



DOAA

Georgia Department
of Audits & Accounts

Greg S. Griffin
State Auditor

March 20, 2025

Honorable Chuck Hufstetler
Chairman, Senate Finance
121-C State Capitol
Atlanta, Georgia 30334

SUBJECT: Fiscal Note
House Bill 532 (LC 47 3467S)

Dear Chairman Hufstetler:

The bill allows counties to receive grants under both O.C.G.A. 12-6A-12 and O.C.G.A. 48-14-1. The grants, which are provided by the Georgia Department of Natural Resources (DNR) and the Georgia Forestry Commission (GFC), are available to counties in which the state owns and DNR controls 20,000 or more acres of unimproved real property, 10% or more of taxable real property, and 10% or more of the assessed tax digest. Current law states that a county cannot receive both grants.

Three counties meet the requirements for funding under both grants (**Table 1**). Appropriations are already provided for McIntosh County to receive both grants in prior years; therefore, only two counties (Long, Chatham) could apply for additional grant funding under the bill.

- Long County currently receives the DNR grant but could receive an additional approximately \$56,000 through the GFC grant. The GFC grant amount is based on a formula that considers the county millage rate and the value of the state-controlled land.
- Chatham County currently receives the GFC grant but would be eligible for the DNR grant. DNR was unable to provide the calculation used when funds were originally appropriated for the two grantees. As shown in the table, the grantees receive \$105,000 and \$287,826. Based on the state-owned acreage and value of the land, it is assumed that a DNR grant to Chatham would likely be an amount between the current grants.

Table 1: State-Owned Land Comparison and Potential New Grants

	State-Owned Land		DNR Grant		GFC Grant	
	Acreage ¹	Value ¹	Current	New	Current	New
Chatham	40,165	\$103,379,450	\$0	Unknown	\$434,938	N/A
Long	21,529	\$9,510,372	\$105,000	N/A	\$0	\$56,000
McIntosh	55,364	\$183,027,265	\$287,826	N/A	\$724,129	N/A

1. Tax assessor records

Respectfully,



Greg S. Griffin
State Auditor



Richard Dunn, Director
Office of Planning and Budget

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