

Wilkinson County Commission
September 1, 2006

The Wilkinson County Board of Commissioners met in a Special Session at 9:00 a.m. on Friday, September 1, 2006 at the Wilkinson County Courthouse. The following Commissioners were present: C. L. Brooks, Alfred Gibson Dennis Holder, John Williams. Commissioner J.M. Howell was absent.

The following staff was present Senior Accounting Technician Judy Brown.

Chairman Holder called the meeting to order and stated the purpose of the special session was to adopt the millage rate.

I. New Business

1. **Millage Rate for Tax Year 2006** Upon motion by Commissioner Williams and second by Commissioner Brooks, the Wilkinson County Board of Commissioners unanimously approved the following resolutions:

ORDINANCE OF WILKINSON COUNTY BOARD OF COMMISSIONERS

WHEREAS, the Board of Education of said County having recommended and certified to the Board of Commissioners of said County that a levy of 18.32 mills on the dollar of the taxable property in the County be levied for education purposes and for use of public schools of the County; and

WHEREAS, the Constitution and Laws of the State of Georgia require that upon recommendation and certification of a tax mill rate by the Board of Education, that the Board of Commissioners has no discretion and must levy the tax mill rate as recommended and certified, it is, therefore,

ORDERED, that 18.32 mills on the dollar of each one dollar's worth of taxable property in the County be and the same is hereby levied for the year 2006, for the purpose of education and public schools of the County.

ORDINANCE OF WILKINSON COUNTY BOARD OF COMMISSIONERS

WHEREAS, it appearing to the Board of Commissioners of Wilkinson County, Georgia, that the expenses of operation of said County and making improvements therein requires the levy of 15.745 mills on the dollar or \$15.745 on the one thousand dollars of taxable property in said County for the year 2006; it is therefore

ORDERED, that 15.745 mills on the dollar of each one dollar's worth of taxable property in the County be, and the same is hereby levied for the year 2006, for the purpose of operation of said County, and

WHEREAS, the laws of the State of Georgia require that the levy of County taxes be reduced by the amount of Local Option Sales Tax received in the prior calendar year, and

WHEREAS, the Local Option Sales Tax collected for Wilkinson County for the calendar year ended December 31, 2005 amounted to \$756,273; and

WHEREAS, the amount of Local Option Sales Taxes received by Wilkinson County for the calendar year ended December 31, 2005, requires a reduction of 2.305 mills on the dollar or \$2.305 on the one thousand dollars of taxable property in said County for the year 2006; and

WHEREAS, the Laws of the State of Georgia provide in Code Section 33-8-8 that proceeds from Insurance Premium Tax received by the County in the prior calendar year in the unincorporated area of Wilkinson County shall be segregated and applied to inhabitants of the unincorporated area for services including, but not limited to, solid waste collection and to reducing ad valorem taxes to offset any of the proceeds which cannot be expended pursuant to this code section; and

WHEREAS, the amount of Insurance Premium Tax received by Wilkinson County for the calendar year ended December 31, 2005 amounted to \$211,961; and

WHEREAS, the amount of Insurance Premium Tax received by Wilkinson County for the calendar year ended December 31, 2005 will be applied to solid waste collection for inhabitants of the unincorporated areas of the County for the year 2006, it is therefore,

ORDERED, (1) that the 15.745 mills herein levied be reduced by 2.305 mills on each one dollar's worth of taxable property in the unincorporated area of the County; and (2) that the 15.745 mills herein be reduced by 2.305 mills on each one dollar's worth of taxable property in the incorporated areas of the County.

Upon motion by Commissioner Williams and second by Commissioner Brooks, the Wilkinson County Board of Commissioners unanimously agreed to adjourn the meeting.