

A Resolution
Exempting Property of Historic Interest from Ad Valorem Taxation

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, said Resolution was authorized by a 1975 amendment to the Constitution of Georgia authorizing 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, said 1975 local constitutional amendment was continued in force and effect by a 1985 local act of the General Assembly of the State of Georgia; and

WHEREAS, the Valdosta Junior Service League, Inc. (the "VJSL") owns certain real property located at 305 North Patterson Street, Valdosta, Georgia, known as the Converse Dalton Ferrell House, depicted on the attached aerial photograph, and currently designated by the Board of Tax Assessors of Lowndes County as tax parcel 0118C 153; and

WHEREAS, as provided by and in accordance with said 1978 Resolution, the VJSL has filed with the Board of Commissioners a written petition setting forth factual information, appropriately documented, that the subject property and the VJSL meet the criteria in said 1978 Resolution; and

WHEREAS, the Board of Commissioners of Lowndes County is satisfied that said property and the VJSL meet the criteria in said 1978 Resolution;

NOW THEREFORE, pursuant to said 1978 Resolution, the Board of Commissioners of Lowndes County does hereby resolve to exempt said property from ad valorem taxation other than 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 8th day of April, 2025.

Board of Commissioners of Lowndes County

By: _____
Bill Slaughter
Chairman

Attest: _____
Belinda C. Lovern
Clerk