

LOWNDES COUNTY BOARD OF COMMISSIONERS
COMMISSION AGENDA ITEM

SUBJECT: The Crescent Place of Historic Interest Tax Exemption

DATE OF MEETING: February 11, 2025

Work
Session/Regular
Session

BUDGET IMPACT: - 0 -

FUNDING SOURCE:

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

COUNTY ACTION REQUESTED ON: Proposed Resolution

HISTORY, FACTS AND ISSUES: Staff has become aware of the attached 1975 local constitutional amendment and 1978 Board of Commissioners Resolution regarding the exemption from ad valorem taxation for places of historic interest meeting specified criteria and has also become aware of indicia that prior to December 1979 the Board declared the property of the Garden Center, Inc. located at 904 North Patterson Street known as the Crescent exempt from ad valorem taxation as a place of historic interest.

The attached proposed Resolution recites that the Board continues to be satisfied that the subject property and the Garden Center, Inc. meet the criteria specified in the attached 1978 Resolution and affirms that the subject property continues to be a place of historic interest exempt from ad valorem taxation.

OPTIONS: 1. Adopt and authorize the Chairman to sign the attached proposed Resolution.
2. Redirect

RECOMMENDED ACTION: Option 1

DEPARTMENT: County Manager

DEPARTMENT HEAD: Paige Dukes

ADMINISTRATIVE COMMENTS AND RECOMMENDATIONS: