

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF BEN HILL COUNTY, GEORGIA PROVIDING TEMPORARY PROPERTY TAX RELIEF FOR ELIGIBLE STANDING TIMBER LOCATED IN A DISASTER AREA IN BEN HILL COUNTY

WHEREAS, Article VII, Section I, Paragraph III(h) of the Constitution of Georgia and O.C.G.A. § 48-5-33.1 authorize counties, consolidated governments, cities, and county or independent boards of education, which are located in whole or in part within a certain disaster area, to grant temporary property tax relief for certain eligible timber property;

WHEREAS, the Board of Commissioners of Ben Hill County is an eligible governing authority under O.C.G.A. § 48-5-33.1(a) because Ben Hill County is located in whole or in part within an area 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

WHEREAS, Ben Hill County contains eligible timber property as such term is defined in O.C.G.A. § 48-5-33.1(a)(4);

WHEREAS, pursuant to O.C.G.A. § 48-5-33.1(c), the granting of such temporary tax relief by Ben Hill County for county ad valorem taxes is contingent upon the adoption of a resolution by Board of Commissioners of Ben Hill County;

WHEREAS, O.C.G.A. § 48-5-33.1(f)(1) requires the State Forestry Commission to establish a certification form to be used by taxpayers and Ben Hill County shall not process any request for such temporary tax relief without having received a valid certification from the taxpayer seeking such relief; and

WHEREAS, Ben Hill County desires to provide such temporary tax relief in conformity with the requirements of state law.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Ben Hill County that:

(1) Ben Hill County is declared a jurisdiction that contains eligible timber property;

(2) The Board of Commissioners of Ben Hill County consents to the grant of the temporary tax relief authorized under O.C.G.A. § 45-5-33.1;

(3) Taxpayers seeking such tax relief shall complete and submit the certification form established by the State Forestry Commission pursuant to O.C.G.A. § 48-5-33.1(f) to the Board of Commissioners and Tax Commissioner of Ben Hill County, and only those certification forms which are complete, including all required information shall be deemed valid and accepted by the eligible governing authority;

(4) For the purposes of this Resolution, “acceptance by the eligible governing authority” means acceptance by the Ben Hill County Tax Commissioner of a valid certification form as described in this Resolution;

(5) The levy and collection of Ben Hill County ad valorem taxes which would otherwise be imposed pursuant to O.C.G.A. § 48-5-7.5 during the final quarter of 2024 or any quarter during 2025 is waived for validly certified eligible timber property;

(6) Pursuant to O.C.G.A. § 48-5-33.1(e), the Board of Commissioners of Ben Hill County is hereby directed to facilitate the refund of any taxes paid pursuant to O.C.G.A. § 48-5-7.5 for eligible standing timber on validly certified eligible standing timber property during the final quarter of 2024 or during any quarter of 2025, in the same manner as otherwise provided under O.C.G.A. § 48-5-380;

(7) If taxes have been levied, but not collected, pursuant to O.C.G.A. § 48-5-7.5 on validly certified eligible standing timber property during the final quarter of 2024 or during any quarter of 2025, the Board of Commissioners hereby waives the payment and collection of such taxes. The Ben Hill County Tax Commissioner is hereby requested to provide each such taxpayer with an updated tax bill reflecting that such amount is no longer due, as required by O.C.G.A. § 48-5-33.1(e);

(8) No temporary tax relief shall be provided to a taxpayer unless and until the applicable requirements of O.C.G.A. § 48-5-33.1 have been met and the taxpayer has submitted a valid certification form for eligible timber property.

BE IT FURTHER RESOLVED, that the County Clerk is hereby directed to provide a copy of this approved and executed Resolution to 1) the Ben Hill County Tax Commissioner; 2) the Ben Hill County Board of Tax Assessors; 3) the Chief Appraiser; 4) the State Forestry Commission; and 5) the Georgia Department of Revenue.

This Resolution shall become effective immediately upon signing.

SO RESOLVED AND ADOPTED at a meeting of the Ben Hill County Board of Commissioners this ____ day of July, 2025.

BEN HILL COUNTY BOARD OF COMMISSIONERS:

By: _____
HAL WILEY, CHAIRMAN

By: _____
HOPE HARMON, VICE CHAIRMAN

By: _____
DANIEL COWAN, COMMISSIONER

By: BENNIE CALLOWAY, COMMISSIONER

By: JOHN WILLIAM MOONEY, COMMISSIONER

ATTEST: PAMELA TURNER, COUNTY CLERK