

**LUMPKIN COUNTY RESOLUTION NO. 2009-80**

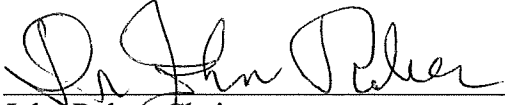
**A RESOLUTION TO AMEND  
THE  
LUMPKIN COUNTY 2011 BUDGET CALENDAR**

**Whereas**, the governing authority of Lumpkin County on November 19, 2009, adopted the Lumpkin County 2011 Fiscal Year Budget Calendar setting out the dates and times for establishing the 2011 Budget for the fiscal year beginning January 1, 2011; and,

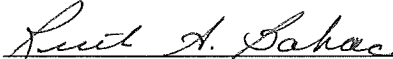
**Whereas**, it has been determined that the governing authority must formally adopt a due date for the payment of said taxes, and further, to amend the due date for 2011 taxes as established by the Budget Calendar;

**Now therefore, it is hereby resolved** that the due date for the payment of ad valorem taxes in 2010 (for the 2011 Fiscal Year) shall be November 15, 2010, and the calendar as adopted shall be amended to change the said date as set out on the official Lumpkin County, Georgia 2011 Budget Calendar from October 20, 2010, to November 15, 2010.

**Resolved, adopted and effective** this 17<sup>th</sup> day of December, 2009.

  
\_\_\_\_\_  
John Raber, Chairman  
Lumpkin County Board of Commissioners

Attest:

  
\_\_\_\_\_  
Ruth A. Bohac  
Clerk, Lumpkin County

**LUMPKIN COUNTY, GEORGIA  
2011 BUDGET CALENDAR  
FOR FISCAL YEAR BEGINNING 1/1/2011  
(Calendar Amended 12/17/2009)**

- March 15, 2010** - **BUDGET PREPARATION**  
Provide budget request forms and budget preparation calendar to elected officials and department heads.
- April 1, 2010** - **PROPERTY TAX RETURNS**  
Property tax returns must be filed with the Lumpkin County Board of Tax Assessors between January 1 & April 1 of each year. The taxpayer may elect not to file a property tax return if there have been no changes that would affect the value of their property from the previous year. O.C.G.A. § 48-5-18
- April 9, 2010** - **BUDGET REQUEST**  
Completed budget request forms are due back to Finance Department.
- April 12, 2010** - **MAIL ASSESSMENT NOTICES (Begin 45 day appeal period)**  
Change in assessment notices mailed by Tax Assessors. O.C.G.A. § 48-5-306
- April 19, 2010 -  
April 30, 2010** - **BUDGET COMMITTEE**  
Committee will review requests and make recommendations. Finance Department will prepare proposed budget for review by elected officials and department heads.
- May 10, 2010 -  
May 21, 2010** - **CONFERENCES - BUDGET COMMITTEE**  
Analyze proposed budget and hold public conferences with elected officials and department heads. 1-hour sessions per department to discuss changes.
- May 27, 2010** - **LAST DATE TO APPEAL ASSESSMENT CHANGE**  
Last date to appeal assessment change to Tax Assessors.
- June 3, 2010** - **PRESENT PROPOSED BUDGET**  
Present proposed budget at Board of Commissioners Work Session. (Finance Dept.)
- June 7, 2010 -  
June 11, 2010** - **BOARD OF COMMISSIONERS & BUDGET COMMITTEE MEETINGS**  
Board of Commissioners and Budget Committee meetings to set final budget.
- June 30, 2010** - **PUBLISH MILLAGE RATE & 5 YEAR HISTORY**  
[Advertise millage rate & 5 year history: June 30](#)  
Publish at least two (2) weeks prior to establishment of millage rates. O.C.G.A. § 48-5-32
- June 30, 2010** - **ADVERTISE PUBLIC HEARING AND AVAILABILITY OF BUDGET**  
[Advertise public hearing: June 30 & July 7](#)  
Notice shall be published at least seven (7) days before the budget hearing is held. O.C.G.A. § 36-81-5
- June 30, 2010** - **ADVERTISE PUBLIC HEARING "NOTICE OF PROPERTY TAX INCREASE"**  
[Advertise public hearing: June 30 & July 7](#)  
If proposed millage rate increases beyond roll-back rate the levying authority shall advertise its intent to do so and shall conduct at least three public hearings thereon, at least one of which shall commence between the hours of 6:00 p.m. and 7:00 p.m. O.C.G.A. § 48-5-32.1

**LUMPKIN COUNTY, GEORIGIA**  
**2011 BUDGET CALENDAR**  
**FOR FISCAL YEAR BEGINNING 1/1/2011**  
 (Calendar Amended 12/17/2009)

- July 1, 2010** - **DIGEST**  
 July 1st - Date for completion of revision and assessment of returns; submission of completed digest to State Revenue Commissioner. O.C.G.A. § 48-5-302
- July 7, 2010** - **ADVERTISE ADOPTION OF TENTATIVE BUDGET**  
 Advertise meeting: [July 7 & July 14](#)  
 Budget must be adopted at a public meeting, which shall be advertised at least one (1) week prior to the meeting. O.C.G.A. § 36-81-6
- July 8, 2010** - **PUBLIC HEARING ON PROPOSED BUDGET**  
 Meeting at 6:00 p.m. - Park & Recreation Community Center O.C.G.A. § 36-81-5
- July 8, 2010** - **PUBLIC HEARING "NOTICE OF PROPERTY TAX INCREASE"**  
 Hearing held if proposed millage rate increases beyond roll-back rate.  
 Meeting at 7:00 p.m. - Park & Recreation Community Center
- July 12, 2010** - **PUBLIC HEARING "NOTICE OF PROPERTY TAX INCREASE"**  
 Hearing held if proposed millage rate increases beyond roll-back rate.  
 Meeting at 9:00 a.m. - Park & Recreation Community Center
- July 15, 2010** - **PUBLIC HEARING "NOTICE OF PROPERTY TAX INCREASE"**  
 Hearing held if proposed millage rate increases beyond roll-back rate.  
 Meeting at 5:00 p.m. - Park & Recreation Community Center
- July 15, 2010** - **ADOPTION OF BUDGET RESOLUTION**  
 Budget adopted by resolution at Board of Commissioners Meeting.  
 Meeting at 6:00 p.m. - Regular Monthly Meeting O.C.G.A. § 36-81-6
- July 15, 2010** - **ESTABLISH MILLAGE RATES**  
 Millage rates established by resolution at Board of Commissioners Meeting.  
 Meeting at 6:00 p.m. - Regular Monthly Meeting
- September 15, 2010** - **TAX BILLS MAILED (Upon State approval of County Tax Digest)** O.C.G.A. § 48-5-220
- November 15, 2010** - **TAXES DUE (60 days after bills are mailed)** O.C.G.A. § 48-5-233
- January 1, 2011** - **FY 2011 BEGINS**