



## Georgia State Timber Tax Credit *Replant and Restoration Guidelines*

Tax credits can only be claimed in the taxable year in which the taxpayer first completes:

1. Replanting of timber *and/or*
2. Restoration of timber

*\* It is possible that participants could do replanting on one part of the county and restoration in another part of the same county. The credit is earned on a per county basis. If a taxpayer chooses to restore and replant in a county, both must be completed before the credit is allowed.*

### 1. Replanting of timber:

The replanting of timber in a quantity projected to yield at maturity at least 90 percent of the diminution of value.

- Planting required in same county but not same property
- A forester can be used to determine the number of acres that need to be planted to equal 90 percent of the diminution of value.
- Landowners can also use the value of \$3400 at maturity for each acre planted in loblolly, longleaf or slash pine.  
Example: \$100,000 diminution of value incurred – How many acres should be replanted?
  - 90% of diminution of value = \$90,000
  - $\$90,000 / \$3400 = 26.5$  acres must be planted
- The site must be properly prepared and planted at a forester recommended spacing. Typical pine planting spacings result in 550 to 726 seedlings per acre.

Required documentation submitted to DOR to claim tax credits

- Aerial photograph map of area replanted - clearly identify area replanted and parcel boundary (property lines)
- County property tax report (from the county tax assessor's office or some other third party vendor) which includes owner information, county parcel number and location address for each tax parcel included in the program
- Invoices for site preparation, seedlings and planting costs
- Other information useful to certifying officials

### 2. Restoration of timber:

The restoration of each acre for which timber casualty losses were incurred to a condition that has an adequately stocked stand that is expected to result in forest products or ecological services in the foreseeable future.

- Acre for acre restoration is required. If you claim a loss on 100 acres, then restoration must be addressed on all acres.
- A restoration plan developed by a forester or other qualified professional may be followed.
- Restoration need only address the deficiencies created by the hurricane.

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- Restoration could include one or more of the following: debris management, removal of damaged trees, commercial or non-commercial thinning, prescribed burning, firebreak installation, natural regeneration (includes necessary site preparation work), invasive plant control, herbaceous or woody plant control, insect or disease monitoring, etc.

Required documentation submitted to DOR to claim tax credits

- Aerial photograph map of area restored– clearly identify parcel boundary (property lines)
- County property tax report (from the county tax assessor office or another third party vendor) which includes owner information, county parcel number and location address for each tax parcel included in the program
- List of restoration practices, along with acres and date completed, for each parcel. Restoration practices could include debris management, removal of damaged trees, commercial or non-commercial thinning, prescribed burning, firebreak installation, natural regeneration (includes necessary site preparation work), invasive plant control, herbaceous or woody plant control, insect or disease monitoring, etc.
- Other information useful to certifying officials, such as a restoration plan