

**A RESOLUTION ESTABLISHING THE 2019 AD VALOREM  
TAX MILLAGES FOR LOWNDES COUNTY**

**WHEREAS**, the Board in the June 25, 2019 meeting adopted the 2019-2020 operating budget in accordance with O.C.G.A. §36-81-4; and

**WHEREAS**, the Lowndes County Board of Education will adopt its millage per its August 12th Session; and

**WHEREAS**, the Board has advertised the prior year's millage history in accordance with O.C.G.A. §48-15-32; and

**WHEREAS**, the Board must set millage rate for ad valorem tax;

**NOW, THEREFORE, BE IT RESOLVED**, by the Lowndes County Board of Commissioners, acting in capacity as the governing authority of Lowndes County, that the following levies of ad valorem tax against properties in Lowndes County subject to said tax shall be collected in 2019 and expended for the purposes stated:

	<u>Mills</u>	<u>Amount</u>
1. For the maintenance and operation of the County General Government	12.708	\$39,519,515
2. For maintenance and operation of the Lowndes County Board of Education	16.384	\$26,636,298
3. For maintenance and operation of the Valdosta - Lowndes County Development Authority	1.000	\$3,109,814
4. For maintenance and operation of the Valdosta – Lowndes County Parks and Recreation Authority	1.250	\$3,887,267

**IT IS FURTHER RESOLVED**, that the revenues to be derived from these properties shall be reduced through a rollback application of local sales tax and other collections as follows:

- A.) For property tax payers in the **incorporated and unincorporated** areas of Lowndes County, the reduction shall be equal to 4.020 mills having a dollar value of \$12,501,452.
- B.) For property tax payers in the **unincorporated** areas of Lowndes County, an additional reduction, through application of revenues derived from insurance premium taxes shall be equal to 0.00 mills having a value of \$0. All additional proceeds from insurance premium tax will be used for fire protection, code enforcement, mosquito control, planning and zoning in the unincorporated areas of Lowndes County.
- C.) The county-wide millage rate is as follows:

County M&O	12.708
Development Authority M&O	1.000
Parks and Recreation M&O	1.250
Gross Millage	14.958
Less Sales Tax Rollback	4.020
<b>Net County-wide Millage</b>	<b>10.938</b>

**BE IT FURTHER RESOLVED** that revenues collected by Lowndes County which are derived from the unincorporated area shall be accounted for in a special revenue fund which shall be used to fund services provided primarily to the unincorporated area.

Attest: \_\_\_\_\_

Date: \_\_\_\_\_