

LOWNDES COUNTY BOARD OF COMMISSIONERS  
COMMISSION AGENDA ITEM

SUBJECT: Adoption of Special District Millage for the Parks and Recreation 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 Parks and Recreation Authority

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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 Parks and Recreation Authority rate was set at 1.25 mills since it was first implemented. The proposed millage for 2026 for the Parks and Recreation Authority is 1.25 mills.

OPTIONS: 1. Adopt the Special District Millage for the Parks and Recreation Authority at 1.25 mills.  
2. Board's Pleasure

RECOMMENDED ACTION: Adopt

DEPARTMENT: Finance

DEPARTMENT HEAD: Stephanie Black

ADMINISTRATIVE COMMENTS AND RECOMMENDATIONS: