**LUMPKIN COUNTY RESOLUTION NO. 2014 –28**

**A RESOLUTION TO AMEND**
**THE**
**LUMPKIN COUNTY 2015 BUDGET CALENDAR**

**Whereas**, the governing authority of Lumpkin County on November 19, 2013, adopted the Lumpkin County 2015 Fiscal Year Budget Calendar setting out the dates and times for establishing the 2015 Budget for the fiscal year beginning January 1, 2015; and,

**Whereas**, it has now been determined that changes must be adopted to amend the last day to appeal tax assessments based upon the actual date of the mailing of assessment notices by changing the last date to appeal to June 5, 2014; and,

**Whereas**, the governing authority of Lumpkin County must set all the millage rates at the same meeting which will require the subsequent advertisements, hearings, and meetings to be completed prior to the Board of Commissioners meeting to be held August 19, 2014, per the attached exhibit;

**Now therefore, it is hereby resolved** that the calendar as previously adopted shall be amended as set out on the attached Exhibit "A," which is by reference incorporated herein, and said calendar as amended shall be the official Lumpkin County, Georgia 2015 Budget Calendar for fiscal Year beginning January 1, 2015.

**Resolved, adopted and effective** this 17th day of June, 2014.

Chris Dockery, Chairman
Lumpkin County Board of Commissioners

Attest:

Kathleen C. Walker
Clerk, Lumpkin County

# LUMPKIN COUNTY, GEORIGA
# 2014 BUDGET CALENDAR
# FOR FISCAL YEAR BEGINNING 1/1/2015

**(Calendar Date - Start 03/3/2014)**

**March 3, 2014** — **- BUDGET PREPARATION**
Provide budget request forms and budget preparation calendar to elected officials and department heads.

**April 1, 2014** — **- 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 4, 2014** — **- BUDGET REQUEST**
Completed budget request forms are due back to Finance Department.

**April 14, 2014 - April 25, 2014** — **- 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, 2014** — **- MAIL ASSESSMENT NOTICES (Begin 45 day appeal period)**
Change in assessment notices mailed by Tax Assessors. O.C.G.A. § 48-5-306

**May 5, 2014 May 16, 2014** — **- 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 3, 2014** — **- PRESENT PROPOSED BUDGET**
Present proposed budget at Board of Commissioners Work Session. (Finance Dept.)

**June 5, 2014** — **- LAST DATE TO APPEAL ASSESSMENT CHANGE**
Last date to appeal assessment change to Tax Assessors.

**June 9, 2014 June 20, 2014** — **- BOARD OF COMMISSIONERS & BUDGET COMMITTEE MEETINGS**
Board of Commissioners and Budget Committee meetings to set final budget.

**July 1, 2014** — **- 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

**July 30, 2014** — **- PUBLISH MILLAGE RATE & 5 YEAR HISTORY**
Advertise millage rate & 5 year history: July 30
Publish at least two (2) weeks prior to establishment of millage rates. O.C.G.A. § 48-5-32

**July 30, 2014** — **- ADVERTISE PUBLIC HEARING AND AVAILABILITY OF BUDGET**
Advertise public hearing: July 30 & August 6
Notice shall be published at least seven (7) days before the budget hearing is held. O.C.G.A. § 36-81-5

**July 30, 2014** — **- ADVERTISE PUBLIC HEARING "NOTICE OF PROPERTY TAX INCREASE"**
Advertise public hearing: July 30 & August 6
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

Exhibit "A"

# LUMPKIN COUNTY, GEORIGA
# 2014 BUDGET CALENDAR
# FOR FISCAL YEAR BEGINNING 1/1/2015

**(Calendar Date - Start 03/3/2014)**

**August 6, 2014** - **ADVERTISE ADOPTION OF TENTATIVE BUDGET**
Advertise meeting: August 6 & August 15
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

**August 12, 2014** - **PUBLIC HEARING ON PROPOSED BUDGET**
Meeting at 6:00 p.m. - Lumpkin County Administration Building O.C.G.A. § 36-81-5

**August 12, 2014** - **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

**August 14, 2014** - **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

**August 19, 2014** - **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

**August 19, 2014** - **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

**August 19, 2014** - **ESTABLISH MILLAGE RATES**
Millage rates established by resolution at Board of Commissioners Meeting.
Meeting at 6:00 p.m. - Regular Monthly Meeting

**August 20, 2014** - **DIGEST**
August 1st - Submission of completed digest for State Revenue Commissioner.
O.C.G.A. § 48-5-302/ Tax Commissioner requesting extension & appt. est. date

**September 12, 2014** - **TAX BILLS MAILED (Upon State approval of County Tax Digest)** O.C.G.A. § 48-5-220

**November 11, 2014** - **TAXES DUE (60 days after bills are mailed)** O.C.G.A. § 48-5-233

**January 1, 2015** - **FY 2015 BEGINS**