



State of Georgia

David Curry
Commissioner

Department of Revenue

Legal Affairs & Tax Policy
1800 Century Blvd., N.E., Suite 15107
Atlanta, Georgia 30345

Frank M. O'Connell
Director

NOTICE LGS 2020-003

RE: Proposed Amended Rules of the Department of Revenue, Local Government Services Division, Chapters 560-11-16:

TO ALL INTERESTED PERSONS AND PARTIES:

In compliance with O.C.G.A. § 50-13-4, the Georgia Department of Revenue gives notice that it proposes to adopt the following Rules:

560-11-16, - "Qualified Timberland Property Rules and Appraisal Manual"

Attached with this notice are exact copies and synopses of the proposed Rule amendments and repeals. The proposed Rule amendments and repeals are being introduced under the authority of O.C.G.A. § 48-2-12.

The Department of Revenue will consider the adoption of the above Rule(s) at a remote regulation hearing held at 10:00am EST on January 6, 2021 which can be accessed through the following link: <https://global.gotomeeting.com/join/254584765> or via telephone at 1 (571) 317-3117 (local) and 1 866-899-4679 (toll-free) with the access code: 254-584-765. At the beginning of the hearing, attendees will be required to announce themselves and notify the Department if they plan to make oral comments during the hearing.

The Department must receive all comments regarding the above-referenced proposed Rule amendments from interested persons no later than 10:00 a.m. on January 6, 2021. Written comments must be sent to: Regulations Comments, Georgia Department of Revenue, 1800 Century Blvd. NE, Suite 15100, Atlanta, GA 30345-3205. Electronic comments must be sent to regcomments@dor.ga.gov. Facsimile comments must be sent to (770) 342-3157. **Please reference "Notice LGS 2020 - 003" on all comments.**

Dated: November 18, 2020

David Curry
Commissioner
Georgia Department of Revenue

SYNOPSIS

DEPARTMENT OF REVENUE LOCAL GOVERNMENT SERVICES DIVISION

SUBJECT 560-11-16 QUALIFIED TIMBERLAND PROPERTY RULES AND APPRAISAL MANUAL

The purpose of adopting proposed Rule 560-11-16 is to create a Qualified Timberland Property appraisal manual and rules governing the implementation of Article 13 of Chapter 5 of Title 48 of the Georgia Code regarding ad valorem taxation of Qualified Timberland Property.

Rule 560-11-16-.01 explains that the rules in this Subject apply to the fair market valuation of Qualified Timberland Property.

Rule 560-11-16-.02 provides definitions.

Rule 560-11-16-.03 explains how to apply for certification as a Qualified Owner and for certification of property as Qualified Timberland Property.

Rule 560-11-16-.04 explains the different appeals processes related to Qualified Timberland Property.

Rule 560-11-16-.05 provides a table of commercial timberland per acre values by ecological region and soil productivity classification.

Appendix: Qualified Timberland Property Appraisal Manual, adopted in accordance with O.C.G.A. § 48-5-602.

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OF
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LOCAL GOVERNMENT SERVICES DIVISION**

**SUBJECT 560-11-16
QUALIFIED TIMBERLAND PROPERTY RULES AND APPRAISAL MANUAL**

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560-11-16-.01 Application of Subject

Regulations in this Subject, 560-11-16, apply to the fair market valuation of Qualified Timberland Property (QTP) in accordance with Article VII, Section I, Paragraph III (f.1) of the Constitution of Georgia and provided for in Article 13 of Chapter 5 of Title 48 of the Georgia Code.

Statutory Authority: O.C.G.A. §§ 48-2-12, 48-5-600.1, 48-5-607.

560-11-16-.02 Definitions

As used in this Article, the term:

- (a) “Bona Fide Production of Trees” means the good faith, real, actual, and genuine production of trees for commercial uses.
- (b) “Commissioner” and “Revenue Commissioner” mean the Georgia Revenue Commissioner.
- (c) “Department” means the Georgia Department of Revenue.
- (d) “Forest Management Plan” means a plan written by a registered forester to manage a forest stand in accordance with accepted commercial forestry practices. Forest Management Plans may include, but are not limited to, information about soils, logging methods, disease or insect problems, road conditions, growth and age data, environmental concerns, and recommended silvicultural treatments and their timing.
- (e) “Qualified Owner” means an individual or entity that meets the conditions of Code Section 48-5-603.
- (f) “Qualified Timberland Property” (QTP) means timberland property that meets the conditions of Code Section 48-5-604. Such property shall be classified as a separate and distinct class of tangible property for ad valorem tax purposes.
- (g) “Timberland Property” means tangible real property that has as its primary use the Bona Fide Production of Trees for commercial uses.

Statutory Authority: O.C.G.A. §§ 48-2-12, 48-5-600, 48-5-607.

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560-11-16-.03 Applications

(1) All applications for certification as a Qualified Owner and for QTP certification shall be submitted electronically through the Georgia Tax Center (GTC). No other filing method shall be permitted.

(2) Applications for certification as a Qualified Owner and for QTP certification must be filed annually with the Revenue Commissioner between January 1 and March 1 of the applicable tax year.

(3) The applicant shall submit the following documentation to the Revenue Commissioner through GTC:

a. Application for QTP certification;

b. Evidence of the Recorded deed evidencing legal ownership of the property;

c. A legal description of the property for which QTP certification is sought, which must include parcel number and:

(i) A plat of the property prepared by a licensed land surveyor, showing the location and measured area of the parcel; or

(ii) A written legal description of the property delineating the metes and bounds and measured area; or

(iii) Such other alternative property boundary description as mutually agreed upon by the taxpayer and the Revenue Commissioner that may accurately represent the parcel which is the subject of the QTP application. An acceptable alternative property boundary description may include a parcel map drawn by the county cartographer or GIS technician and signed by the county board of assessors and taxpayer; and

d. Evidence that the property has as its primary use the Bona Fide Production of Trees for commercial uses, which must include a Forest Management Plan that describes the use of accepted commercial forestry practices. If it appears that the Forest Management Plan is not being followed, the Revenue Commissioner may reject it, ~~require an updated plan,~~ or require additional evidence ~~that the plan is being followed.~~

(4) The applicant may also submit an individual soil map delineating the soil types on the property.

(5) An application for QTP certification may be amended or withdrawn at any time prior to the initial certification or non-certification by the Revenue Commissioner by giving written notification of such amendment or withdrawal to the Department.

Statutory Authority: O.C.G.A. §§ 48-2-12, 48-5-603, 48-5-604, 48-5-607.

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560-11-16-.04 Appeals

(1) A taxpayer or county board of tax assessors may appeal the Revenue Commissioner's decisions related to such taxpayer's status as a Qualified Owner; the certification or non-certification of such taxpayer's timberland as QTP; or the appraised value of such taxpayer's QTP. Such appeals shall be made as an appeal to the Georgia Tax Tribunal in accordance with Chapter 13A of Title 50 within 30 days of the Revenue Commissioner's issuance of such decision.

(2) If the appraised value is disputed, an appeal may be made contesting the Revenue Commissioner's determination of the soil classification of any part or all of the QTP, as well as with regard to any alleged errors made by the Revenue Commissioner in the application of the table of values or calculation of the minimum threshold of value prescribed in the Constitution.

(3) A taxpayer, group of taxpayers, county board of tax assessors, or association representing taxpayers may appeal the commissioner's decisions related to the commissioner's complete parameters for the appraisal of QTP required by Code Section 48-5-602(d)(1). Such appeals shall be made as an appeal to the Georgia Tax Tribunal in accordance with Chapter 13A of Title 50 within 60 days of the effective date of such manual.

Statutory Authority: O.C.G.A. §§ 48-2-12, 48-5-605, 48-5-606, 48-5-607.

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560-11-16-.05 Table of Commercial Timberland Per Acre Values by Ecological Region and Soil Productivity Classification

(1) For the purpose of prescribing the 2021 table of values for use in the appraisal of Qualified Timberland Property, the state shall be divided into four ecological regional valuation areas, and per acre values shall be assigned to qualified land according to soil productivity classifications 1—9 (W1-W9).

(a) **Ecological region #1** includes the following counties: Appling, Atkinson, Bacon, Brantley, Bryan, Camden, Charlton, Chatham, Clinch, Echols, Effingham, Glynn, Jeff Davis, Lanier, Liberty, Long, McIntosh, Pierce, Ware, and Wayne. The following per acre values shall be applied to each qualified acre according to soil productivity classifications W1 – W9:

W1-1,057, W2-913, W3-791, W4-717, W5-653, W6-601, W7-506, W8-465, W9-425.

(b) **Ecological region #2** includes the following counties: Baker, Ben Hill, Berrien, Bibb, Bleckley, Brooks, Bulloch, Burke, Calhoun, Candler, Chattahoochee, Clay, Coffee, Colquitt, Cook, Crawford, Crisp, Decatur, Dodge, Dooly, Dougherty, Early, Emanuel, Evans, Glascock, Grady, Houston, Irwin, Jefferson, Jenkins, Johnson, Laurens, Lee, Lowndes, Macon, Marion, Miller, Mitchell, Montgomery, Muscogee, Peach, Pulaski, Quitman, Randolph, Richmond, Schley, Screven, Seminole, Stewart, Sumter, Tattnall, Taylor, Telfair, Terrell, Thomas, Tift, Toombs, Treutlen, Turner, Twiggs, Washington, Webster, Wheeler, Wilcox, Wilkinson, and Worth. The following per acre values shall be applied to each qualified acre according to soil productivity classifications W1 – W9:

W1-890, W2-762, W3-651, W4-580, W5-519, W6-475, W7-400, W8-353, W9-339.

(c) **Ecological region #3** includes the following counties: Baldwin, Banks, Barrow, Bartow, Butts, Carroll, Catoosa, Chattooga, Cherokee, Clarke, Clayton, Cobb, Columbia, Coweta, Dade, Dawson, DeKalb, Douglas, Elbert, Fayette, Floyd, Forsyth, Franklin, Fulton, Gordon, Greene, Gwinnett, Habersham, Hall, Hancock, Haralson, Harris, Hart, Heard, Henry, Jackson, Jasper, Jones, Lamar, Lincoln, Madison, McDuffie, Meriwether, Monroe, Morgan, Murray, Newton, Oconee, Oglethorpe, Paulding, Pickens, Pike, Polk, Putnam, Rockdale, Spalding, Stephens, Talbot, Taliaferro, Troup, Upson, Walker, Walton, Warren, White, Whitfield, and Wilkes. The following per acre values shall be applied to each qualified acre according to soil productivity classifications W1 – W9:

W1-870, W2-765, W3-672, W4-606, W5-545, W6-521, W7-468, W8-436, W9-400.

(d) **Ecological region #4** includes the following counties: Fannin, Gilmer, Lumpkin, Rabun, Towns, and Union. The following per acre values shall be applied to each qualified acre according to soil productivity classifications W1 – W9:

W1-975, W2-872, W3-788, W4-731, W5-666, W6-618, W7-557, W8-528, W9-486.

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(2) The appraised value produced using the table of values in paragraph (1) of this Rule shall be determined and, if needed, adjusted so that the final value is at least 175% of such property's forest land conservation use value.

Statutory Authority: O.C.G.A. §§ 48-2-12, 48-5-7, 48-5-602, 48-5-607.

Appendix: Qualified Timberland Property Appraisal Manual, adopted in accordance with O.C.G.A. § 48-5-602. See attachment.