

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
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	

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 (e) and shall be calculated by multiplying the 100 percent fair market value of the timber times the millage rate applicable at the time of harvest.

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

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 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		
SAW TIMBER		
POLES		
POSTS		
FUELWOOD - CHIPS		
FUELWOOD - FIREWOOD		
Above Section Optional When Reporting Lump Sum Sale		

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)

RECEIVED BY _____