

A Resolution  
Exempting Property of Historic Interest from Ad Valorem Taxation

WHEREAS, in 1975, the Constitution of Georgia was amended to authorize the governing authority of Lowndes County to establish reasonable criteria by which real property of historical interest and importance lying within said county may be designated and identified as such and any real property meeting such criteria for designation and identification as real property of historical interest and importance, when such property is owned by a bona fide nonprofit civic, community, educational, literacy, or charitable organization, shall be exempt from ad valorem taxation other than ad valorem taxes levied by the State; and

WHEREAS, on October 4, 1978, the Board of Commissioners of Lowndes County adopted a Resolution providing that there shall be exempt from ad valorem taxation, other than ad valorem taxes levied by the State of Georgia, real property of historic interest and importance lying within Lowndes County which is owned by a bona fide nonprofit civic, community, educational, literacy, or charitable organization, provided such property and organization meet certain criteria specified therein; and

WHEREAS, the Garden Center, Inc. owns certain real property located at 904 North Patterson Street, Valdosta, Georgia, known as the Crescent, depicted on the attached aerial photograph, and currently designated by the Board of Tax Assessors of Lowndes County as tax parcel 0118A 035; and

WHEREAS, based on indicia, the Board of Commissioners of Lowndes County, prior to December 26, 1979, was satisfied that said property and organization met the criteria specified in said Resolution and declared said property exempt from ad valorem taxation except ad valorem taxes levied by the State of Georgia; and

WHEREAS, the Board of Commissioners of Lowndes County continues to be satisfied that said property and said organization meet the criteria in said Resolution;

NOW THEREFORE, pursuant to said constitutional amendment and said Resolution, the Board of Commissioners of Lowndes County does hereby resolve to affirm that said property continues to be a place of historic interest exempt from ad valorem taxation except ad valorem taxes levied by the State of Georgia.

This Resolution shall become effective when adopted and shall repeal and supersede all previous County ordinances and resolutions concerning this subject.

This Resolution shall remain in full force and effect unless and until it is repealed or superseded by the Board of Commissioners.

So Resolved this 11<sup>th</sup> day of February, 2025.

Board of Commissioners of Lowndes County

By: \_\_\_\_\_  
Bill Slaughter  
Chairman

Attest: \_\_\_\_\_  
Belinda C. Lovern  
Clerk