

LOWNDES COUNTY BOARD OF COMMISSIONERS
COMMISSION AGENDA ITEM

SUBJECT: Adoption of Special District Millage for the Industrial Authority for 2025

DATE OF MEETING: August 26, 2025

Work
Session/Regular
Session

BUDGET IMPACT:

FUNDING SOURCE:

- ☐ Annual
- ☐ Capital
- ☐ N/A
- ☐ SPLOST
- ☐ TSPLOST

COUNTY ACTION REQUESTED ON: Adoption of Special District Millage for the Industrial Authority for 2025

HISTORY, FACTS AND ISSUES: Prior to 2025, the Georgia Department of Revenue required the millage assigned to authorities to be included in the county-wide millage. However, with the adoption of HB 581 and related legislation, millage assessed for authority funding is now considered a special district and is adopted separately. The Industrial Authority rate was set at 1.00 mill since it was first implemented, but was reduced to 0.823 mills in 2024. The proposed millage for 2025 for the Industrial Authority is 1.00 mill.

OPTIONS: 1. Adopt the Special District Millage for the Industrial Authority for 2025 at 1.00 mill.
2. Board's Pleasure

RECOMMENDED ACTION: Adopt

DEPARTMENT: Finance

DEPARTMENT HEAD: Stephanie Black

ADMINISTRATIVE COMMENTS AND RECOMMENDATIONS: