

STATE OF GEORGIA,
COUNTY OF BEN HILL

RESOLUTION NO.: 2026-

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF BEN HILL COUNTY, GEORGIA, SETTING AND ADOPTING MILLAGE RATES FOR THE UNINCORPORATED AND INCORPORATED AREAS OF BEN HILL COUNTY, GEORGIA, FOR THE 2026 TAX YEAR; AUTHORIZING THE LEVY OF SAID TAX; APPROVING THE MILLAGE RATE OF THE JURISDICTION OF THE BEN HILL COUNTY SCHOOL DISTRICT AS RECOMMENDED BY THE BEN HILL COUNTY BOARD OF EDUCATION; APPROVAL FOR SUBMISSION OF THE 2026 TAX DIGEST TO THE GEORGIA DEPARTMENT OF REVENUE; AND FOR OTHER PURPOSES.

WHEREAS, the provisions of Chapter 5 of Title 48 of the Official Code of Georgia provide for the ad valorem taxation of all real and personal property within a county in the State of Georgia, and such taxation is dependent upon the millage rate, as set by the governing body of the jurisdiction; and,

WHEREAS, as the governing body for Ben Hill County, Georgia (the "County"), the Board of Commissioners is the levying authority as it has the power to levy ad valorem taxes to carry out the general maintenance and operation purposes of the County, as prescribed by law, charter and local acts; and,

WHEREAS, the Board of Commissioners has received the proposed Calendar Year 2026 tax digest from the Ben Hill County Tax Commissioner and Ben Hill County Board of Tax Assessors; and,

WHEREAS, the Board of Commissioners has calculated a fiscally prudent gross and net millage rate that will collect the necessary amount of ad valorem taxes as prescribed in the Constitution of the State of Georgia and other pertinent laws; and,

WHEREAS, the Board of Commissioners has complied with the provisions of O.C.G.A. §§ 48-5-32 with regard to publication of the statutorily required report in the newspaper of general circulation within the County, The Herald Leader; and,

WHEREAS, the Ben Hill County Board of Education (the "Board of Education") is a recommending authority as it exercises the power to cause the levying authority to levy ad valorem taxes to carry out the board's purposes for the Ben Hill County School District; and,

WHEREAS, the Board of Education, after review of the proposed Calendar Year 2026 tax digest, has calculated a gross and net millage rate that will collect ad valorem taxation

amounts it deems necessary as prescribed in the Constitution of the State of Georgia and other pertinent laws; and,

WHEREAS, the Board of Education has advised that it has met statutory requirements with regard to the provisions of O.C.G.A. §§48-5-32 and 32.1 with regard to publication of the report and public hearing; and,

WHEREAS, the Board of Commissioners and Board of Education have reviewed the proposed tax digest for 2026 and made recommendations for a net millage rate for Tax Year 2026; and,

WHEREAS, the Ben Hill County Board of Education, after review of the proposed Calendar Year 2026 tax digest, has calculated a gross and net millage rate that will collect ad valorem taxation amounts it deems necessary for the maintenance and operation of the School District and has recommended the same to the Board of Commissioners; and,

WHEREAS, the Board of Commissioners has determined, out of public necessity and for the good of the citizens of the County, that the proposed actions contained in this resolution as to the millage rate are needed;

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Ben Hill County, Georgia, as follows:

**1.
MILLAGE RATES**

The Tax Year 2026 net maintenance and operation (M & O) millage rates are hereby adopted and set as stated below:

- (a) Ben Hill County, Georgia (unincorporated/incorporated): 13.8230 mills
- (b) Ben Hill County School District: 14.5960 mills

**2.
EXECUTION**

The Chairman of the Board of Commissioners is hereby authorized to execute, and the Clerk of the County is hereby authorized to attest any document necessary to carry out the provisions of this Resolution related to the Tax Year 2026 millage rates for the County.

3.
LEVY

The Ben Hill County Tax Commissioner is hereby authorized to collect ad valorem taxes for said taxing jurisdictions, herewith, effective immediately upon the adoption of this Resolution.

4.
SUBMISSION OF DIGEST

The Ben Hill County Tax Commissioners and Ben Hill County Tax Assessors Board are hereby authorized to submit the Calendar Year 2026 tax digest to the Georgia Department of Revenue, which incorporates the millage rates adopted herein.

5.
SEVERABILITY

In case any one or more of the provisions of this Resolution shall for any reason be held to be illegal or invalid by a court of competent jurisdiction, such illegality or invalidity shall not affect any other provision hereof unless expressly so held, but this Resolution shall be construed and deemed to be in force as if such illegal and invalid provisions had not been contained herein or therein.

6.
CONFLICTING PROVISIONS

Any and all ordinances or resolutions or parts of ordinances or resolutions in conflict with this Resolution shall be and the same hereby are repealed, and this Resolution shall be in full force and effect from and after its adoption.

SO APPROVED AND ADOPTED, this day of **August 2026**.

**BOARD OF COMMISSIONERS OF
BEN HILL COUNTY, GEORGIA**

Hon. Hal Wiley, Chairman

Hon. Hope Harmon, Vice-Chair

Hon. Bennie Calloway, Jr., Commissioner

Hon. Daniel Cowan, Commissioner

Hon. John William Mooney, Commissioner

Attest:

Pamela D. Turner, County Clerk

[COUNTY SEAL]

CLERK'S CERTIFICATE

GEORGIA, BEN HILL COUNTY

I, Pamela D. Turner, Clerk of Ben Hill County, Georgia, DO HEREBY CERTIFY that the foregoing pages constitute a true and correct copy of Resolution adopted by the Board of Commissioners at an open meeting duly called and lawfully assembled at **6:00 o'clock p.m.**, on the _____ day of **August, 2026**, adoption the millage rate for Calendar Year 2026, providing for levy of the same and for other purposes, a duplicate original of **Resolution No.: 2026-** being duly recorded in the Minute Book of Ben Hill County, Georgia, which Minute Book is in my custody and control.

I do hereby further certify that the following members of the Board of Commissioners of Ben Hill County, Georgia, were present at said meeting:

_____	_____
_____	_____

and that the following members were absent:

_____	_____
_____	_____

and said ordinance was duly adopted by a vote of:

Aye _____ Nay _____ Abstain _____

Witness my hand and the official seal of Ben Hill County, Georgia, this the _____ day of **August 2026**.

Pamela D. Turner, Clerk