



TAX POLICY FOCUSED ON CONSERVING GEORGIA'S FORESTS

Georgia's 22 million acres of privately-owned, working forests provide a myriad of critical economic and environmental benefits to local communities across the state's 159 counties. In order to keep those benefits intact, there are two very important Georgia laws that provide landowners with voluntary state property tax incentives to keep their land in forests, rather than converting to another use or development.

Under the Forest Land Protection Act (FLPA) and the Conservation Use Valuation Assessment (CUVA), landowners may choose to enter a "covenant" for a certain amount of time, promising to keep the land in its current use. In return, those landowners are taxed on the current use of the land, rather than the highest and best use. In addition, the passage of Amendment 3 in the 2018 general election created another class of land titled Qualified Timberland Property (QTP). While QTP is still under development by the Department of Revenue (DOR), when it is released, landowners who enroll their land in this class can have their property valued by DOR rather than their local tax assessor.

FLPA, CUVA, QTP: WHAT'S THE DIFFERENCE?

	FLPA	CUVA	QTP
Length of Conservation Promise	10 Years*	10 Years	None (landowner can voluntarily re-certify each year)
Acreage Rules	200 or more acres**	No more than 4,000 (If HR 32 Passes)	Minimum 50 acres
Types of Landowners Allowed	Any Individual or Business Entity in Georgia. Current use must be forestland.	Individual Landowners and some Family Farms***. Current use can be agricultural or forest land.	Any Individual or Business Entity in Georgia. Current use must be forestland.
Total Statewide Acreage Enrolled in 2023	6,143,393 acres	14,230,353 acres	N/A

*Amendment 3, approved by Georgia voters in the November 2018 election, changes the covenant length in FLPA to 10 years for land enrolled in the program in 2019. Land enrolled in the program prior to 2018 must finish out the original 15 year covenant.

**Amendment 3 has a 100 acre minimum parcel size but allows for parcels from anywhere in Georgia to be combined to meet the 200 acre minimum

*** Must be family partnerships. Non-family partnerships do not qualify.



The Georgia Forestry Association is the leading advocate healthy business and political climate for Georgia's forest environment, forest landowners and forest-based businesses.

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Questions?

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