

## Tax Relief

### Time Period for Tax Relief

Utilizing the state constitutional authority to grant property tax relief during a disaster pursuant to Article VII, Section I, Paragraph III(h), an eligible governing authority may grant temporary tax relief from timber taxes so long as its tax relief complies with the provisions of Code Section §48-5-33.1, during:

- The final quarter of 2024; and
- Each quarter of 2025.

### Resolution/Ordinance

To grant the temporary property tax relief authorized by HB 223, an eligible governing authority shall adopt a resolution or ordinance that:

- Declares that its jurisdiction contains eligible timber property;
- Consents to grant the tax relief provided under Code Section 48-5-33.1;
- Requires that taxpayers seeking such relief submit the certification form established by the State Forestry Commission and that such certification shall be accepted by the eligible governing authority; and
- 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.

Once the resolution or ordinance is adopted by the eligible governing authority, no taxpayer who submits the certification form established by the State Forestry Commission shall be required to pay the timber tax during the final quarter of 2024 or during any quarter of 2025.

If timber taxes were levied and paid by a taxpayer for the fourth quarter of 2024 or any quarter of 2025, then a refund shall be issued to the taxpayer in the same manner as other tax refunds under Code Section 48-5-380.

If the timber taxes were levied but not yet paid, then the taxes shall be waived, and the tax commissioner or tax collector shall provide an updated bill to the taxpayer reflecting that the timber taxes are no longer due.

### Certification Form

The State Forestry Commission, in consultation with the State Revenue Commissioner (DOR Commissioner) and ACCG (Association County Commissioners of Georgia), will develop a certification form for use by taxpayers. In addition to requiring necessary identification and location information, the certification form shall:

- Require the taxpayer to declare that their otherwise taxable property is eligible standing timber;
- Require the taxpayer to declare that they are making a claim for temporary tax relief for eligible standing timber pursuant to Code Section 48-5-33.1; and