

LUMPKIN COUNTY RESOLUTION NO. 2016 – 48

**A RESOLUTION TO ADOPT
THE
LUMPKIN COUNTY 2017 BUDGET CALENDAR
TO
ESTABLISH THE 2018 FISCAL YEAR BUDGET**

Whereas, the governing authority of Lumpkin County desires to adopt the Lumpkin County 2017 Budget Calendar setting out the dates and times for establishing the 2018 Budget for the fiscal year beginning January 1, 2018,

Now therefore, it is hereby resolved that the calendar set out on the attached Exhibit “A” shall be the official Lumpkin County, Georgia 2017 Budget Calendar.

Resolved, adopted and effective this 15th day of November, 2016.

Chris Dockery, Chairman
Lumpkin County Board of Commissioners

Attest:

Kathleen C. Walker
Clerk, Lumpkin County

**LUMPKIN COUNTY, GEORGIA
2016 BUDGET CALENDAR
FOR FISCAL YEAR BEGINNING 1/1/2018
(Calendar Date - Start 03/6/2017)**

- March 6, 2017** - **BUDGET PREPARATION**
Provide budget request forms and budget preparation calendar to elected officials and department heads.
- April 3, 2017** - **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 5, 2017** - **BUDGET REQUEST**
Completed budget request forms are due back to Finance Department.
- April 10, 2017 -
April 21, 2017** - **BUDGET COMMITTEE**
Committee will review requests and make recommendations. Finance Department will prepare proposed budget for review by elected officials and department heads.
- April 28, 2017** - **MAIL ASSESSMENT NOTICES (Begin 45 day appeal period)**
Change in assessment notices mailed by Tax Assessors. O.C.G.A. § 48-5-306
- May 1, 2017 -
May 12, 2017** - **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 6, 2017** - **PRESENT PROPOSED BUDGET**
Present proposed budget at Board of Commissioners Work Session. (Finance Dept.)
- June 12, 2017 -
June 23, 2017** - **BOARD OF COMMISSIONERS & BUDGET COMMITTEE MEETINGS**
Board of Commissioners and Budget Committee meetings to set final budget.
- June 30, 2017** - **LAST DATE TO APPEAL ASSESSMENT CHANGE**
Last date to appeal assessment change to Tax Assessors.
- July 17, 2017** - **DIGEST**
July 15th - Date for completion of revision and assessment of returns; submission of completed digest to Tax Commissioner. O.C.G.A. § 48-5-302
- July 26, 2017** - **PUBLISH MILLAGE RATE & 5 YEAR HISTORY**
[Advertise millage rate & 5 year history: July 26](#)
Publish at least two (2) weeks prior to establishment of millage rates. O.C.G.A. § 48-5-32
- July 26, 2017** - **ADVERTISE PUBLIC HEARING AND AVAILABILITY OF BUDGET**
[Advertise public hearing: July 26 & August 2](#)
Notice shall be published at least seven (7) days before the budget hearing is held. O.C.G.A. § 36-81-5
- July 26, 2017** - **ADVERTISE PUBLIC HEARING "NOTICE OF PROPERTY TAX INCREASE"**
[Advertise public hearing: July 26 & August 2](#)
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
2016 BUDGET CALENDAR
FOR FISCAL YEAR BEGINNING 1/1/2018
(Calendar Date - Start 03/6/2017)**

- August 2, 2017** - **ADVERTISE ADOPTION OF TENTATIVE BUDGET**
Advertise meeting: [August 2 & August 9](#)
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 8, 2017** - **PUBLIC HEARING ON PROPOSED BUDGET**
Meeting at 6:00 p.m. - Lumpkin County Administration Building O.C.G.A. § 36-81-5

- August 8, 2017** - **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 10, 2017** - **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 15, 2017** - **PUBLIC HEARING "NOTICE OF PROPERTY TAX INCREASE"**
Hearing held if proposed millage rate increases beyond roll-back rate.
Meeting at 4:00 p.m. - Lumpkin County Administration Building

- August 15, 2017** - **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 17, 2017** - **ESTABLISH MILLAGE RATES**
Millage rates established by resolution at Board of Commissioners Meeting.
Meeting at 6:00 p.m. - Regular Monthly Meeting

- September 1, 2017** - **DIGEST**
September 1st - Submission of completed digest for State Revenue Commissioner.
O.C.G.A. § 48-5-302/ Tax Commissioner requesting extension & appt. est. date

- September 17, 2017** - **TAX BILLS MAILED (Upon State approval of County Tax Digest)** O.C.G.A. § 48-5-220

- November 17, 2017** - **TAXES DUE (60 days after bills are mailed)** O.C.G.A. § 48-5-233

- January 1, 2018** - **FY 2018 BEGINS**



Lumpkin County, Georgia

Finance Department

Date: October 25, 2016

Agenda Item: 2017 Budget Calendar

Item Description: Approval of 2017 Budget Calendar

Facts & Historical Information:

This is a request to approve the 2017 Budget Calendar for the 2018 Budget. This document will be used as a guide during the budget process. Use of the calendar ensures that all state requirements are met for advertising and meetings. The calendar is also a tool used to communicate information to the public about the budget process from the initial presentation of a proposed budget to the adoption of the 2018 Budget and establishment of the corresponding 2017 millage rates. The calendar is presented in the same format as previous years with red letter items indicating times the Board of Commissioners will need to be available for meetings. Staff used the 2016 Budget Calendar as this basis for a time table in order to accommodate the appeals that have resulted from changes in law. This calendar may be amended in 2017 should the need arise.

Potential Courses of Action: A) Approve the calendar as presented.
B) Amend the calendar.

Budget Impact: N/A