

LOWNDES COUNTY BOARD OF COMMISSIONERS
COMMISSION AGENDA ITEM

SUBJECT: Adoption of Special District Millage for the Industrial Authority

Regular Session

DATE OF MEETING: August 25, 2026

BUDGET IMPACT:

FUNDING SOURCE:

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

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

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 House Bill 581 and related legislation, millage assessed for authority funding is now considered a special district and is adopted separately. The proposed millage for 2026 for the Industrial Authority is 1.10 mills which is no change from 2025.

OPTIONS: 1. Adopt the Special District Millage for the Industrial Authority at 1.10 mills.
2. Board's Pleasure

RECOMMENDED ACTION: Adopt

DEPARTMENT: Finance

DEPARTMENT HEAD: Stephanie Black

ADMINISTRATIVE COMMENTS AND RECOMMENDATIONS: