

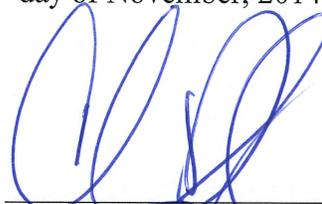
LUMPKIN COUNTY RESOLUTION NO. 2014 – 45

**A RESOLUTION TO ADOPT
THE
LUMPKIN COUNTY 2015 BUDGET CALENDAR
TO
ESTABLISH THE 2016 FISCAL YEAR BUDGET**

Whereas, the governing authority of Lumpkin County desires to adopt the Lumpkin County 2015 Budget Calendar setting out the dates and times for establishing the 2016 Budget for the fiscal year beginning January 1, 2016,

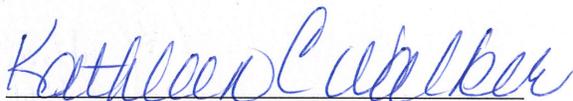
Now therefore, it is hereby resolved that the calendar set out on the attached Exhibit “A” shall be the official Lumpkin County, Georgia 2015 Budget Calendar.

Resolved, adopted and effective this 18th day of November, 2014.



Chris Dockery, Chairman
Lumpkin County Board of Commissioners

Attest:



Kathleen C. Walker
Clerk, Lumpkin County

**LUMPKIN COUNTY, GEORGIA
2015 BUDGET CALENDAR
FOR FISCAL YEAR BEGINNING 1/1/2016
(Calendar Date - Start 03/4/2015)**

- March 4, 2015** - **BUDGET PREPARATION**
Provide budget request forms and budget preparation calendar to elected officials and department heads.
- April 1, 2015** - **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 6, 2015** - **BUDGET REQUEST**
Completed budget request forms are due back to Finance Department.
- April 13, 2015** - **BUDGET COMMITTEE**
April 24, 2015
Committee will review requests and make recommendations. Finance Department will prepare proposed budget for review by elected officials and department heads.
- April 30, 2015** - **MAIL ASSESSMENT NOTICES (Begin 45 day appeal period)**
Change in assessment notices mailed by Tax Assessors. O.C.G.A. § 48-5-306
- May 4, 2015** - **CONFERENCES - BUDGET COMMITTEE**
May 15, 2015
Analyze proposed budget and hold public conferences with elected officials and department heads. 1-hour sessions per department to discuss changes.
- June 2, 2015** - **PRESENT PROPOSED BUDGET**
Present proposed budget at Board of Commissioners Work Session. (Finance Dept.)
- June 2, 2015** - **LAST DATE TO APPEAL ASSESSMENT CHANGE**
Last date to appeal assessment change to Tax Assessors.
- June 8, 2015** - **BOARD OF COMMISSIONERS & BUDGET COMMITTEE MEETINGS**
June 19, 2015
Board of Commissioners and Budget Committee meetings to set final budget.
- July 1, 2015** - **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 29, 2015** - **PUBLISH MILLAGE RATE & 5 YEAR HISTORY**
[Advertise millage rate & 5 year history: July 29](#)
Publish at least two (2) weeks prior to establishment of millage rates. O.C.G.A. § 48-5-32
- July 29, 2015** - **ADVERTISE PUBLIC HEARING AND AVAILABILITY OF BUDGET**
[Advertise public hearing: July 29 & August 5](#)
Notice shall be published at least seven (7) days before the budget hearing is held. O.C.G.A. § 36-81-5
- July 29, 2015** - **ADVERTISE PUBLIC HEARING "NOTICE OF PROPERTY TAX INCREASE"**
[Advertise public hearing: July 29 & August 5](#)
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, GEORGIA
2015 BUDGET CALENDAR
FOR FISCAL YEAR BEGINNING 1/1/2016
(Calendar Date - Start 03/4/2015)**

- August 5, 2015** - **ADVERTISE ADOPTION OF TENTATIVE BUDGET**
Advertise meeting: August 5 & August 12
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 11, 2015** - **PUBLIC HEARING ON PROPOSED BUDGET**
Meeting at 6:00 p.m. - Lumpkin County Administration Building O.C.G.A. § 36-81-5
- August 11, 2015** - **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 13, 2015** - **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 18, 2015** - **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 18, 2015** - **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 18, 2015** - **ESTABLISH MILLAGE RATES**
Millage rates established by resolution at Board of Commissioners Meeting.
Meeting at 6:00 p.m. - Regular Monthly Meeting
- August 20, 2015** - **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 11, 2015** - **TAX BILLS MAILED (Upon State approval of County Tax Digest)** O.C.G.A. § 48-5-220
- November 10, 2015** - **TAXES DUE (60 days after bills are mailed)** O.C.G.A. § 48-5-233
- January 1, 2016** - **FY 2016 BEGINS**