



Hurricane Helene Ad Valorem Temporary Tax Relief Certification Form

Instructions

The attached declaration and certification form is established by the Georgia Forestry Commission (referred to as "GFC") in consultation with the Association County Commissioners of Georgia, pursuant to O.C.G.A. § 48-5-33.1(f)(1), to provide a mechanism for Georgia taxpayers to claim temporary tax relief from ad valorem taxes during the final quarter of 2024 and in any quarter of 2025 for "eligible standing timber" which would otherwise be subject to taxation pursuant to O.C.G.A. § 48-5-7.5.

This temporary tax relief program was established in response to the devastation caused by Hurricane Helene and was enacted by HB 223 (2025) and is codified in O.C.G.A. § 48-5-33.1.

Counties, consolidated governments, cities, and governing bodies of county or independent boards of education must each adopt a resolution or ordinance, in accordance with the requirements of O.C.G.A. § 48-5-33.1(c), to participate in the temporary tax relief program for which this certification may be used.

To be considered for temporary tax relief the "eligible standing timber" must be located on "eligible timber property".

"Eligible Timber Property" (referred to as "ETP") 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 O.C.G.A. § 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 (which means any county designated for public assistance or individual and public assistance pursuant to the Federal Emergency Management Agency FEMA-4830-DR Georgia disaster declaration as of November 4, 2024); and
- Was severely damaged or destroyed as a result of the natural disaster, Hurricane Helene.

To be considered for this temporary tax relief, the individual Georgia taxpayer must completely and accurately fill out this declaration and certification form and submit it to the eligible governing authority of a county, consolidated government, and/or city, or county or independent board of education in a "disaster area" as provided in the resolution or ordinance adopted by the eligible governing authority for this purpose. The individual Georgia taxpayer must include and attach the information and documentation listed under the section titled "Required Information and Documentation for the Temporary Tax Relief Declaration and Certification" below for each property harvested.

GFC Criteria and definitions for determining whether timber property is severely damaged or destroyed

1. In establishing these criteria, state law allows GFC to consider (1) the average damage sustained throughout the timber property; (2) whether the timber property has adequate remaining trees per acre to maintain viable timber property; and (3) the risk of insect and disease damage to the timber property as a result of Hurricane Helene. The GFC will consider the following factors and criteria to determine if taxpayer's ETP is severely damaged or destroyed.
2. Eligible standing timber is timber damaged by Hurricane Helene that has already been salvaged, may still be salvaged, is leaning, broken, and when harvested hauled for delivery as pulpwood, logs, poles, posts, or wood chips to any woodyard or processing plant located inside or outside Georgia.
3. Moderate damage means an average of 25% damage with a range of 20-50% damage in the stand. Branches broken from the trees and visible damage to tree stems are shown in the overall stand. 20 to 50% of the stems in the overall stand are snapped, broken, have visible damage to tree stems, or have trees that are noticeably uprooted with severe lean greater than 45 degrees from vertical. Moderate damage stands, in most cases, would require a salvage thinning to minimize losses and remove trees that will likely not survive.
4. Severe damage means an average of 65% damage with a range of 50-80% damage in the stand. 50 to 80% of the stems are broken, tops broken out across the stand, limbs stripped, and trees are bent more than 45 degrees from vertical. A salvage operation must be considered and a clearcut in most cases will be the prudent management decision. Severely damaged stands do not have adequate trees per acre to maintain a viable stand.
5. Catastrophic damage means an average of 90% damage with a range of 80-100% damage in the stand. 90 to 100% of the stems are broken across the stand, tops broken out across the stand, limbs stripped, and trees bent over more than 45 degrees from vertical. A salvage operation is considered unlikely (a case-by-case evaluation is required by the landowner, forester and logger) and the stand is considered a total loss. Catastrophic stands do not have adequate trees per acre to maintain a viable stand.
6. US Forest Service Forest Inventory and Analysis definition for forest: Forest land has at least 10 percent canopy cover of trees of any size or has had at least 10-percent canopy cover of trees in the past, based on the presence of stumps, snags, or other evidence, and that will be naturally or artificially regenerated. Additionally, the land is not subject to nonforest use(s) that prevent normal tree regeneration and succession, such as regular mowing, intensive grazing, or recreation activities. Forest land includes transition zones, such as areas between heavily forested and nonforested lands that are at least 10 percent canopy cover with trees and forest areas adjacent to urban and built-up lands. The minimum area for classification of forest land is 1 acre (0.4 ha) in size and 120 feet (36.6 m) wide measured stem-to-stem from the outer-most edge. A professional forester can help a landowner/taxpayer make these determinations when objectives and land uses are not clear.
7. Also, insect and disease risk are always elevated after natural disaster events. Monitoring timber stands every 2-3 weeks for issues or outbreaks is crucial to ensure minimal impacts from insects and disease. Landowners/taxpayers are encouraged to utilize a professional forester to document these issues and help make proper management decisions to mitigate the insect and disease risk.



Required Information and Documentation for the Temporary Tax Relief Declaration and Certification

1. Responsible Taxpayer Identification

- Responsible Taxpayer Name/Entity who pays the property taxes for the ETP:

- Name of contact person: _____

- Primary Address where mail is received: _____

- Phone Number: _____

- Email address: _____

- Contact information, and documentation showing ownership of the property; and provide same information for landowner if different from the responsible taxpayer:

Property Owner Contact Info: _____

Landowner Contact Info: _____

2. ETP Parcel/Tract Information

- County where the ETP is located: _____

- ETP Tax Parcel Identification number: _____

- Attach Legal Description of ETP (if available).

- ETP Parcel size/acreage: _____

- Location/Address/Description of ETP: _____

- ETP Latitude/Longitude Coordinates: _____

- Attach ETP Timber Harvest Notification Identification (if applicable).

3. Qualifying Supporting Documentation, Evidence, Photographs, Statements

- A. Attach statement/document by registered forester or forestry professional working under the supervision of a registered forester verifying that the taxable property is ETP which must include the Registered Forester's License Number; and

- Clear photographs or aerial imagery of the damaged timber intended to be considered for tax relief as ETP;

OR

- B. Clear photographs of the damaged timber intended to be considered for tax relief as ETP;

- Load tickets – September 28, 2024 – Present;



- PT283T Forms; and
- 4684 Form – Federal Casualty Loss Form, if available.
- Satellite imagery, aerial photographs may be used if they provide clear images of damaged timber intended to be considered for tax relief as ETP.
- GFC recommends that the responsible taxpayer provide the signed verification and clear photographs in subsection A above and as much supporting documentation as possible listed in subsection B above in order to minimize the need for property audits.

4. Audit Provisions

- GFC is authorized to audit properties to verify a responsible taxpayer's eligibility for temporary tax relief for ETP and compliance with the requirements in O.C.G.A. § 48-5-33.1 for this temporary tax relief.
- Audits may be initiated at the request of the tax collector or tax commissioner of the eligible governing authority where the ETP is located.



State of Georgia

_____ County

Taxpayer Declaration & Certification

1. I _____ (write in full name of responsible taxpayer) certify that all of the information I, or my agent, have attached to this Taxpayer Declaration & Certification form is truthful and accurate to the best of my knowledge.
2. I _____ (write in full name of responsible taxpayer) declare that my otherwise taxable property that is the subject of this Declaration & Certification is eligible standing timber located on eligible timber property as such terms are defined in O.C.G.A. §48-5-331.
3. I _____ (write in full name of responsible taxpayer) declare that I am claiming temporary ad valorem tax relief for eligible standing timber severely damaged or destroyed by Hurricane Helene in accordance with the requirements of O.C.G.A. § 48-5-33.1.
4. I _____ (write in full name of responsible taxpayer) understand that my claim for temporary tax relief may be audited by the Georgia Forestry Commission and the tax collector or tax commissioner may use available legal remedies to redress any improper grant of tax relief.
5. By signing this Taxpayer Declaration & Certification form, I _____ (write full name of responsible taxpayer) certify that my request for temporary tax ad valorem tax relief complies with the provisions of O.C.G.A. § 48-5-33.1, the resolutions or ordinances adopted by the relevant eligible governing authority, and all other relevant statutes and rules of the state of Georgia.

So declared this ____ day of _____, 202__.

By: _____

(print name)

