

LOWNDES COUNTY BOARD OF COMMISSIONERS  
COMMISSION AGENDA ITEM

SUBJECT: TREES Act Resolution

DATE OF MEETING: August 26, 2025

Work  
Session/Regular  
Session

BUDGET IMPACT: - 0 -

FUNDING SOURCE:

- ☐ Annual
- ☐ Capital
- ☒ N/A
- ☐ SPLOST
- ☐ TSPLOST

COUNTY ACTION REQUESTED ON: TREES Act Resolution

HISTORY, FACTS AND ISSUES: OCGA § 48-5-33.1 was enacted effective May 8, 2025. It is known as the Timberlands Recovery, Exemption, and Earnings Stability (TREES) Act.

Subsection (b) of this Act provides that the Board may grant temporary property tax relief from taxes levied for certain eligible standing timber pursuant to OCGA § 48-5-7.5 during the final quarter of 2024 and each quarter of 2025. Subsection (c) provides that to grant such temporary tax relief the Board shall adopt a resolution or ordinance including certain specified provisions.

An Informational Summary of the Act prepared by ACCG is attached.

A proposed Resolution of the Board granting the temporary property tax relief authorized by the Act is also attached.

OPTIONS: 1. Adopt Resolution as presented  
2. Redirect

RECOMMENDED ACTION: Board's Pleasure

DEPARTMENT: County Manager

DEPARTMENT HEAD: Paige Dukes

ADMINISTRATIVE COMMENTS AND RECOMMENDATIONS: