

**LUMPKIN COUNTY, GEORGIA
2014 BUDGET CALENDAR
FOR FISCAL YEAR BEGINNING 1/1/2014
(Calendar Date - Start 03/4/2013)**

- March 4, 2013** - **BUDGET PREPARATION**
Provide budget request forms and budget preparation calendar to elected officials and department heads.
- April 1, 2013** - **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 3, 2013** - **BUDGET REQUEST**
Completed budget request forms are due back to Finance Department.
- April 15, 2013 -
April 26, 2013** - **BUDGET COMMITTEE**
Committee will review requests and make recommendations. Finance Department will prepare proposed budget for review by elected officials and department heads.
- April 30, 2013** - **MAIL ASSESSMENT NOTICES (Begin 45 day appeal period)**
Change in assessment notices mailed by Tax Assessors. O.C.G.A. § 48-5-306
- May 6, 2013
May 17, 2013** - **CONFERENCES - BUDGET COMMITTEE**
Analyze proposed budget and hold public conferences with elected officials and department heads. 1-hour sessions per department to discuss changes.
- June 10, 2013
June 21, 2013** - **BOARD OF COMMISSIONERS & BUDGET COMMITTEE MEETINGS**
Board of Commissioners and Budget Committee meetings to set final budget.
- June 14, 2013** - **LAST DATE TO APPEAL ASSESSMENT CHANGE**
Last date to appeal assessment change to Tax Assessors.
- July 1, 2013** - **DIGEST**
July 1st - Date for completion of revision and assessment of returns; submission of completed digest to Tax Commissioner. O.C.G.A. § 48-5-302
- August 28, 2013** - **PUBLISH MILLAGE RATE & 5 YEAR HISTORY**
[Advertise millage rate & 5 year history: August 28](#)
Publish at least two (2) weeks prior to establishment of millage rates. O.C.G.A. § 48-5-32
- August 28, 2013** - **ADVERTISE PUBLIC HEARING AND AVAILABILITY OF BUDGET**
[Advertise public hearing: August 28 & September 4](#)
Notice shall be published at least seven (7) days before the budget hearing is held. O.C.G.A. § 36-81-5
- August 28, 2013** - **ADVERTISE PUBLIC HEARING "NOTICE OF PROPERTY TAX INCREASE"**
[Advertise public hearing: August 28 & September 4](#)
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
- September 3, 2013** - **PRESENT PROPOSED BUDGET**
Present proposed budget at Board of Commissioners Work Session. (Finance Dept.)

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- September 4, 2013** - **ADVERTISE ADOPTION OF TENTATIVE BUDGET**
[Advertise meeting: September 4 & September 11](#)
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

- September 10, 2013** - **PUBLIC HEARING ON PROPOSED BUDGET**
Meeting at 6:00 p.m. - Lumpkin County Administration Building O.C.G.A. § 36-81-5

- September 10, 2013** - **PUBLIC HEARING "NOTICE OF PROPERTY TAX INCREASE"**
Hearing held if proposed millage rate increases beyond roll-back rate.
Meeting at 7:00 p.m. - Lumpkin County Administration Building

- September 12, 2013** - **PUBLIC HEARING "NOTICE OF PROPERTY TAX INCREASE"**
Hearing held if proposed millage rate increases beyond roll-back rate.
Meeting at 9:00 a.m. - Lumpkin County Administration Building

- September 17, 2013** - **PUBLIC HEARING "NOTICE OF PROPERTY TAX INCREASE"**
Hearing held if proposed millage rate increases beyond roll-back rate.
Meeting at 5:00 p.m. - Lumpkin County Administration Building

- September 17, 2013** - **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

- September 17, 2013** - **ESTABLISH MILLAGE RATES**
Millage rates established by resolution at Board of Commissioners Meeting.
Meeting at 6:00 p.m. - Regular Monthly Meeting

- September 18, 2013** - **DIGEST**
September 18 - Submission of completed digest for State Revenue Commissioner.
O.C.G.A. § 48-5-302

- September 30, 2013** - **TAX BILLS MAILED (Upon State approval of County Tax Digest)** O.C.G.A. § 48-5-220

- November 29, 2013** - **TAXES DUE (60 days after bills are mailed)** O.C.G.A. § 48-5-233

- January 1, 2014** - **FY 2014 BEGINS**