LUMPKIN COUNTY RESOLUTION NO. 2016 – 32

A RESOLUTION TO AMEND THE 2016 BUDGET CALENDAR
FOR THE
2017 BUDGET AS ADOPTED BY RESOLUTION 2015-57

Whereas, on August 19, 2014, in accordance with the procedures set out in O.C.G.A. title 36, chapter 81, the governing authority of Lumpkin County adopted by Lumpkin County Resolution No. 2014-36 the Lumpkin County Budget for the 2015 fiscal year; and,

Whereas, since the presentation of said 2017 budget, projected governmental needs have changed such that adjustments have been required to be made to the 2016 budget calendar to change or amend the dates of the advertising, hearing and adoption dates due to the salary and compensation study;

Now, therefore, it is hereby resolved that, pursuant to the authority vested in the governing authority of Lumpkin County by Article 9, Sections 2 and 4 of the Constitution of the State of Georgia, and O.C.G.A. § 36-81-3(d), the governing authority of Lumpkin County hereby amends the Lumpkin County 2016 fiscal year budget, as amended, as reflected in Exhibit "A" attached hereto and incorporated herein.

Resolved, adopted and effective this 19th day of July, 2016.

Chris Dockery, Chairman
Lumpkin County Board of Commissioners

Attest:

Kathleen C. Walker
Clerk, Lumpkin County

Exhibit "A"

LUMPKIN COUNTY, GEORIGA
2016 BUDGET CALENDAR
FOR FISCAL YEAR BEGINNING 1/1/2017

(Calendar Date - Start 03/7/2016)

March 7, 2016 — **- BUDGET PREPARATION**
Provide budget request forms and budget preparation calendar to elected officials and department heads.

April 1, 2016 — **- 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, 2016 — **- BUDGET REQUEST**
Completed budget request forms are due back to Finance Department.

April 11, 2016
April 22, 2016 — **- 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, 2016 — **- MAIL ASSESSMENT NOTICES (Begin 45 day appeal period)**
Change in assessment notices mailed by Tax Assessors. O.C.G.A. § 48-5-306

May 2, 2016
May 13, 2016 — **- 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 7, 2016 — **- PRESENT PROPOSED BUDGET**
Present proposed budget at Board of Commissioners Work Session. (Finance Dept.)

June 13, 2016 — **- LAST DATE TO APPEAL ASSESSMENT CHANGE**
Last date to appeal assessment change to Tax Assessors.

June 6, 2016
June 17, 2016 — **- BOARD OF COMMISSIONERS & BUDGET COMMITTEE MEETINGS**
Board of Commissioners and Budget Committee meetings to set final budget.

July 15, 2016 — **- 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

August 31, 2016 — **- ADVERTISE PUBLIC HEARING AND AVAILABILITY OF BUDGET**
Advertise public hearing: August 31 & September 7
Notice shall be published at least seven (7) days before the budget hearing is held. O.C.G.A. § 36-81-5

August 31, 2016 — **- ADVERTISE PUBLIC HEARING "NOTICE OF PROPERTY TAX INCREASE"**
Advertise public hearing: August 31 & September 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

August 31, 2016 — **- ADVERTISE ADOPTION OF TENTATIVE BUDGET**
Advertise meeting: August 31 & September 7

Exhibit "A"

LUMPKIN COUNTY, GEORIGA
2016 BUDGET CALENDAR
FOR FISCAL YEAR BEGINNING 1/1/2017

(Calendar Date - Start 03/7/2016)

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 1, 2016 - **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 7, 2016 - **PUBLISH MILLAGE RATE & 5 YEAR HISTORY**
Advertise millage rate & 5 year history: September 7
Publish at least one (1) week prior to establishment of millage rates & post on website.
O.C.G.A. § 48-5-32

September 13, 2016 - **PUBLIC HEARING ON PROPOSED BUDGET**
Meeting at 6:00 p.m. - Lumpkin County Administration Building O.C.G.A. § 36-81-5

September 13, 2016 - **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 15, 2016 - **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 20, 2016 - **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

September 20, 2016 - **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 20, 2016 - **ESTABLISH MILLAGE RATES**
Millage rates established by resolution at Board of Commissioners Meeting.
Meeting at 6:00 p.m. - Regular Monthly Meeting

October 3, 2016 - **TAX BILLS MAILED (Upon State approval of County Tax Digest)** O.C.G.A. § 48-5-220

December 5, 2016 - **TAXES DUE (60 days after bills are mailed)** O.C.G.A. § 48-5-233

January 1, 2017 - **FY 2017 BEGINS**