



DEPARTMENT
of REVENUE

TIMBER MANAGEMENT, TIMBER TAXATION, LEGISLATIVE UPDATES

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Local Government Services

May 22, 2023

AGENDA

- 1 The basics of growing trees
- 2 Forestry terms
- 3 Timber harvest permits
- 4 Timber equipment exemptions
- 5 Timber tax assessments
- 6 Timber valuation example
- 7 Timber sales & types
- 8 Table of owner harvest timber values

WHY GROW TREES?



- Products – pulpwood, chip’n’saw, sawtimber, poles, posts, chips
- Uses – structural, furniture, tools, woodworking, paper, utilities
- Worldwide – trees very important for FIREWOOD
- ALSO – hunting, recreation, aesthetics, legacy
- Revenue from thinning(s) and final harvest
- Potential revenue – pine straw, hunting lease

WHY GROW TREES?



- Trees are easily grown with little input required – timeframes to regrow?
- Lower quality “junk” trees (biomass) can be utilized for heat or energy via combustion (burning)
- Carbon sequestration (vs. jury), cooler temperatures, healthier environment
- Low maintenance – unlike other agricultural crops – do not need to monitor closely
- Important to keep land from being developed – the “big city” is great, but we need rural areas as well
- Trees take in carbon dioxide and release oxygen – people take in oxygen and release carbon dioxide

HOW TO GROW TREES – THE BASICS

- Plant trees (regeneration)
- Tend trees (management)
- Harvest trees (cut trees down)
- Repeat process
- Cycle follows this order – but note that planting does not have to be the starting point



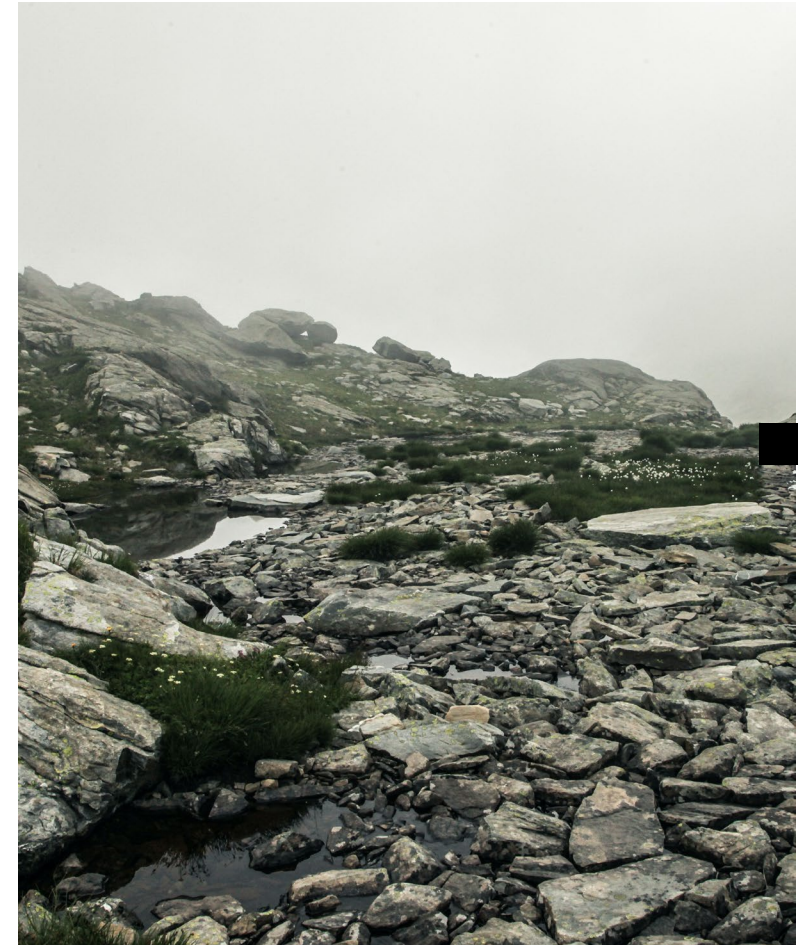
HOW TO GROW TREES – FURTHER CONSIDERATIONS



- Regeneration – artificial or natural? - site prep? - what species of trees? - how many to plant (spacing)? - method of planting? - containerized or bareroot seedlings? - improved or not improved seedlings? - when to plant? – where to plant?
- Many considerations regarding management and harvesting also
- Generally speaking, financial considerations are key – for every dollar invested you should try to get your dollar back and also earn an acceptable profit for your time and efforts

WHERE TO (NOT) GROW TREES

- Economics – \$5,000 or more per acre (big city) vs. \$1,000 per acre (rural areas)
- Recovering initial investment
- Taxes on land vs profits
- Lack of mills and/or distance to mills – more \$ spent on gas and time to get to a mill
- Topography – mountainous terrain, rocky soils, and wetlands
- Best case – low \$/acre, good access, close to mills



DANGERS TO FORESTS



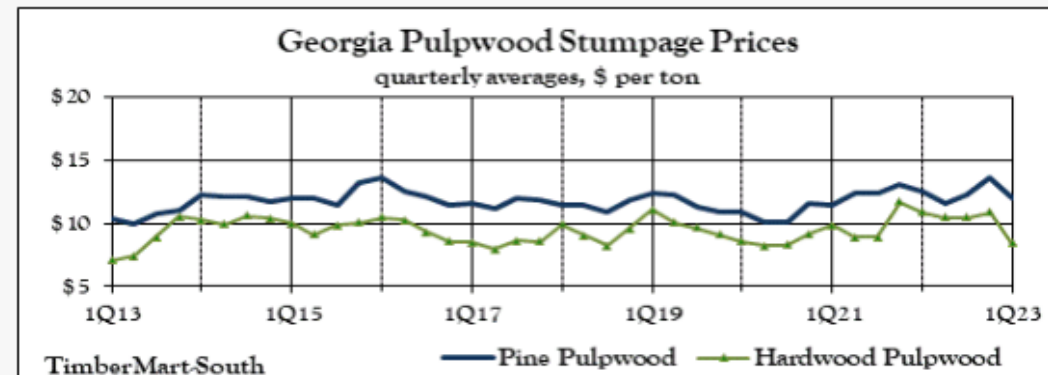
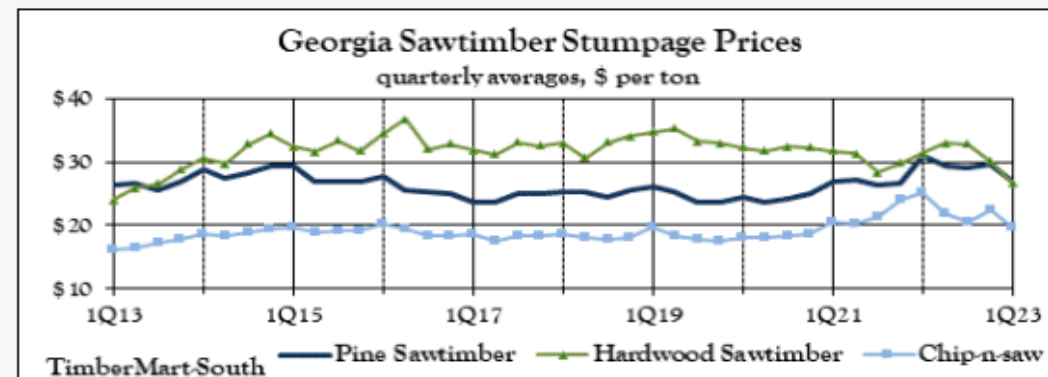
- Insects – Southern Pine Beetles (SPB) and IPS
- Fire – unplanned – may be wildfire or prescribed burn gone bad (lightning & campfires)
- Timber theft – may be intentional or not
- Encroachment - development

WHEN TO HARVEST

- Trees have reached maturity – biological, economic
- May be based on good timber prices – supersedes other plans
- May be due to danger – like insects or natural disaster – supersedes other plans
- May be due to need – raise funds for various reasons – family emergency, college, etc. – supersedes other plans
- May harvest trees prior to sale of property

Georgia Average Prices

Georgia State-wide Average Stumpage Prices - US\$ per ton



LAND TAX VS. TIMBER TAX



- ALWAYS separate timber from land
- Land taxed yearly
- Standing timber taxed only once – upon sale or harvest
- Timber currently taxed at 100% of FMV
- Thinning – normal timeframe is around 13 to 15 years after planting
- May have a second thinning
- Final harvest – normal timeframe for loblolly pine is around 30 to 35 years after planting

PROGRAMS TO PROMOTE FORESTRY IN GA



- CUVA – qualified owner, bona fide conservation use, 2000 acre maximum/<10-acre req. proof of use, excludes residence/underlying property
- FLPA – qualified owner, bona fide timber production, 200 acre minimum/no maximum, excludes residence/underlying property
- QTP – qualified owner, bona fide timber production, 50 acre minimum/no maximum, state administered
- vs. standard taxation
- We like trees in Georgia!!

FORESTRY TERMS

- SILVICULTURE
- The art and science of controlling the establishment, growth, composition, health, and quality of forests and woodlands to meet desired objectives.
- Site preparation, planting, prescribed burning, thinning, pruning, fertilization, harvesting.
- You may be practicing silviculture without even knowing it (if you grow trees) – the simple choice of which tree to plant is a likely silvicultural decision
- Others before you likely tested the growth of different types of pine resulting in the conclusion that one grew better than the other – that scientifically acquired knowledge can be passed down from generation to generation
- Other management actions such as prescribed burning to control competition is a silvicultural decision that helps to achieve the objective of maximizing the growth crop trees.

FORESTRY TERMS

- DBH
- Diameter at Breast Height
- For most people, tree diameter measurements should be taken at roughly breast height
- Officially, DBH is 4.5 feet from ground level.
- Note that DBH should be measured from the uphill side of the tree if the tree is on sloped ground.
- Diameter is the most important factor that will dictate value for a given tree.

FORESTRY TERMS

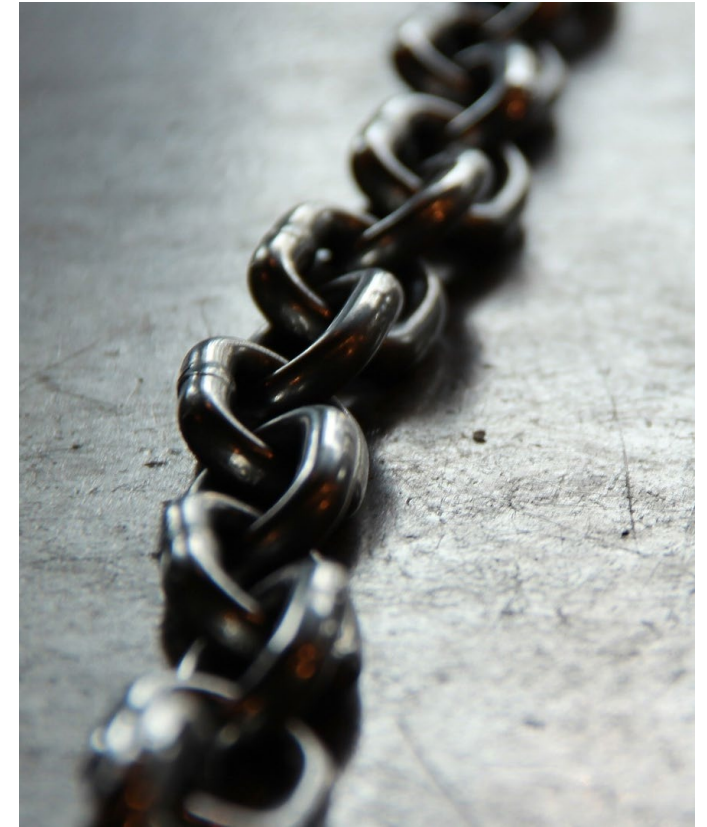
- CRUISE
- A survey (inventory) of a forest to estimate wood volumes and values.
- Accuracy is important – two separate estimates may yield wildly different volumes and values
- So, if you conduct an inventory on 1,000 acres – only 100 acres would need to be inventoried (1,000 plots)
- “Normal” sample size is 10% - 1/10 AC plots – $(\pi)r^2 = 4,356 \text{ sq ft}$ – $(3.14159)(r)^2 = 4,356$ – 37.2 feet plot radius
- As accuracy becomes more important, sample size must be increased
- The smaller sample results are extrapolated to estimate volume & value for the larger stand
- For example – 100 acres sampled – 300 TPA 10” DBH – volume 60 tons/ac – value \$1,200 per acre – \$120,000
- EXTRAPOLATE – for 1,000 acres – 300 TPA 10” DBH – volume 60 tons/ac – value \$1,200 per acre – \$1,200,000

FORESTRY TERMS

- BASAL AREA
- The cross-sectional surface area (in square feet) of a standing tree's bole (at 4.5 feet)
- Used to estimate stocking density (how crowded is a given acre in a stand)
- May indicate that it is time to thin
- May use a target value of BA to achieve after thinning (thin to 80 sq. ft. BA for example)
- Math → $((DBH)^2 * .005454) = \text{BA for one tree}$
- Example → $((14)^2 * .005454) = 196 * .005454 = 1.069 \text{ sq. ft. basal area for one tree with 14" DBH}$
- 1 acre with 120-125 sq. ft. BA = likely time to think about thinning (or harvest)
- 3rd row thin – 33% BA reduction – result is roughly 80 sq. ft. BA per acre (about right)

FORESTRY TERMS

- CHAIN
- 66 feet
- 1 chain (66ft) * 1 chain (66ft) equals 1 square chain
- Or $66\text{ft} * 66\text{ft} = 4,356$ square feet (1/10 acre)
- 10 chains (660 ft) * 1 chain (66ft) equals 10 square chains
- Or $660\text{ ft} * 66\text{ ft} = 43,560$ square feet
- 1 acre = 43,560 square feet = 10 square chains
- Could also be 5 x 2 chains, 4 x 2.5 chains, or 3 x 3.33 chains
- ALSO - 80 chain lengths ($80 * 66$ feet per chain) = 5,280 feet length = 1 mile



FORESTRY TERMS

- SLASH
- Non-merchantable residue left on the ground after logging, thinning, or other forest operation.
- “Junk” left behind that you may see when visiting a completed logging operation
- Can be piled and burned (can also be left behind)
- Note that “SLASH” is also a type of pine tree
- We will be logging slash and we will make sure that there is no logging slash.

FORESTRY TERMS

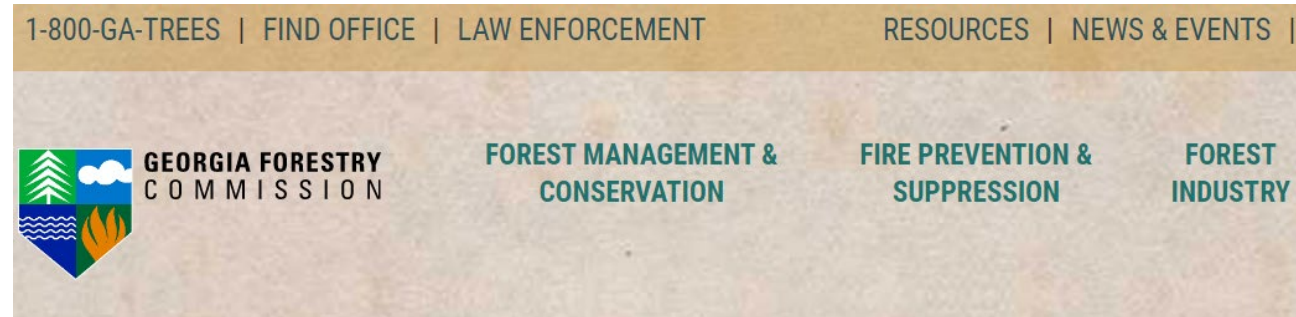
- STAND
- A group of trees that is similar in terms of species composition and physical characteristics and is managed as a single unit.
- Silvicultural treatments are applied to the whole stand at the same time.
- Stand descriptions should allow you to be able to distinguish the stand from other groupings of trees.
- Example stand: A 14-year-old, 40 feet tall, 7" DBH, planted loblolly pine stand located at 1500 Jones St.

NEW TIMBER HARVEST PERMITTING PROCESS

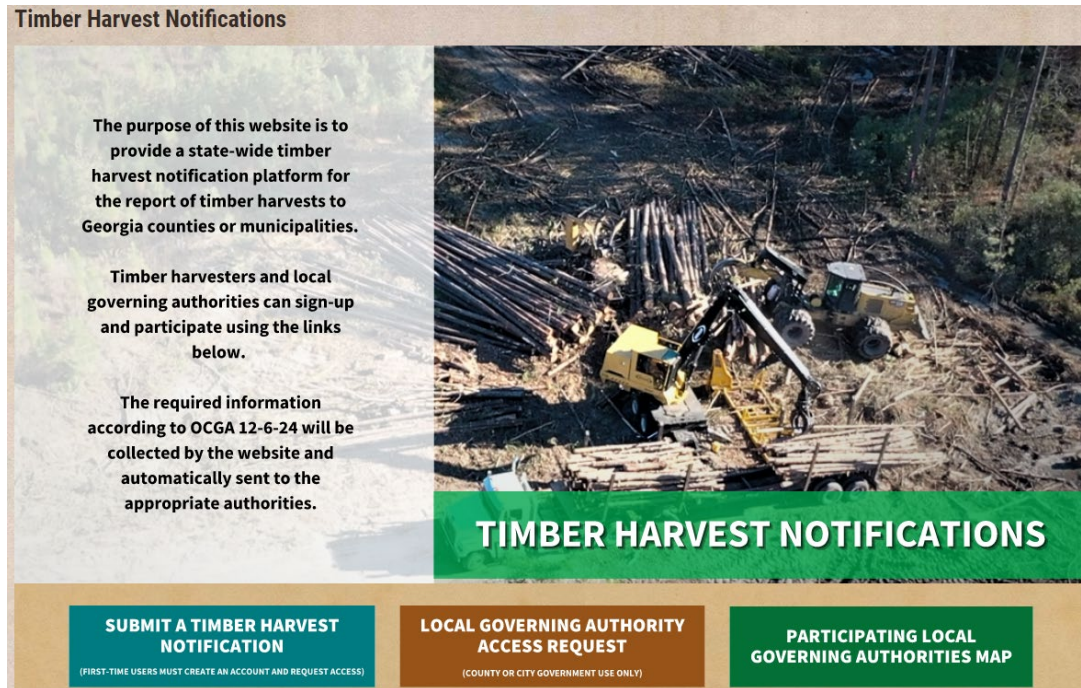
- Old process vs. new process
- HB 897 (passed in 2020) amended O.C.G.A. 12-6-24 (Notice of timber harvesting operations; standing timber notification website; rules and regulations; bonds and letters of credit)
- Beginning October 1, 2020, the Georgia Forestry Commission was tasked with creating a website to provide a uniform statewide notification platform for timber harvesters and loggers to notify local governing authorities of intent to harvest timber in counties/municipalities which currently issue timber permits.
- Following the initial notification of an operational website by the GFC, which occurred in January 2022, the GFC must no later than the first day of the 19th month following the initial notification provide a date when the utilization of such website shall be mandatory for local governing authorities and persons or firms harvesting standing timber. The required utilization date has been set for July 1, 2023.

ACCESS REQUESTS

- Go to the Georgia Forestry Commission website - <https://gatrees.org>
- Click on topic: Forest Management & Conservation
- Scroll down and find Forest Management Services
- Under Forest Management Services – there will be a list – scroll down and click on the last item in the list which should be “Timber Harvest Notifications”



ACCESS REQUESTS



- On the “Timber Harvest Notifications” screen – counties would need to click on the middle section (LOCAL GOVERNING AUTHORITY ACCESS REQUEST - county or city government use only)
- Timber harvesters and timber buyers would need to click on the far-left section (SUBMIT A TIMBER HARVEST NOTIFICATION)
- System can be accessed by desktops, laptops, phones, tablets, etc.

ACCESS REQUESTS

- County employees will need to certify that the county needs access due to an **ordinance or resolution** that requires the harvester to provide notice of harvesting operations to the county or municipal governing authority.
- Select “yes”
- There is a “submit” button – but once you select “yes” – it opens up a form that you will need to complete
- After completing the form - click “submit” – the small black box at the very bottom of the form.

Gov't Access Request - Timber Harvest Notification System

Does the county/municipal governing authority for which you are requesting access have an ordinance or resolution requiring persons or firms harvesting standing timber to provide notice of such harvesting operations to the county/municipal governing authority?*

☐ Yes

☐ No

Submit

REQUIREMENTS FOR HARVESTERS/BUYERS

- Register (create account) through the GFC “Timber Harvest Notifications” system
- Each (harvest) notification will require general information such as the name, address, and telephone number for the seller and harvester/buyer.
- The notification must include a map of each separate tract to be harvested and acres harvested within each tract.
- Requires identification of the main point of ingress and, if different, the main point of egress from such tract to a public road for those trucks which will be traveling to and from such tract for purposes of picking up and hauling loads of cut forest products.
- The notification also must include how the timber sale will occur: lump sum, per unit, or owner harvest.
- The notification should provide the timeframe for the timber harvest to be completed.
- The applicant (harvester) should go back to the notification system to mark the harvest as complete – to establish deadlines for when a governing authority may file claims regarding damage to county roads and/or property.

REQUIREMENTS FOR COUNTIES/GOVERNING AUTHORITIES

- Register (create account) through the “Timber Harvest Notifications” system
- Each county and/or city that is authorized to receive notifications should have one email, with added members, for the purpose of receiving timber harvest notifications.
- Approved harvest notifications will automatically be sent to the appropriate county and will include an attached PDF of the notification, a map identifying the area to be harvested, and a google earth link.
- Once the harvest is complete – and the harvester has entered such information in the system – the county and/or city will receive an additional notification of completion.
- Counties only get individual harvest notifications as they are approved (and individual harvest completion notifications) and do not have visibility of all harvest operations in their area.
- **PT283 process will not change – note that PT283’s are not issued through the notification system.**

ADDITIONAL INFORMATION – TIMBER HARVEST NOTIFICATIONS

- Changes in the law also affected bonds made by the harvesting operator related to issues with removal of harvesting residue and/or repairing damage to rights-of-way and allows for an incremental bond increase from harvesters who have previously caused damage to county roads and/or rights of way (\$10,000 limit.)
- It also provided a timeframe for local governing authorities to file claims for any damage from the harvesting operation – county provides written notice to harvester within 30 days after they find damage – damage should be remedied within 30 days after written notification is received (extensions possible under certain circumstances and appeals are possible).
- Further, violations of failure to make notification (harvesting without a permit) by the harvester/loggers would be punishable by fine not exceeding \$1,500 for each violation, which was increased from \$500.

ADDITIONAL INFORMATION – TIMBER HARVEST NOTIFICATIONS

- There are NO FEES involved with the “Timber Harvest Notification” system – counties cannot require fees for receiving a notification
- The director of the State Forestry Commission shall promulgate such rules and regulations as are reasonable and necessary for purposes of designing, implementing, and enforcing utilization of the website.
- Any government or entities needing additional information may email timberharvest@gfc.state.ga.us.
- The required utilization date is July 1, 2023. On or after this date, all Timber Harvest Notifications **shall** be made using the “Timber Harvest Notifications” system on the GFC website.

O.C.G.A. 48-5-41.3 - TIMBER EQUIPMENT EXEMPTION

- Effective January 1, 2023
- (a) As used in this Code section, the term:
 - (1) “Timber equipment” means:
 - (A) Any equipment other than motor vehicles, whether fixed or mobile, which is owned by or held under a lease-purchase agreement by a timber producer and directly used in the production or harvest of timber.
 - (B) (i) Equipment used in harvesting shall include all off-road equipment and related attachments used in every forestry procedure starting with the severing of a tree from the ground until and including the point at which the tree or its parts in any form has been loaded in the field in or on a truck or other vehicle for transport to the place of use. (ii) Such off-road equipment shall include, but not be limited to, skidders, feller bunchers, debarkers, delimbers, chip harvesters, tub-grinders, woods cutters, chippers of all types, loaders of all types, dozers, mid-motor graders, and the related attachments.

TIMBER EQUIPMENT EXAMPLES

- Feller/Buncher – model #643L-II – used price for 2020 model is roughly \$210,000
- Skidder – model #648L-II – used price for 2021 model is roughly \$260,000
- Prices from forestrytrader.com



TIMBER EQUIPMENT EXAMPLES

- Knuckleboom Loader – model #437E – used price for 2019 model is roughly \$170,000
- Delimbing gate – manual version – minimal cost – my estimate is \$2k to \$3k
- Prices from forestrytrader.com



O.C.G.A. 48-5-41.3 – TIMBER EQUIPMENT EXEMPTION

- (a) As used in this Code section, the term:
- (2) “Timber producer” means any one or more individuals or any entity, which is registered to do business in this state, that is primarily engaged in the good faith subsistence or commercial production or harvest of timber products. Such persons may also be engaged in one or more of the following secondary practices:
 - (A) Land conservation and ecological forest management in which commercial production of wood and wood fiber products may be undertaken primarily for conservation and restoration purposes rather than financial gain;
 - (B) The promotion, preservation, or management of wildlife habitat;
 - (C) Carbon sequestration in accordance with the Georgia Carbon Sequestration Registry;
 - (D) Mitigation and conservation banking that results in restoration or conservation of wetlands and other natural resources; or
 - (E) The production and maintenance of ecosystem products and services, such as, but not limited to, clean air and water.

O.C.G.A. 48-5-41.3 – TIMBER EQUIPMENT EXEMPTION



- (a) As used in this Code section, the term:
- (3) “Timber products” means trees, timber, or other wood and wood fiber products grown from or on the land. (b) On and after January 1, 2023, timber equipment shall be exempt from all ad valorem property taxes in this state.
- Timber product??
- It is actually the product – of a product – of a timber product

O.C.G.A. 48-5-41.3



- What is exempt?
- Timber Equipment owned by or held under a lease-purchase agreement by a timber producer **and directly** used in the production or harvest of timber
- Includes – but is not limited to – skidders, feller bunchers, debarkers, delimbers, chip harvesters, tub-grinders, woods cutters, chippers of all types, loaders of all types, dozers, mid-motor graders, and the related attachments
- Includes harvesting equipment that is used in every forestry procedure starting with the severing of a tree from the ground until and including the point at which the tree or its parts in any form has been loaded in the field in or on a truck or other vehicle for transport to the place of use

O.C.G.A. 48-5-41.3

- What is not exempt?
- Examples – assume that these assets are owned by a timber company – but are they DIRECTLY used in the process of producing timber OR in the process of severing trees and transporting logs onto a vehicle for its intended use?
- Timber refers to wood at any stage after a tree has been felled



HOUSE RESOLUTION 96 (HR 96) – TIMBER TAXATION

- A RESOLUTION

Proposing an amendment to the Constitution so as to provide for a reduction in the rate of the ad valorem tax assessment of timber at sale or harvest; to require state appropriations to each county, municipality, or school district affected by such reduced rate of taxation; to provide for related matters; to provide for the submission of this amendment for ratification or rejection; and for other purposes

HR 96 – TIMBER TAXATION

- BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:
- SECTION 1.
- Article VII, Section I, Paragraph III of the Constitution is amended by revising subparagraph (e)(2) as follows:
"(2)(A) **Until January 1, 2025**, that standing timber shall be assessed only once, and such assessment shall be made following its harvest or sale and on the basis of its fair market value at the time of harvest or sale. Said assessment shall be two and one-half times the assessed percentage of value fixed by law for other real property taxed under the uniformity provisions of subparagraph (a) of this Paragraph but in no event greater than its fair market value; and for a method of temporary supplementation of the property tax digest of any county if the implementation of this method of taxing timber reduces the tax digest by more than 20 percent, such supplemental assessed value to be assigned to the properties otherwise benefiting from such method of taxing timber;

HR 96 – TIMBER TAXATION

- (B) **On and after January 1, 2025**, that standing timber shall be assessed only once, and such assessment shall be made following its harvest or sale and on the basis of its fair market value at the time of harvest or sale. Said assessment shall be at the same percentage of value fixed by law for other real property taxed under the uniformity provisions of subparagraph (a) of this Paragraph; and

HR 96 – TIMBER TAXATION

- (C) **On and after January 1, 2026**, the General Assembly shall annually appropriate to each county, municipality, or school district that experienced an ad valorem revenue reduction during the preceding tax year, owing to the change from the manner of assessment of timber as provided in subparagraph (e)(2)(A) of this Paragraph to the manner of assessment of timber as provided in subparagraph (e)(2)(B) of this Paragraph, an amount equal to 50 percent of such revenue reduction for the first 3 percent of such taxing jurisdiction's total timber harvest ad valorem tax revenue for the tax year and an amount equal to 100 percent of such revenue reduction that exceeds 3 percent of such taxing jurisdiction's total timber harvest ad valorem tax revenue for the tax year. The General Assembly shall be authorized to enact general laws to administer the provisions of this subparagraph (C)."

HR 96 – TIMBER TAXATION

- SECTION 2.
- The above proposed amendment to the Constitution shall be published and submitted as provided in Article X, Section I, Paragraph II of the Constitution. The ballot submitting the above proposed amendment shall have written or printed thereon the following:
- “() YES () NO Shall the Constitution of Georgia be amended so as to provide for a reduction in the rate of the ad valorem tax assessment of timber at sale or harvest and to require state appropriations to each county, municipality, or school district affected by such reduction?”
- All persons desiring to vote in favor of ratifying the proposed amendment shall vote "Yes." All persons desiring to vote against ratifying the proposed amendment shall vote "No." If such amendment shall be ratified as provided in said Paragraph of the Constitution, it shall become a part of the Constitution of this state.

HR 96 BASICS – IF IT PASSES

- It will reduce the amount of ad valorem tax that the affected taxpayer will be charged upon the sale or harvest of timber – assessed at 40% vs assessed at 100%
- In the event that the county or municipality collects LESS tax revenue from timber harvests (compared to prior year), the General Assembly will appropriate funds to reimburse the affected county/municipality
- Provided that the reduction in tax revenue collected was due to the change of assessment level



PROPOSED EFFECTIVE DATES FOR HR 96

- Until January 1, 2025 – assessment shall be two and one-half times the assessed percentage of value fixed by law for other real property (which is 40%) and shall not exceed 100% of FMV
- On and after January 1, 2025 – assessment shall be at the same percentage of value fixed by law for other real property (which is 40%)
- On and after January 1, 2026 – continue with new rate (40% assessment) and reimburse for timber tax revenue reduction at county level – comparing timber tax revenue to prior year

COUNTY APPROPRIATIONS UNDER HR 96

- On and after January 1, 2026 – Determine if the county is due appropriations due to the change in the law regarding assessment level for timber sales/harvests
- County timber tax revenue collected for the current year compared to the amount of timber tax revenue collected in the prior year
- Then calculate the percentage that tax revenue was reduced
- Funds will be appropriated to pay 50% for the first 3% of the reduced percentage
- Funds will be appropriated to pay 100% for any percentage beyond the first 3%

UPCOMING PROPOSAL

- Weight limit increase for trucks – to 88,000 pounds
- Current limit is 80,000 with variance allowance – up to 84,000 pounds
- Normal (timber) load is around 20 – 25 tons under the current scenario (84,000 lbs/42 tons)
- Truck, trailer, tires, driver, equipment weighs roughly 17 – 18 tons
- Logging companies want to maximize each load – carrying as much as legally possible

DETAILS TO CONSIDER

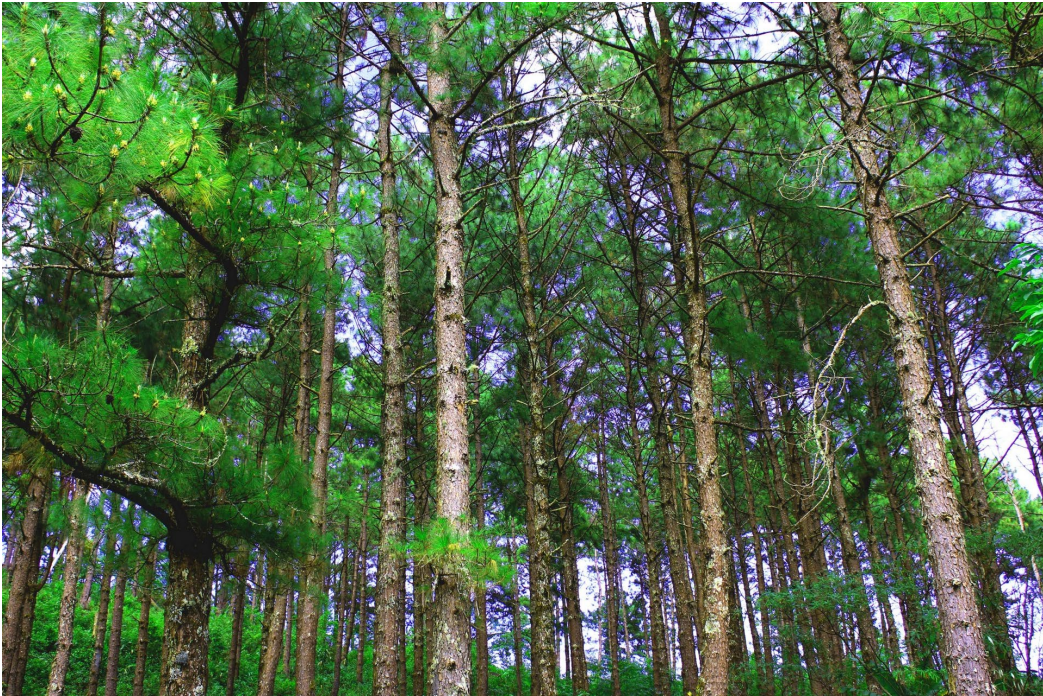
- Up to 88,000 lbs. for trucks hauling poultry, forestry, and minerals
- Costs are increasing for doing business in the agriculture and forestry industry
- People are leaving the lumber business
- Heavier loads would reduce the number of trips that would need to be taken
- Other states (TN, FL, AL) already allow 88,000 lbs. – companies are disadvantaged when they cross state lines
- Tight finances force haulers to cut corners (less qualified drivers, less safety equipment, older vehicles/equipment)
- BUT - Heavier trucks means faster speeds (especially downhill)
- BUT - Heavier trucks means more damage to roads and possibly more damage to bridges
- BUT - Georgia is ranked 4th in the US for crashes involving these types of trucks

STANDING TIMBER VALUATION EXAMPLE



- Assume: Stand contains 300 TPA – loblolly pine – Burke County
- 100 acres of harvestable timber
- Each acre contains 50% - 60 feet tall – 12" DBH – which is 150 trees in this category AND
- Each acre contains 50% – 45 feet tall – 8" DBH – which is 150 trees in this category as well
- Assume no defects – all trees are usable (unlikely in real world)
- Good access to stand and the mill is roughly 10 miles away

STANDING TIMBER VALUATION EXAMPLE – MATH



- First step – calculate board feet per tree for the 12" category
- 150 - 12" DBH sawtimber trees per acre with 1-1/2 logs per tree
- Each tree contains roughly 36 BF (Doyle – chart)
- $\text{BF per tree} \times \text{trees per acre} \times \text{\# acres} = \text{Total BF}$
- $36 \times 150 \times 100 = 540,000 \text{ BF total on 100 acres}$
- Convert total BF to MBF – $540,000/1000 = 540 \text{ MBF}$
- 9.8 tons per MBF – $540 \text{ MBF} \times 9.8 \text{ tons}/1\text{MBF} = 5292 \text{ tons total – round to 5300 tons}$
- $5300 \text{ tons} \times \$33.28/\text{ton (per chart)} = \$176,384 \text{ value for 12" DBH category}$

LOG SCALE FOR SAWTIMBER – BOARD FOOT VOLUME (DOYLE)

Doyle board foot volume

Form Class 78

DBH (in)	Merchantable Height in Logs									
	1/2	1	1 1/2	2	2 1/2	3	3 1/2	4	4 1/2	5
12	20	29	36	43	48	53	54	56		
14	30	48	62	75	84	93	98	103		
16	40	72	94	116	132	149	160	170		
18	60	100	132	164	190	215	232	248		
20	80	135	180	225	261	297	322	346	364	383
22	100	174	234	295	344	392	427	462	492	521
24	130	216	293	370	433	496	539	582	625	668
26	160	266	362	459	539	619	678	737	793	849
28	190	317	434	551	650	750	820	890	961	1032
30	230	376	517	658	778	898	984	1069	1160	1251
32		441	608	776	922	1068	1176	1283	1386	1488
34		506	700	894	1064	1235	1361	1487	1608	1730
36		581	808	1035	1234	1434	1583	1732	1878	2023
38		655	912	1170	1402	1635	1805	1975	2148	2322
40		740	1035	1330	1594	1858	2059	2260	2448	2636

TONS PER MBF (DOYLE)

Table 2. Volume to ton conversions for pine sawtimber when you know both diameter at breast height (DBH) and merchantable height to an 8-inch tip.

The weight of wood can vary from tree to tree, so use these conversions as estimates and guidelines only.

DBH inches	Merchantable height in number of 16-foot logs								
	1	1.5	2	2.5	3	3.5	4	4.5	5
	Tons per MBF Doyle ¹								
12	10.9	9.8	9.3	8.9	8.5	8.2	7.9	7.7	7.6
14	10.4	9.5	9.0	8.5	8.2	7.9	7.6	7.4	7.3
16	9.9	9.0	8.5	8.1	7.7	7.5	7.2	7.1	6.9
18	9.4	8.6	8.0	7.6	7.3	7.0	6.8	6.7	6.5
20	8.9	8.0	7.5	7.2	6.9	6.6	6.4	6.3	6.1
22	8.4	7.6	7.1	6.8	6.5	6.3	6.1	5.9	5.8
24	7.9	7.2	6.8	6.4	6.2	5.9	5.8	5.6	5.5
26	7.5	6.8	6.4	6.1	5.8	5.6	5.5	5.3	5.2
28	7.1	6.5	6.1	5.8	5.6	5.4	5.2	5.1	5.0
30	6.8	6.2	5.8	5.5	5.3	5.1	5.0	4.8	4.7

¹1 ton = 2,000 pounds; 1 MBF Doyle = 1,000 board feet, Doyle Log Scale. Adapted from Lee, G.S., R.C. Parker. 2003. Standing tree weight and volume tables for natural loblolly pine at the first delivery point. Forest and Wildlife Research Center, Bulletin FO 222, Mississippi State University. 14 pp.

2023 TABLE OF OWNER HARVEST TIMBER VALUES

Georgia Department of Revenue

4125 Welcome All Road | Atlanta, Georgia 30349

Table of Owner Harvest Timber Value 2023

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County	Softwood Pulpwood	Softwood chip-n-saw	Softwood Sawtimber	Softwood Poles	Softwood Posts	Softwood Fuelchips	Hardwood Pulpwood	Hardwood Sawtimber	Hardwood Firewood
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ATKINSON	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
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STANDING TIMBER VALUATION EXAMPLE - MATH



- Second step – calculate cords per tree for the 8” category
- 150 – 8” pulpwood trees per acre with 1 log per tree
- Each tree contains roughly .060 cords
- $\text{Cords per tree} \times \text{trees per acre} \times \# \text{ acres} = \text{total \#cords}$
- $.060 \times 150 \times 100 = 900$ cords total on 100 acres
- $900 \text{ cords} \times 2.67 \text{ tons/1 cord} = 2403 \text{ tons (round to 2400)}$
- $2400 \text{ tons} \times \$16.95/\text{1 ton (owner hvst table)} = \$40,680$ for 8” DBH
- $\text{TOTAL STAND} - \$176,384 + \$40,680 = \$217,064$

LOG SCALE FOR PULPWOOD – CORD VOLUME

Pine Pulpwood volume table (cords)

DBH (in)	Merchantable Height in Logs						
	1	1 1/2	2	2 1/2	3	3 1/2	4
6	0.034	0.044	0.054	0.064	0.073	0.083	0.093
8	0.060	0.076	0.092	0.108	0.124	0.140	0.156
10	0.090	0.113	0.137	0.161	0.184	0.208	0.231
12	0.123	0.156	0.189	0.222	0.255	0.288	0.321
14	0.160	0.204	0.248	0.292	0.336	0.380	0.425
16	0.200	0.257	0.314	0.371	0.428	0.485	0.542
18	0.243	0.315	0.386	0.458	0.529	0.601	0.673
20	0.290	0.378	0.466	0.553	0.641	0.729	0.817

Note: One cord of pine pulpwood weighs approximately 2.67 tons. So the volume in cords can be approximately converted to weight in tons by multiplying by 2.67. This is only an approximation, as species and dryness can drastically affect wood weight.

2023 TABLE OF OWNER HARVEST TIMBER VALUES

Georgia Department of Revenue

4125 Welcome All Road | Atlanta, Georgia 30349

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TIMBER VALUES



- Timber STAND description
- High value vs low value
- Proximity to mill – the closer the better
- Size of trees – diameter is key – compare 16" to 20" DBH – 2 log trees – 116 BF vs 225 BF
- Quality of trees – minimal defects
- Demand for wood – housing construction, keep mill running due to high fixed costs

TIMBER BUYER AND TIMBER SELLER



- Seller is normally the landowner
- Buyer may be independent contractor or company rep – either way likely earns a commission/profit
- Logging company – expensive due to labor, fuel, use of equipment, time, insurance/bonding
- Transportation company – expensive due to fuel, insurance, labor cost for experienced drivers, use of trucks, distance to mills, weight limits
- Mill purchases for various uses – pulp, lumber, chips, poles, posts

STANDING TIMBER VS. DELIVERED TO MILL



- $\$176,384 \text{ (for ST)} + \$40,680 \text{ (for PW)} = \$217,064$
- Significant costs for harvesting, loading, and transportation
- Additionally, consider costs for labor, permitting, insurance, equipment, fuel, and buyer commission
- EXAMPLE – DON'T QUOTE ME ON THIS – BALLPARK ESTIMATES
- $\text{STMPG} + (\text{lab} + \text{eqp} + \text{fuel} + \text{ins/bond} + \text{trans} + \text{BC}) = \text{Mill } \$$
- $\$217,000 + (24\text{k} + 6\text{k} + 2\text{k} + 2\text{k} + 10\text{k} + 6\text{k}) = \$267,000$
- $\$207,000 + (24\text{k} + 6\text{k} + 2\text{k} + 2\text{k} + 10\text{k} + 16\text{k}) = \$267,000$
- $\$187,000 + (24\text{k} + 6\text{k} + 2\text{k} + 2\text{k} + 10\text{k} + 36\text{k}) = \$267,000$

GA CODE 48-5-7.5

- **§ 48-5-7.5. Assessment of standing timber; penalty for failure to timely report; effect of reduction of property tax digest; supplemental assessment**
- (a) Standing timber shall be assessed for ad valorem taxation only once and such assessment shall be made following its harvest or sale as provided for in this Code section. Such timber shall be subject to ad valorem taxation notwithstanding the fact that the underlying land is exempt from taxation, unless such taxation is prohibited by federal law or treaty. Such timber shall be assessed at 100 percent of its fair market value and shall be taxed on a levy made by each respective taxing jurisdiction according to such 100 percent fair market value. Such assessment shall be made in the county where the timber was grown and shall be taxable by that county and any other taxing jurisdiction therein in which the timber was grown.
- (b) For purposes of this Code section, the term "sale" of timber shall mean the arm's length, bona fide sale of standing timber for harvest separate and apart from the underlying land and shall not include the simultaneous sale of a tract of land and the timber thereon.

TYPES OF SALES



Sample – Sale of Standing Timber Contract (Source – A Landowner's Guide to Selling Standing Timber)

This contract entered into this ____ day of _____, 20____, between

Seller _____ of _____ Address _____

hereinafter called the Seller, and _____

Purchaser _____

of _____, hereinafter called the Purchaser.
Address _____

DESCRIPTION OF SALE AREA

Lot(s): _____ Concession(s): _____ Township: _____
Area: _____ (acre / hectare) County or Regional Municipality: _____

Now therefore this contract witnesseth:

(Select which option applies to you then proceed to Section II (a).)

Option #1 (Lump Sum Sale)

I. The seller agrees to sell and the Purchaser agrees to buy for the TOTAL SUM OF _____ dollars (\$ _____) under the conditions set forth in this contract, only those trees specified in this contract on the above tract of land.

Options #2 (Paid by Scale Sale)

I. The Purchaser agrees to pay to the Seller the following amounts for all sawlog quality trees designated for harvest, under the conditions set forth in this contract:

<www.ontariowoodlot.com> A Forest Services Directory for Landowners is presented in partnership by the Ontario Woodlot Association, Kemptville, Ontario 1-888-791-1183 / pg 1

- Lump sum
- Unit price
- Owner harvest
- Other harvests
- Type of sale is based on the agreement or arrangement between the timber buyer and timber seller

GA CODE 48-5-7.5 – LUMP SUM SALES

- **§ 48-5-7.5. Assessment of standing timber; penalty for failure to timely report; effect of reduction of property tax digest; supplemental assessment** (continued)
- **(c) Lump sum sales.** (1) Where standing timber is sold, in an arm's length, bona fide sale, by timber deed, contract, lease, agreement, or otherwise to be harvested within a three-year period after the date of the sale and for a lump sum price, so much of said timber as will be harvested within three years shall be assessed for taxation as of the date of the sale. The fair market value of such timber for purposes of ad valorem taxation shall be the lump sum price paid by the purchaser in the arm's length, bona fide sale. Any timber described in any sale instrument which is not harvested within three years after the date of the sale shall later be assessed for taxation following its future harvest or sale.

GA CODE 48-5-7.5 – LUMP SUM SALES

- **(c) Lump sum sales. (1) (continued)**
- Ad valorem taxes shall be payable by the seller and shall be calculated by multiplying the 100 percent fair market value of the timber times the millage rate levied by the taxing authority on tangible property for the previous calendar year. Immediately upon receipt by the seller of the purchase price, the seller shall remit to the purchaser the amount of ad valorem tax due on the sale, in the form of a negotiable instrument payable to the tax collector or tax commissioner. Such negotiable instrument shall be remitted by the purchaser to the tax collector or tax commissioner not later than five days after receipt of the tax from the seller. **A purchaser failing to make such remittance shall be personally liable for the tax.** With said remittance, the purchaser shall present to the board of tax assessors and to the tax collector or tax commissioner a report of the sale showing the lump sum sales price of the standing timber, the date of sale, the addresses of the seller and purchaser, and the location of the standing timber in the county. The tax collector or tax commissioner shall collect from the purchaser the seller's negotiable instrument in payment of the tax; and a receipt showing payment of the tax shall promptly be delivered by the tax collector or tax commissioner to the seller.

GA CODE 48-5-7.5 – LUMP SUM SALES

- **(c) Lump sum sales.** (2) Upon request of the purchaser, the tax collector or tax commissioner shall enter upon or attach to the instrument conveying the standing timber a certification that the ad valorem tax has been paid, the date, and the amount of the tax. The certificate shall be signed by the tax collector or tax commissioner or his deputy. The purchaser may then present the instrument together with the certificate to the clerk of superior court of the county or counties in which the standing timber is located, who shall then file the instrument for record. The ad valorem tax levied under this subsection on lump sum sales of standing timber shall be paid to the tax collector or tax commissioner prior to and as a prerequisite to the filing for record of the instrument with the clerk of superior court, and the clerk shall not be permitted to file the instrument for record unless the instrument discloses on its face the proper certificate showing that the tax has been paid; and the certificate shall be recorded with the instrument.

GA CODE 48-5-7.5 – UNIT PRICE SALES

- (d) **Unit price sales.**
- (1) Any person purchasing standing timber, in an arm's length, bona fide sale, by timber deed, contract, lease, agreement, or otherwise by unit prices shall furnish a report to the seller and the county board of tax assessors within 45 days after the end of each calendar quarter. The report shall show the total dollar value of standing timber paid to the seller and the volume, in pounds, if available, or measured volume, of softwood and hardwood pulpwood, chip and saw logs, saw timber, poles, posts, and fuel wood harvested. Such report shall include such data through the last business day of the calendar quarter, the names and addresses of the seller and the purchaser, and the location of the harvested timber. A copy of such report shall also be furnished by the seller to the tax assessors within 60 days after the end of the calendar quarter.

GA CODE 48-5-7.5 – UNIT PRICE SALES

- (d) **Unit price sales** (1) (continued)
- The fair market value of such timber for purposes of ad valorem taxation shall be the total dollar values paid by the purchaser in the arm's length, bona fide sale. Ad valorem taxes shall be payable by the seller in the unit price sales transaction as provided in subsection (h) of this Code section and shall be calculated by multiplying the 100 percent fair market value of the timber times the millage rate levied by the taxing authority on tangible property for the previous calendar year.
- (2) Reports to the tax assessors shall be confidential, shall not be revealed to any person other than authorized tax officials, and shall be exempt from disclosure under Article 4 of Chapter 18 of Title 50.

GA CODE 48-5-7.5 – OWNER HARVESTS

- (e) **Owner harvests.** Owners of real property in this state who harvest standing timber from their own lands shall report the volume, in pounds, if available, or measured volume, of softwood and hardwood pulpwood, chip and saw logs, saw timber, poles, posts, and fuel wood harvested through the last business day of each calendar quarter from said lands to the tax assessors within 45 days after the end of each calendar quarter. Such reports shall also identify the location of the tract from which the standing timber was harvested. The fair market value of such timber for purposes of ad valorem taxation shall be as determined under subsection (g) of this Code section. Ad valorem taxes shall be paid by the landowner as provided in subsection (h) of this Code section and shall be calculated by multiplying the 100 percent fair market value of the timber times the millage rate levied by the taxing authority on tangible property for the previous calendar year.

GA CODE 48-5-7.5 – OTHER SALES AND HARVESTS

- (f) **Other sales and harvests.** Every sale and every harvest of timber not previously taxed (excepting only a sale not for harvest within three years) shall be a taxable event. If any such sale or harvest is not a reportable taxable event described under subsection (c), (d), or (e) of this Code section, such timber shall be subject to ad valorem taxation under this subsection; and such sale or harvest shall be reported and taxed under the provisions of subsection (c), (d), or (e) of this Code section, whichever is most nearly applicable.

GA CODE 48-5-7.5 – TIMBER VALUES

- (g) The commissioner, after consultation with the State Forestry Commission, shall provide the tax assessors of each county with the weighted average price paid, in pounds and measured volume, during each calendar year for softwood and hardwood pulpwood, chip and saw logs, saw timber, poles, posts, and fuel wood in each county or multicounty area within 60 days of the end of each calendar year. The most recent weighted average prices provided by the commissioner shall be applied by the tax assessors to the volume of wood removals reported as provided in this Code section to determine the fair market value of timber harvested other than under a taxable lump sum sale or taxable unit price sale.

GA CODE 48-5-7.5 – TAX BILLS

- (1)(A) Based on the reports and data provided under subsections (d), (f), and (g) of this Code section, the tax collector or tax commissioner shall on a quarterly basis mail tax bills for sales and harvests other than lump sum sales. Ad valorem taxes on such sales and harvests shall be payable by the landowner within 30 days of receipt of the bill from the tax collector or tax commissioner.
- (B) Based upon the reports and data provided under subsections (e) and (g) of this Code section, ad valorem taxes for owner harvests shall be payable by the landowner to the tax collector or tax commissioner within 45 days after the end of each calendar quarter.

GA CODE 48-5-7.5 – PENALTIES

- (2) Any ad valorem tax or penalty which is not timely paid as provided in this Code section shall bear interest at the rate specified in Code Section 48-2-40 from the due date. Unpaid taxes, penalty, and interest imposed under this Code section shall constitute a lien against the property of the person responsible for payment of such tax and shall be collected in the same manner as other unpaid ad valorem taxes are collected.
- GA Code § 48-2-40
- Except as otherwise expressly provided by law, taxes owed the state or any local taxing jurisdiction shall bear interest at an annual rate equal to the bank prime loan rate as posted by the Board of Governors of the Federal Reserve System in statistical release H. 15 or any publication that may supersede it, plus 3 percent, to accrue monthly. Such annual interest rate shall be determined for each calendar year based on the first weekly posting of statistical release H. 15 on or after January 1 of each calendar year. Interest shall begin to accrue from the date the tax is due until the date the tax is paid. For the purposes of this Code section, any period of less than one month shall be considered to be one month. This Code section shall also apply to alcoholic beverage taxes.

EXAMPLE - OTHER HARVEST

- Permit NOT obtained through county
- Example of Appling County – may need to utilize forester to estimate value of what was harvested
- The owner requested that the logger harvest trees from her property – he could have the trees and use sale proceeds to pay the taxes
- Based on what we spoke about, it sounds as if there was no actual sale of timber from the landowner to the harvester. The transaction sounds most-closely like an “owner harvest”.
- I would allow the landowner until 45 days after the end of the end of the quarter (May 15th since end of quarter was March 31st) to report “sale” and pay the appropriate timber tax. If the appropriate amount of tax is not paid, you may need to estimate the value of the harvest and applicable tax using the formula: 100% FMV x local millage rate. The correct tax bill would be sent by the Tax Commissioner.

DOR TABLE OF OWNER HARVEST TIMBER VALUES

- Pull from correct year
- Various product categories
- Pulpwood sizes, chip and saw sizes, sawtimber sizes, pole requirements
- Where to find on Department of Revenue website:
- <https://dor.georgia.gov>
- Click on Local Government – then click on Digest Compliance – then go to the list of topics under “Related Links” – click on Table of Owner Harvest Timber Values – make sure you select the correct year

TABLE OF OWNER HARVEST TIMBER VALUES



DEPARTMENT *of*
REVENUE

▼ Taxes

▼ Motor Vehicles

Forms

▼ Alcohol & Tobacco

▼ Rules & Policies

▼ Local Government

Local Government Services



[Central Assessment](#)



[Digest Compliance](#)



[Distributions](#)



[Training Programs](#)



[Unclaimed Property](#)



[Property Tax Facts](#)

Related Links

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[Table of Conservation Use Land Values](#)

[Table of Owner Harvest Timber Values](#)

[Summary of Ad Valorem Taxes Levied in Georgi](#)

[Property Tax Administration Annual Report](#)

[Property Tax Appeal Statistics](#)



[2023 Owner Harvest Timber Values](#)



[2022 Owner Harvest Timber Values](#)



[2021 Owner Harvest Timber Values](#)



[2020 Owner Harvest Timber Values](#)

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REPORT OF TIMBER SALE OR HARVEST
(Please Type or Print)

THIS REPORT ☐ SINGLE LUMP SUM SALE OF TIMBER
IS BEING ☐ QUARTERLY SUMMARY OF TIMBER SOLD BY UNIT PRICE
FILED FOR ☐ QUARTERLY SUMMARY OF TIMBER HARVESTED BY OWNER

Year
Quarter: ☐ 1st ☐ 3rd
☐ 2nd ☐ 4th

SECTION A - Landowner	
NAME <input type="text"/>	
MAILING ADDRESS (Street and number) <input type="text"/>	
CITY, STATE and ZIP CODE <input type="text"/>	

SECTION B - Purchaser of Timber (If applicable)	
TIMBER PURCHASER'S NAME <input type="text"/>	
MAILING ADDRESS (Street and Number) <input type="text"/>	
CITY, STATE and ZIP CODE <input type="text"/>	

SECTION C - Location of Land Underneath Timber	
1. LOCATION (Street, Route, Hwy, District, Land Lot, etc.) <input type="text"/>	
2. COUNTY <input type="text"/>	3. IF WITHIN CITY LIMITS GIVE CITY NAME <input type="text"/>
4. ACRES <input type="text"/>	5. MAP AND PARCEL NUMBER <input type="text"/>
6. LAST LISTED ON AD VALOREM TAX DIGEST UNDER THE NAME OF <input type="text"/>	

NOTE:
(1) **LUMP SUM SALES:** This report must be completed by purchaser. The seller must remit to the purchaser, at the time of sale, a negotiable instrument for the taxes due. The purchaser must remit the taxes and this form to the Tax Commissioner within 5 business days of purchase. The purchaser must also give a copy of this form to the Board of Tax Assessors at the time of remittance. The purchaser is personally liable for the tax if it is not paid by the seller. Seller and Purchaser must sign Form PT-283T.
(2) **UNIT PRICE QUARTERLY REPORT:** Purchaser must complete, sign and submit two copies to seller and one copy to Board of Tax Assessors within 45 days after end of quarter. Seller must sign and submit one of the copies to Tax Assessors within 60 days after end of quarter. Seller will be billed by the Tax Commissioner for taxes due.
(3) **OWNER HARVEST:** Owner must complete and submit one copy to Board of Tax Assessors within 45 days after the end of the quarter. Ad Valorem taxes shall be paid by the landowner as provided in subsection (h) of O.C.G.A. 48-5-7.5 (h) and shall be calculated by multiplying the 100 percent fair market value of the timber times the millage rate applicable for the previous calendar year.

O.C.G.A. 48-5-7.5(j): PENALTIES
Any person who fails to timely make any report or disclosure required by this code section shall pay a penalty of 50% of the tax due, except that if the report or disclosure is filed within 12 months after the due date, the amount of the penalty shall be 1% for each month or part of a month that the report or disclosure is late.
O.C.G.A. 48-5-7.5 (d)(2): CONFIDENTIALITY PROVISIONS
Unit price reports to the local county authorities shall be confidential, shall not be revealed to any person other than authorized officials and shall be exempt from disclosure under Article 4 of Chapter 18 of Title 50.

BLUE - TAX COMMISSIONER COPY
GREEN - SELLER'S COPY FOR TAX ASSESSOR
YELLOW - TAX ASSESSOR COPY
WHITE - PURCHASER'S COPY
PINK - SELLER'S COPY

SECTION D - Timber Volumes		
All volumes reported in tons (2,000lb). Conversions: Softwood based on Scribner 7,500 tons/MBF, 2,675 tons/cord; hardwood based on Doyle 8,750 tons/MBF, 2,900 tons/cord. Posts based on 37 posts per ton.		
TIMBER TYPE	SOFTWOOD VOLUME IN TONS	HARDWOOD VOLUME IN TONS
PULPWOOD	<input type="text"/>	<input type="text"/>
CHIP-N-SAW	<input type="text"/>	<input type="text"/>
SAWTIMBER	<input type="text"/>	<input type="text"/>
POLES	<input type="text"/>	<input type="text"/>
POSTS	<input type="text"/>	<input type="text"/>
FUELWOOD-CHIPS	<input type="text"/>	<input type="text"/>
FUELWOOD-FIREWOOD	<input type="text"/>	<input type="text"/>
Above Section Optional When Reporting Lump Sum Sale		

SECTION E - Tax Computation		
	TAXPAYER VALUE	TAX ASSESSOR VALUE
1. TOTAL DOLLAR VALUE OR PRICE PAID	<input type="text"/>	<input type="text"/>
2. APPLICABLE MILLAGE RATE	<input type="text"/>	<input type="text"/>
3. TAX DUE (Line 1 X Line 2)	<input type="text"/>	<input type="text"/>
Applicable millage may be obtained from the Tax Commissioner. Do not complete lines 2 and 3 unless reporting a lump sum sale.		

SECTION F - Tax Payment on Lump Sum Sale		
DATE OF SALE <input type="text"/>	DATE PAYMENT RECEIVED BY SELLER <input type="text"/>	DATE TAXES PAID BY SELLER <input type="text"/>
RECEIPT OF PAYMENT CERTIFIED BY: <input type="text"/>		
Tax Commissioner or Designated Agent <input type="text"/>		Date <input type="text"/>

SECTION G - Certification	
I hereby certify that all the items of information entered on this report are true and correct to the best of my knowledge and belief.	
<input type="text"/>	<input type="text"/>
Seller or Owner Signature	Date
<input type="text"/>	<input type="text"/>
Purchaser Signature	Date

RECEIVED BY

PT283T – FOR
TIMBER TAX
CALCULATION

REPORT OF TIMBER SALE OR HARVEST
(Please Type or Print)

THIS REPORT
IS BEING
FILED FOR

SINGLE LUMP SUM SALE OF TIMBER
QUARTERLY SUMMARY OF TIMBER SOLD BY UNIT PRICE
QUARTERLY SUMMARY OF TIMBER HARVESTED BY OWNER

Year

Quarter: 1st 3rd
2nd 4th

SECTION A - Landowner

NAME

MAILING ADDRESS (Street and number)

CITY, STATE and ZIP CODE

SECTION B - Purchaser of Timber (If applicable)

TIMBER PURCHASER'S NAME

MAILING ADDRESS (Street and Number)

CITY, STATE and ZIP CODE

SECTION C - Location of Land Underneath Timber

1. LOCATION (Street, Route, Hwy, District, Land Lot, etc.)

2. COUNTY

3. IF WITHIN CITY LIMITS GIVE CITY NAME

4. ACRES

5. MAP AND PARCEL NUMBER

6. LAST LISTED ON AD VALOREM TAX DIGEST UNDER THE NAME OF

SECTION D - Timber Volumes

All volumes reported in tons (2,000lb). Conversions: Softwood based on Scribner 7.500 tons/MBF, 2.675 tons/cord; hardwood based on Doyle 8.750 tons/MBF, 2.900 tons/cord. Posts based on 37 posts per ton.

TIMBER TYPE	SOFTWOOD	HARDWOOD
	VOLUME IN TONS	VOLUME IN TONS
PULPWOOD		
CHIP-N-SAW		
SAWTIMBER		
POLES		
POSTS		
FUELWOOD-CHIPS		
FUELWOOD-FIREWOOD		

Above Section Optional When Reporting Lump Sum Sale

SECTION E - Tax Computation

PT283 FORM –
HARVESTER
REPORTS
VOLUME
HARVESTED –
OPTIONAL IF
LUMP SUM SALE

6. LAST LISTED ON AD VALOREM TAX DIGEST UNDER THE NAME OF

NOTE:
(1) LUMP SUM SALES: This report must be completed by purchaser. The seller must remit to the purchaser, at the time of sale, a negotiable instrument for the taxes due. The purchaser must remit the taxes and this form to the Tax Commissioner within 5 business days of purchase. The purchaser must also give a copy of this form to the Board of Tax Assessors at the time of remittance. The purchaser is personally liable for the tax if it is not paid by the seller. Seller and Purchaser must sign Form PT-283T.
(2) UNIT PRICE QUARTERLY REPORT: Purchaser must complete, sign and submit two copies to seller and one copy to Board of Tax Assessors within 45 days after end of quarter. Seller must sign and submit one of the copies to Tax Assessors within 60 days after end of quarter. Seller will be billed by the Tax Commissioner for taxes due.
(3) OWNER HARVEST: Owner must complete and submit one copy to Board of Tax Assessors within 45 days after the end of the quarter. Ad Valorem taxes shall be paid by the landowner as provided in subsection (h) of O.C.G.A. 48-5-7.5 (h) and shall be calculated by multiplying the 100 percent fair market value of the timber times the millage rate applicable for the previous calendar year.

O.C.G.A. 48-5-7.5(J): PENALTIES
Any person who fails to timely make any report or disclosure required by this code section shall pay a penalty of 50% of the tax due, except that if the report or disclosure is filed within 12 months after the due date, the amount of the penalty shall be 1% for each month or part of a month that the report or disclosure is late.
O.C.G.A. 48-5-7.5 (d)(2): CONFIDENTIALITY PROVISIONS
Unit price reports to the local county authorities shall be confidential, shall not be revealed to any person other than authorized officials and shall be exempt from disclosure under Article 4 of Chapter 18 of Title 50.

SECTION E - Tax Computation		
	TAXPAYER VALUE	TAX ASSESSOR VALUE
1. TOTAL DOLLAR VALUE OR PRICE PAID		
2. APPLICABLE MILLAGE RATE		
3. TAX DUE (Line 1 X Line 2)		
Applicable millage may be obtained from the Tax Commissioner. Do not complete lines 2 and 3 unless reporting a lump sum sale.		

SECTION F - Tax Payment on Lump Sum Sale		
DATE OF SALE	DATE PAYMENT RECEIVED BY SELLER	DATE TAXES PAID BY SELLER
RECEIPT OF PAYMENT CERTIFIED BY:		
Tax Commissioner or Designated Agent		Date

SECTION G - Certification	
I hereby certify that all the items of information entered on this report are true and correct to the best of my knowledge and belief.	
Seller or Owner Signature	Date
Purchaser Signature	Date

PT283T FORM – HARVESTER COMPLETES HIGHLIGHTED AREA – TAX CALCULATED BASED ON HARVESTER’S REPORTED VALUES

DOR TABLE OF OWNER HARVEST TIMBER VALUES

Georgia Department of Revenue

4125 Welcome All Road | Atlanta, Georgia 30349

Table of Owner Harvest Timber Value 2023

Page 1

County	Softwood Pulpwood	Softwood chip-n-saw	Softwood Sawtimber	Softwood Poles	Softwood Posts	Softwood Fuelchips	Hardwood Pulpwood	Hardwood Sawtimber	Hardwood Firewood
APPLING	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
ATKINSON	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
BACON	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
BAKER	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
BALDWIN	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
BANKS	8.44	18.17	24.00	40.29	14.81	3.41	9.30	43.25	7.97
BARROW	7.66	17.38	23.16	39.84	13.37	3.08	9.14	43.28	7.83
BARTOW	7.66	17.38	23.16	39.84	13.37	3.08	9.14	43.28	7.83
BEN HILL	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
BERRIEN	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
BIBB	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
BLECKLEY	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
BRANTLEY	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
BROOKS	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
BRYAN	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
BULLOCH	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
BURKE	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
BUTTS	14.62	24.44	30.75	43.89	26.30	6.07	10.62	43.02	9.10
CALHOUN	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
CAMDEN	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
CANDLER	16.95	26.79	33.28	45.24	30.62	7.07	11.12	42.94	9.53
CARROLL	7.66	17.38	23.16	39.84	13.37	3.08	9.14	43.28	7.83
CATCOB	7.66	17.38	23.16	39.84	13.37	3.08	9.14	43.28	7.83



QUESTIONS?

Robert McDade

Timber Compliance Specialist

(404) 308 - 3244

robert.mcdade@dor.ga.gov

4125 Welcome All Rd – Atlanta, GA 30348