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Timberlands Recovery, Exemption, and Earnings Stability (TREES) Act

House Bill 223, the Timberlands Recovery, Exemption, and Earnings Stability (TREES) Act, authorizes local governing authorities to provide temporary tax relief to taxpayers who had timber taxes levied in accordance with O.C.G.A. § 48-5-7.5. This temporary tax relief is provided to assist eligible taxpayers with the impact from the devastating effects of Hurricane Helene.

The Governor and General Assembly also recognize the economic impact of Hurricane Helene on local governing entities who rely on timber taxes as a part of their tax digest. As such, funds have been appropriated to furnish a grant to any “eligible governing authority” who has, by resolution or ordinance, granted temporary tax relief in compliance with Code section 48-5-33.1.

The term “eligible governing authority” means the governing authority of any county, consolidated government, or municipality or the governing body of any county or independent board of education that is located in whole or in part in the “disaster area”.

The term “disaster area” means any county designated for public assistance or individual and public assistance under the Federal Emergency Management Agency’s Georgia disaster declaration as of November 4, 2024, FEMA-4830-DR-GA.

As reflected in FEMA-4830-DR-GA, the defined disaster area includes 93 Georgia counties:

- | | | | | |
|--------------|---------------|----------------|----------------|----------------|
| 1. Appling | 20. Coffee | 39. Greene | 58. Madison | 77. Telfair |
| 2. Atkinson | 21. Colquitt | 40. Habersham | 59. McDuffie | 78. Thomas |
| 3. Bacon | 22. Columbia | 41. Hancock | 60. McIntosh | 79. Tift |
| 4. Baldwin | 23. Cook | 42. Hart | 61. Mitchell | 80. Toombs |
| 5. Banks | 24. Crisp | 43. Irwin | 62. Monroe | 81. Treutlen |
| 6. Ben Hill | 25. Dawson | 44. Jackson | 63. Montgomery | 82. Turner |
| 7. Berrien | 26. Decatur | 45. Jasper | 64. Morgan | 83. Twiggs |
| 8. Bleckley | 27. Dodge | 46. Jeff Davis | 65. Oglethorpe | 84. Ware |
| 9. Brantley | 28. Dooly | 47. Jefferson | 66. Paulding | 85. Warren |
| 10. Brooks | 29. Echols | 48. Jenkins | 67. Pierce | 86. Washington |
| 11. Bryan | 30. Effingham | 49. Johnson | 68. Pike | 87. Wayne |
| 12. Bulloch | 31. Elbert | 50. Lamar | 69. Pulaski | 88. Wheeler |
| 13. Burke | 32. Emanuel | 51. Lanier | 70. Putnam | 89. White |
| 14. Butts | 33. Evans | 52. Laurens | 71. Rabun | 90. Wilcox |
| 15. Camden | 34. Franklin | 53. Liberty | 72. Richmond | 91. Wilkes |
| 16. Candler | 35. Gilmer | 54. Lincoln | 73. Screven | 92. Wilkinson |
| 17. Charlton | 36. Glascock | 55. Long | 74. Stephens | 93. Worth |
| 18. Chatham | 37. Glynn | 56. Lowndes | 75. Taliaferro | |
| 19. Clinch | 38. Grady | 57. Lumpkin | 76. Tattnall | |





GEORGIA DEPARTMENT *of* REVENUE



House Bill 223

Timberlands Recovery,
Exemption, and Earnings
Stability Act

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Guidelines

Pursuant to O.C.G.A. § 48-5-33.1(c), to grant the temporary tax relief authorized by subsection (b) of O.C.G.A. 48-5-33.1, each eligible governing authority must adopt a resolution or ordinance:

1. Declaring its jurisdiction contains parcels, tracts, stands, or other identifiable unit of property of “eligible timber property” that:
 - Contains standing timber which would have been harvested or sold in the ordinary course of business;
 - Is timberland property, meaning real property with a primary use of the bona fide production of trees for the primary purpose of producing timber for commercial uses;
 - Is located within the disaster area; and
 - Was severely damaged or destroyed due to Hurricane Helene.
2. Consents to grant tax relief to affected property owners under this Code section;
3. Requires taxpayers seeking such tax relief submit a certification form established by the State Forestry Commission and the form will be accepted by the eligible governing authority; and
4. Waives the levy and collection of payment of taxes otherwise due pursuant to Code Section 48-5-7.5 for the final quarter of 2024 and during each quarter of 2025.

The Commissioner shall provide a grant to each eligible governing authority that has consented, by resolution or ordinance, to provide temporary tax relief to eligible taxpayers by refunding or waiving ad valorem tax pursuant to O.C.G.A. § 48-5-7.5. An eligible governing authority must use the Department’s application form in requesting appropriated grant funding to offset revenue losses attributed to the adverse impact of Hurricane Helene. Upon application, grants will be allocated to eligible governing authorities based on the following criteria:

1. The estimated revenue loss of the eligible governing authority due to the destruction of eligible standing timber and temporary tax relief;
2. The governing authority’s revenue received from the ad valorem taxation of timber in 2023, 2022, and 2021; and
3. The estimated damage to eligible standing timber in the jurisdiction of such eligible governing authority, as provided by the Hurricane Helene Timber Damage Assessment published by the State Forestry Commission on November 5, 2024, or other reliable data from the State Forestry Commission.

No grant will exceed the average total revenue received for ad valorem taxation of timber in digest years 2023, 2022, and 2021 for an eligible authority. For reference purposes, the three-year period average of total revenue received by an eligible authority is available on the Department’s website at <https://dor.georgia.gov/timberlands-recovery-exemption-and-earnings-stability-trees-act>.

For more information, please contact the Department of Revenue’s Local Government Services Division at local.government.services@dor.ga.gov.





Application for Hurricane Helene Disaster Area Timber Grant

Instructions:

Please fill out the following application for grant requests. Send the completed application, copies of required resolutions and ordinances, and any optional supporting documentation you would like to provide by email to the Department's Local Government Services Division at local.government.services@dor.ga.gov.

Incomplete applications may result in the delay of grant consideration.

Applicant Information

Name of Eligible Governing Authority: Effingham County Board of Commissioners

Contact Person Name & Title: Mark W. Barnes, Finance Director

Phone Number: 912-754-8011

Email Address: mbarnes@effinghamcounty.org

Mailing Address: 804 S. Laurel St. Springfield, GA 31329

County or Jurisdiction Covered: Effingham County

Has the authority adopted, by resolution or ordinance, to grant the temporary tax relief provided for in O.C.G.A. § 48-5-33.1? Yes

If yes, attach a copy of such required resolution or ordinance.





Application for Hurricane Helene Disaster Area Timber Grant

Estimated Revenue Loss for Eligible Governing Authority

Provide the **estimated revenue loss** due to destruction of eligible standing timber in the disaster area and the temporary tax relief provided:

Estimated Revenue Loss \$ 102,025

Additionally, you have the option to provide any information which you believe may be helpful in describing how eligible timber property in your jurisdiction was negatively impacted by Hurricane Helene. For example, you may reference:

- Whether timber properties in your jurisdiction have been categorized as “severely damaged” or “destroyed” under the criteria established by the State Forestry Commission;
- Information about timber tax revenues within your jurisdiction for a period other than the preceding three years, which may be higher than the three-year average considered in HB 223; or
- Summaries of the methodology used to estimate revenue loss; descriptions of any notable changes in your area; or other additional information you believe would be helpful in illustrating the estimated revenue loss in your jurisdiction (e.g., forestry reports, maps or images of affected timberland, valuation calculations, etc.).

Total grant amount requested: \$ 102,025

Certification

I hereby certify that the information provided in this application is true, complete, and accurate to the best of my knowledge.

Authorized Signature:

Name & Title:

Date:



RESOLUTION NO. 026-005

**PROVIDING FOR TEMPORARY PROPERTY TAX RELIEF FOR ELIGIBLE
STANDING TIMBER LOCATED IN A DISASTER AREA IN EFFINGHAM COUNTY**

WHEREAS, Article VII, Section I, Paragraph III(h) of the Constitution of Georgia and OCGA § 48-5-33.1 authorize counties, consolidated governments, cities, and county or independent boards of education, which are located in whole or in part within a certain disaster area, to grant temporary property tax relief for certain eligible timber property; and

WHEREAS, the Effingham County Board of Commissioners is an eligible governing authority under OCGA § 48- 5-33.1(a) because Effingham County is located in whole or in part within an area designated for public assistance or individual and public assistance pursuant to the Federal Emergency Management Agency FEMA-4830-DR Georgia disaster declaration as of November 4, 2024; and

WHEREAS, Effingham County contains eligible timber property as such term is defined in OCGA § 48-5-33 .1(a)(4);

WHEREAS, pursuant to OCGA § 48-5-33.1(c), the granting of such temporary tax relief by the County for county ad valorem taxes is contingent upon the adoption of a resolution by the Board of Commissioners of Effingham County; and

WHEREAS, OCGA § 48-5-33.1(f){l} requires the State Forestry Commission to establish a certification form to be used by taxpayers and Effingham County shall not process any request for such temporary tax relief without having received a valid certification from the taxpayer seeking such relief; and

WHEREAS, Effingham County desires to provide such temporary tax relief in conformity with the requirements of state law.

NOW, THEREFORE, BE IT RESOLVED by the Effingham County Board of Commissioners that:

- (1) Effingham County is declared a jurisdiction that contains eligible timber property;
- (2) The Board of Commissioners of Effingham County consents to the grant of temporary tax relief authorized under OCGA § 45-5-33.1;
- (3) Taxpayers seeking such tax relief shall complete and submit the certification form established by the State Forestry Commission pursuant to OCGA § 48-5-33.1(f) to the Tax Commissioner of Effingham County, and only those certification forms which are complete, including all required information shall be deemed valid and accepted (for

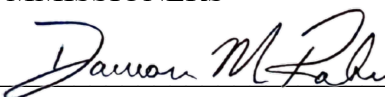
purposes of this Resolution, "acceptance by the eligible governing authority", means acceptance by the Effingham County Tax Commissioner);

- (4) The levy and collection of Effingham County ad valorem taxes which would otherwise be imposed pursuant to OCGA § 48-5-7.5 during the final quarter of 2024 or any quarter during 2025 is waived for validly certified eligible timber property;
- (5) Pursuant to OCGA § 48-5-33.1(e), the Tax Commissioner of Effingham County is hereby directed to facilitate the refund of any taxes paid pursuant to OCGA § 48-5-7.5 for eligible standing timber on validly certified eligible standing timber property during the final quarter of 2024 or during any quarter of 2025, in the same manner as otherwise provided under OCGA § 48-5-380;
- (6) If taxes have been levied, but not collected, pursuant to OCGA § 48-5-7.5 on validly certified eligible standing timber property during the final quarter of 2024 or during any quarter of 2025, the Board of Commissioners of Effingham County hereby waives the payment and collection of such taxes. The Effingham County Tax Commissioner is hereby requested to provide each such taxpayer with an updated tax bill reflecting that such amount is no longer due, as required by OCGA § 48-5-33.1(e);
- (7) No temporary tax relief shall be provided to a taxpayer unless and until the applicable requirements of OCGA § 48-5-33.1 have been met and the taxpayer has submitted a valid certification form for eligible timber property.

BE IT FURTHER RESOLVED, that the Clerk of the Effingham County Board of Commissioners shall provide a copy of this approved and executed Resolution to (1) the Effingham County Tax Commissioner; (2) the Effingham County Board of Tax Assessors; (3) the Effingham County Chief Appraiser; (4) the Georgia Forestry Commission; and (5) the Georgia Department of Revenue.

APPROVED AND ADOPTED by the Effingham County Board of Commissioners on this 17th day of February, 2026.

EFFINGHAM COUNTY BOARD OF
COMMISSIONERS



Damon M. Rahn, Chairman

ATTEST:



Stephanie Johnson, County Clerk