## What is an Eligible Governing Authority?

'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.

*All county, city, school, and consolidated governments located in whole or in part in the disaster area are eligible to provide this tax relief.*

## What is Eligible Standing Timber?

'Eligible standing timber' means any timber which is subject to taxation pursuant to Code Section 48-5-7.5 that is on eligible timber property.

*The taxes imposed pursuant to Code Section 48-5-7.5 are referred to in this summary as, and are commonly known as, 'timber taxes' or 'severance taxes.'*

## What is Eligible Timber Property?

'Eligible timber property' is a parcel, tract, stand, or other identifiable unit of property that:

- Contains standing timber which would, in the ordinary course of business, be sold or harvested;

- Is timberland property as defined in Code Section 48-5-600 (*which means tangible real property that has as its primary use 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 as a result of the natural disaster.

## What Does Severely Damaged or Destroyed Mean?

'Severely damaged or destroyed' means damaged to the extent which would require salvage thinning, a salvage operation, or clear-cut of eligible standing timber based on criteria established by the State Forestry Commission, as described below.

The State Forestry Commission shall establish criteria for determining whether timber property is severely damaged or destroyed, and may consider:

- The average damage sustained throughout the timber property;

- Whether the timber property has adequate remaining trees per acre to maintain viable timber property; and

- The risk of insect and disease damage to the timber property as a result of the disaster.