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.l(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 .l(a)(4);

WHEREAS, pursuant to OCGA § 48-5-33.l(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.l(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.l(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.l(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.l(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