

A RESOLUTION
TO PROVIDE FOR TEMPORARY PROPERTY TAX RELIEF
FOR ELIGIBLE STANDING TIMBER LOCATED IN A DISASTER AREA
IN LOWNDES COUNTY

WHEREAS, OCGA § 48-5-33.1(b) provides that the Board of Commissioners of Lowndes County (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;

WHEREAS, OCGA § 48-5-33.1(c) provides that to grant such temporary tax relief the Board shall adopt a resolution or ordinance including certain specified provisions; and

WHEREAS, the Board desires to grant such temporary tax relief;

NOW, THEREFORE, BE IT RESOLVED by the Board that:

1. The Board declares that its jurisdiction contains eligible timber property as such term is defined by OCGA § 48-5-33.1(a)(4).
2. The Board consents to the grant of the tax relief provided under OCGA § 48-5-33.1.
3. Taxpayers seeking such tax relief shall submit the certification established pursuant to OCGA § 48-5-33.1(f) and such certification shall be accepted by the Board.
4. The Board waives the levy and collection of payment of taxes otherwise due pursuant to OCGA § 48-5-7.5 for the final quarter of 2024 and during each quarter of 2025.
5. In the event taxes were levied and paid by a taxpayer pursuant to OCGA § 48-5-7.5 for eligible standing timber as such term is defined by OCGA § 48-5-33.1(a)(3) during the final quarter of 2024 or during any quarter of 2025, a refund shall be issued to such taxpayer for the total amount paid in the same manner as otherwise provided under OCGA § 48-5-380. If such taxes were levied but unpaid, the Board waives payment and collection as provided in this Resolution.
6. Certifications established pursuant to OCGA § 48-5-33.1(f) shall be submitted to the Chief Appraiser of the Lowndes County Board of Tax Assessors (the “Chief Appraiser”). Acceptance by the Chief Appraiser shall be acceptance by the Board. The Chief Appraiser shall document acceptance and maintain a repository of such certifications.

This Resolution shall become effective upon adoption.

SO RESOLVED, this 26th day of August, 2025.

BOARD OF COMMISSIONERS OF LOWNDES COUNTY

By: _____
Bill Slaughter, Chairman

Attest: _____
Belinda C. Lovern, Clerk