

- Allow the taxpayer to attach photographs of their eligible timber property, verification by a registered forester that the otherwise taxable property is eligible timber property, or other supporting documentation.

The certification form shall be completed by the taxpayer and shall be submitted to the eligible governing authority as provided in the resolution or ordinance. The State Forestry Commission shall distribute or otherwise make such certification form available to taxpayers.

Audits

The State Forestry Commission is authorized to conduct audits of property for compliance with Code Section 48-5-33.1 at the request of the tax commissioner or tax collector for the eligible governing authority. Any findings shall be reported by the State Forestry Commission to the tax commissioner or tax collector, who may pursue all legally available remedies to recapture the timber tax that would have been due but for being wrongfully claimed by a taxpayer.

State Grants and Initial Funding by the Eligible Governing Authority

Any temporary tax relief approved or allowed under Code Section 48-5-33.1 (including refunds of previously paid timber taxes during the fourth quarter of 2024 or any quarter of 2025) shall be paid from the funds of the eligible governing authority to which the timber taxes were or were to have been paid. The State Revenue Commissioner shall provide a grant to each eligible governing authority that has consented to grant the temporary property tax relief authorized by Code Section 48-5-33.1. The State's fiscal year 2026 (FY 26) budget approved by 2025 HB 68 contains \$17.3 million for these reimbursement grants. The grant shall be allotted to each eligible governing authority based on:

- The eligible governing authority's estimated revenue loss in the final quarter of 2024 and any quarter of 2025 due to the destruction of eligible standing timber in the disaster area and the temporary tax relief authorized by the eligible governing authority;
- The revenue received by such governing authority pursuant to Code Section 48-5-7.5 in each of the preceding three years; and
- The estimated damage to eligible standing timber in the jurisdiction as provided in the *Hurricane Helene Timber Damage Assessment* published by the State Forestry Commission on November 5, 2024, or other reliable data from the State Forestry Commission.

The grants shall not exceed the average of the total revenue received by such governing authority pursuant to Code Section 48-5-7.5 in 2021, 2022, and 2023.