
PETITION FOR AD VALOREM TAX EXEMPTION

COMES NOW, THE VALDOSTA JUNIOR SERVICE LEAGUE, INC. ("VJSL"), Petitioner, by and through its undersigned counsel, and, pursuant to Resolution of the Board of Commissioners of Lowndes County, Georgia dated October 4, 1978, hereby files this Petition for Ad Valorem Tax Exemption to the Lowndes County Board of Commissioners ("BOC") as follows:

PART I
STATEMENT OF LAW

On October 4, 1978, the BOC adopted a Resolution providing for an exemption from ad valorem taxation for "real property of historical interest and importance lying within Lowndes County which is owned by a bona fide non profit civic, community, educational, literary, or charitable organization," so long as it complies with certain conditions.¹

This Resolution was authorized by a 1975 local amendment to the Constitution of the State of Georgia.²

This local constitutional amendment was continued in force and effect by a 1985 local act of the Georgia Legislature.³

Accordingly, the BOC continues to have the authority to exempt qualifying real property of historical interest and importance lying within Lowndes County from all ad valorem taxation, except ad valorem taxes levied by the State of Georgia.

As outlined below, VJSL meets the criteria for exemption and files this Petition with the BOC to request exemption from ad valorem taxation.

¹ A copy of the 1978 Resolution is attached hereto as Exhibit "A."

² A copy of the 1975 amendment to the Constitution of Georgia is attached hereto as Exhibit "B."

³ A copy is attached hereto as Exhibit "C."