

Staff Report

Subject: Approval of a Resolution supporting Georgia legislation: Trees Act (HB 223)
Author: Mark W. Barnes, Finance Director
Department: Finance Department
Meeting Date: 2/17/26
Item Description: Consideration to approve a Resolution in support of the TREES Act (House Bill 223) to provide tax relief to timber properties affected by Hurricane Helene

Summary Recommendation:

Staff is requesting approval of a Resolution supporting the Trees Act (HB 223).

Executive Summary:

The Timberlands Recovery, Exemption, and Earnings Stability (TREES) Act (HB 223) is a Georgia law passed on May 8, 2025 that aims to help provide tax relief and recovery support to timber owners and related agricultural businesses that were impacted by Hurricane Helene.

In order for Effingham County to be eligible for relief, the legislation requires the Board to adopt a resolution that declares that Effingham contains eligible timber property, that consents to grant tax relief under the statute, that requires taxpayers seeking relief to submit the required certification form, and that waives the levy and collection of the timber tax for the specified periods.

Background:

1. The Georgia General Assembly enacted HB 223, known as the TREES Act, to provide tax relief and recovery support related to Hurricane Helene impacts on timber resources.
2. Under the Act, eligible local governments may waive the levy and collection of the standing timber ad valorem tax for qualifying timber property that was severely damaged or destroyed. However, the relief is not automatic. The statute requires an eligible governing authority to formally opt-in by adopting a resolution or ordinance.
3. If approved, the County will work with the Tax Commissioner and Board of Assessors to implement the program, including accepting required taxpayer certifications, confirming eligibility, and tracking any revenue impacts and reporting requirements associated with the Act.

Alternatives for Commission to Consider:

1. Approve the Resolution to opt-in to timber tax relief under HB 223 (TREES Act).
2. Decline to approve the Resolution.
3. Provide staff with direction.

Recommended Alternative:

Staff recommends Alternative number 1 – 1. Approve the Resolution to opt-in to timber tax relief under HB 223 (TREES Act)

Other Alternatives:

N/A

Department Review: *(list departments)*

Finance

Funding Source:

N/A

Attachments:

Draft Resolution supporting the TREES Act (HB 223)