Not available for foreign citizens and foreign corporations.	Available for non-U.S. citizens or any entity registered to do business in Georgia.