



RESOLUTION

BE IT RESOLVED by the Board of Commissioners of Lowndes County and it is hereby resolved by the authority of same 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 non profit civic, community, educational, literary, or charitable organization.

In order to qualify for this exemption, said property must meet the following criteria:

A. The improvements located thereon must (1) have been in existence for not less than 75 years and (2) be the former residence or business house of a resident of Lowndes County who, during their lifetime, attained a position of public prominence through civic, political or governmental activities, and (3) be owned by a non profit civic, community, educational, literary or charitable organization, or

B. The improvements located thereon must (1) have been in existence for not less than 50 years and (2) have been constructed primarily for occupancy by a non profit civic, community, educational, literary, or charitable organization and (3) have been under continuous ownership of and occupied by that bona fide non profit civic, community, educational, literary or charitable organization since the erection of said improvements, or

C. Said property has qualified for and is listed on either the register of the Georgia Trust for Historic Preservation of the Georgia Department of Natural Resources or the register of the National Register of Historic Sites of the United States Department of Interior.

FURTHER RESOLVED that for the purposes of this resolution, a bona fide non profit civic, community, educational, literary or charitable organization shall be defined as follows: A club, a non profit corporation organized under the laws of the State of Georgia or voluntary association which

A. Is a non profit organization as defined by and which has qualified for tax exempt status under Section 26-501 (c) of the Internal Revenue Code of 1954;

B. Has as one of its stated purposes in its charter community service, community education, community charity or community literary activities;

C. Does not provide as a part of its principal function recreational activities exclusively for its membership and invited guests;

D. Is not a secret, ritualistic society or fraternal organization;

E. Is not a private club organized primarily for social purposes.

FURTHER RESOLVED that in order to qualify real property for this exemption any bona fide non profit civic, community, educational literary or charitable organization owning such property shall file its written petition with the Board of Commissioners of Lowndes County setting forth factual information, appropriately documented, as to the manner in which said property and organization meets the above stated criteria.

FURTHER RESOLVED that upon the Board of Commissioners of Lowndes County considering said petition with its supporting documents and being satisfied that the property and said organization meets the above stated criteria, the Commission may exempt said real property from all ad valorem taxation except ad valorem taxes levied by the State of Georgia.

SO RESOLVED this 4th day of October, 1978.

BOARD OF COMMISSIONERS OF LOWNDES COUNTY  
S/ Fred DeLoach, Jr.

S/ G. Norman Bennett

S/ B. Q. Chitty, Jr.