

Staff Report

Subject: Approval to submit TREES Act grant application
Author: Mark W. Barnes, Finance Director
Department: Finance Department
Meeting Date: 10/6/26
Item Description: Consideration to approve submission of the TREES Act grant application to the Georgia Department of Revenue

Summary Recommendation:

Staff requests approval to submit the TREES Act grant application for state funding to offset eligible timber tax revenue losses associated with Hurricane Helene.

Executive Summary:

The Timberlands Recovery, Exemption, and Earnings Stability (TREES) Act (HB 223) permits eligible local governments to provide temporary standing timber tax relief following Hurricane Helene and to apply for a state grant to offset related revenue losses.

At its February 17, 2026 meeting, the Board adopted the resolution granting the temporary tax relief required under the Act. Staff now requests approval to submit the County's grant application to the Georgia Department of Revenue, with the adopted resolution and supporting information.

Background:

1. The Board's February 17, 2026 resolution established the County's participation in the TREES Act tax relief program. The present action concerns the separate grant application for state funds associated with that relief.
2. The Department of Revenue's application requests an estimate of revenue loss from the destruction of eligible standing timber and the temporary tax relief. Grant allocations consider that estimate, timber tax revenue received in digest years 2021 through 2023, and estimated timber damage supported by Georgia Forestry Commission information. The grant cannot exceed the County's average timber tax revenue for those three digest years.
3. If approved, staff will submit the completed application, a copy of the adopted February 17, 2026 resolution, and available supporting documentation to the Department of Revenue. The Department will determine the grant award; Board approval of submission does not establish an award amount.

Alternatives for Commission to Consider:

1. Approve submission of the TREES Act grant application to the Georgia Department of Revenue.
2. Decline to approve submission of the application.
3. Provide staff with other direction.

Recommended Alternative:

Staff recommends Alternative 1 – approve submission of the TREES Act grant application to the Georgia Department of Revenue.

Other Alternatives:

Alternatives 2 and 3 are available for the Board's consideration.

Department Review:

Finance

Funding Source:

State TREES Act grant funds, subject to application review and award by the Georgia Department of Revenue.

Attachments:

TREES Act grant application; resolution adopted February 17, 2026