

NOTICE OF HEARING

Notice to the public is hereby given that on **December 29, 2016 at 9:00 o'clock a.m.**, in the Superior Court of Liberty County, a consolidated hearing will be held in the matters of (1) the 2016 Tax Digest for Liberty County, Civil Action No. 2016-V-1047, and (2) the 2016 Tax Digest for Liberty County (City of Hinesville), Civil Action No. 2016-V-1048, on the respective Petitions of the Board of Commissioners of Liberty County, Georgia and the Mayor and Council of the City of Hinesville, Georgia for an Order Authorizing the Temporary Collection of Taxes Pursuant to O.C.G.A. § 48-5-310. Fully conformed copies of the Petitions are available during normal business hours in the offices of the Board of Commissioners of Liberty County and the Mayor and Council of the City of Hinesville, as well as their websites at www.libertycountyga.com and www.cityofhinesville.org.

[Petitions Attached]

COPY

FILED--OFFICE OF CLERK,
LIBERTY SUPERIOR, STATE,
JUV. & MAGISTRATE COURT

IN THE SUPERIOR COURT OF LIBERTY COUNTY

2016 DEC 16 AM 10:13

STATE OF GEORGIA

IN THE MATTER OF:)	
)	CIVIL ACTION FILE
THE 2016 TAX DIGEST FOR)	NO. <u>5016 V 1047</u>
LIBERTY COUNTY)	

**PETITION FOR ORDER AUTHORIZING TEMPORARY
COLLECTION OF TAXES PURSUANT TO O.C.G.A. § 48-5-310**

COMES NOW THE BOARD OF COMMISSIONERS OF LIBERTY COUNTY, GEORGIA (hereinafter referred to as the "Board") in the above-styled case and, pursuant to O.C.G.A. § 48-5-310, makes and files this Petition for Order Authorizing Temporary Collection of Taxes (this "Petition"), as follows:

PARTIES AND JURISDICTION

1.

Liberty County, Georgia (the "County") is a political subdivision of the State of Georgia created by an Act of the General Assembly of said State (Ga. L. 1935, p. 717).

2.

The Board is the duly constituted and elected governing authority of said County and is subject to the jurisdiction of this Court.

3.

Except as otherwise provided by the laws of the State of Georgia, the Board is empowered to levy and collect *ad valorem* taxes upon all property located within its jurisdiction for those public purposes enumerated in O.C.G.A. § 48-5-220, as well as inter alia (i) the support and maintenance of education in the County in such amount as is recommended by the Board of Education of Liberty County not to exceed twenty mills (Ga.

Const. Art. 8, § 6, ¶ I); (ii) the developing and promoting of industry within said County of two (2) mills (Ga. L. 1958, p. 472; Ga. L. 1964, p. 2110); and (iii) the provision of adequate and necessary facilities for medical care and hospitalization to the residents of said County in an amount not to exceed seven mills (O.C.G.A. § 31-7-84).

4.

Pursuant to O.C.G.A. § 48-5-310 (the “Code Section”), the Board is further authorized to bring this Petition seeking the immediate and temporary collection of *ad valorem* taxes, and has so authorized the same by Resolution dated December 15, 2016 (a certified copy of which is attached hereto as Exhibit “A”).

5.

This Court has subject matter jurisdiction over the controversy set forth in this Petition by virtue of the Code Section, as well as Ga. Const. 1983, Art. VI, § IV, ¶ I and O.C.G.A. § 15-6-8.

6.

Pursuant to subsection (i)(1) of the Code Section, the Revenue Commissioner of the State of Georgia, the Honorable Lynnette T. Riley (the “Commissioner”), has been served with a copy of this Petition.

APPLICATION FOR RELIEF

7.

On or about August 4, 2016, Stewart Hunter Housing LLC appealed the determination of taxability made by the Board of Assessors of Liberty County for digest year 2016 with respect to certain properties located on the Ft. Stewart military reservation (collectively, the “Stewart Hunter Tax Appeals”).

8.

The disputed assessed value of properties involved in the Stewart Hunter Tax Appeals is \$86,057,348.00, which is more than five (5%) percent of the total assessed value of the total taxable digest of the County for 2016 (the same being \$1,548,095,448.00). As of the date hereof, the disputed assessed value of properties implicated in all other pending tax appeals for 2016 totals \$6,258,676.00.

9.

Because of such appeals, the Commissioner is unable to approve the County's digest for 2016, and the same is otherwise not enforceable or collectable by law. See O.C.G.A. § 48-5-304(a).

10.

The fact that the 2016 tax digest for the County has not yet been approved by the Commissioner or otherwise become enforceable is a disability which prevents tax collections from being made or enforced on the digest.

11.

Upon the information and belief of the Board, it is anticipated that the permanent 2016 tax digest for the County will not be ready for approval by the Board (and the Commissioner) or otherwise become enforceable until sometime during the second quarter of 2017 or later.

12.

Unless the Court authorizes the immediate temporary collection of 2016 *ad valorem* taxes, the Board will be unable to (i) pay the County's debts as they mature; (ii) pay appropriate salaries of employees, other government officials, and other persons entitled to receive either compensation by or funds from the County as provided by law; (iii) maintain an

orderly and normal function of County business and governmental affairs; (iv) maintain an adequate, proper, or desirable credit rating either to maintain or affect existing or future interest rates on bonded indebtedness or indebtedness on loans incurred or obligated by the Board; or (v) avoid by practical means the suffering of immediate and irreparable injury, loss, damage, or any other significant matter.

13.

Without limiting the foregoing Paragraph, it is further shown that a millage rate must be set without delay so that various constitutional officers of the County may discharge their duties as required by law, to include, without limitation, the sale of motor vehicle tags and mobile home decals, as well as the disbursement of intangible recording and real estate transfer taxes.

14.

As a basis for establishing, billing, collecting, and otherwise receiving the temporary taxes for 2016, the Board seeks adoption by the Court of the 2016 tax digest, revised to exclude the assessed value of those properties located on the Ft. Stewart military reservation and owned by Stewart Hunter Housing LLC (collectively, the "Stewart Hunter Properties"), all as such digest and values are reflected in the records of the Board of Assessors and Tax Commissioner of the County (sometimes, the "Temporary 2016 Digest").

15.

Consistent with O.C.G.A. § 48-5-310(f)(3), the Board has determined that such basis is the most reasonable and appropriate under the circumstances, in that, *inter alia*, (a) it will best ensure against the collection of surplus taxes; (b) it reflects the status of the Stewart Hunter Properties indicated in the tax digest last approved by the Commissioner (i.e. the 2015

digest); and (c) regardless of the outcome of the Stewart Hunter Tax Appeals, it will allow for minimum reconciliation of collections at the time of submission of the permanent 2016 tax digest.

16.

The last year in which the County had a tax digest approved by the Commissioner was for the year 2015. By this Petition, the Board seeks tax collections for the year 2016.

17.

Based on the aforesaid Temporary 2016 Digest, the County will require the following millage rate(s) for purposes of the 2016 temporary tax:

A. FOR UNINCORPORATED AND INCORPORATED AREAS OF THE COUNTY (EXCLUDING THE CITY OF HINESVILLE)

	<u>Recommending/Levying Authority</u>	<u>Millage</u>
1.	Liberty County Board of Commissioners	13.45 Mills
2.	Liberty County Board of Education	15.789 Mills
3.	Liberty County Industrial Authority	2 Mills
4.	Liberty County Hospital Authority	3.23 Mills

	TOTAL MILLAGE RATE (for both incorporated and unincorporated areas, excluding the City of Hinesville)	34.469

B. FOR INCORPORATED AREA OF THE COUNTY INCLUDING THE CITY OF HINESVILLE ONLY

	<u>Recommending/Levying Authority</u>	<u>Millage</u>
1.	Liberty County Board of Commissioners	12.63 Mills
2.	Liberty County Board of Education	15.789 Mills

3.	Liberty County Industrial Authority	2 Mills
4.	Liberty County Hospital Authority	3.23 Mills

	TOTAL MILLAGE RATE	33.649
	(for incorporated area of the County including the City of Hinesville only)	

18.

Approval of such millage rate(s) in connection with the Temporary 2016 Digest will in any case ensure that the "rollback rate" determined in accordance with O.C.G.A. § 48-5-32.1 and related regulations is not exceeded and that no property tax increase results.

19.

The Code Section expressly authorizes this Court to issue an order allowing the immediate and temporary collection of 2016 taxes as sought by the Board.

20.

All exhibits, digest and valuation materials, and other public records of whatever kind attached hereto or referenced in this Petition are hereby made a part hereof as if set forth in full herein.

WHEREFORE, the Board prays for the following:

(a) that the Court set down at the earliest possible time, but in no event earlier than ten (10) days from the date hereof, a hearing in this matter for the purpose of inquiring into the grounds for this Petition and determining whether the conditions authorizing imposition of a temporary tax have been met;

(b) that the Court direct that this Petition be (i) published in the Coastal Courier at least once prior to the hearing scheduled in this matter, and (ii) posted in a prominent place in the County courthouse at all times prior to said hearing;

(c) that upon said hearing, the Court ORDER the immediate and temporary collection of 2016 taxes using as a basis for such collection the Temporary 2016 Digest;

(d) that, to the extent reconciliation is required, the Court further ORDER the rebilling of 2016 *ad valorem* taxes following approval of the permanent 2016 digest by the Board and Commissioner, and direct that any refunds or collections (as the case may be) made necessary by the same be accomplished;

(e) that the Court specifically ORDER that the millage rate(s) requested by the Board hereinabove be declared and established so as to permit the sale of motor vehicle tags and mobile home decals, as well as the disbursement of intangible recording and real estate transfer taxes, and that such millage rate be deemed final for such purposes only; and

(f) that the Board have such other and further relief as may be just and proper under the circumstances to effectuate the collection of 2016 *ad valorem* property taxes.

[Signature of Counsel Appears on Following Page]

[Petition for Collection of 2016 Temporary Taxes – Signature of Counsel]

This 16th day of December, 2016.

Respectfully submitted,



L. KELLY DAVIS
Attorney for Liberty County
Ga. Bar No. 211905
Jones, Osteen & Jones
206 E. Court Street
Hinesville, Georgia 31313
(912) 876-0111
kdavis@jojlaw.com

[Exhibit(s) Attached]

EXHIBIT "A"

Attached to
Petition for Order Authorizing Temporary Collection of Taxes
Pursuant to O.C.G.A. § 48-5-310

For Filing In
In Matter of 2016 Tax Digest for Liberty County
Superior Court of Liberty County, Georgia

[CERTIFIED RESOLUTION OF BOARD ATTACHED]

**RESOLUTION OF THE BOARD OF COMMISSIONERS OF
LIBERTY COUNTY, GEORGIA PURSUANT TO O.C.G.A. § 48-5-
310 AUTHORIZING THE FILING OF A PETITION SEEKING THE
IMMEDIATE AND TEMPORARY COLLECTION OF 2016 AD
VALOREM TAXES AND FOR OTHER PURPOSES**

WITNESSETH:

WHEREAS, except as otherwise provided by the laws of the State of Georgia, the Board of Commissioners of Liberty County (the “Board”) is empowered to levy and collect *ad valorem* taxes upon all property located within its jurisdiction for those public purposes enumerated in Official Code of Georgia Annotated Section 48-5-220, as well as *inter alia* (i) the support and maintenance of education in the County in such amount as is recommended by the Board of Education of Liberty County not to exceed twenty (20) mills (Ga. Const. Art. 8, § 6, ¶ 1); (ii) the developing and promoting of industry within said County of two (2) mills (Ga. L. 1958, p. 472; Ga. L. 1964, p. 2110); and (iii) the provision of adequate and necessary facilities for medical care and hospitalization to the residents of said County in an amount not to exceed seven (7) mills (O.C.G.A. § 31-7-84); and

WHEREAS, prior to levying and collecting *ad valorem* taxes in any given year, the Revenue Commissioner of the State of Georgia (the “Commissioner”) must approve the tax digest on which such taxes are to be based; and

WHEREAS, on or about August 4, 2016, Stewart Hunter Housing LLC appealed the determination of taxability made by the Board of Assessors of Liberty County for digest year 2016 with respect to certain properties located in the unincorporated area of Liberty County (the “County”) on the Ft. Stewart military reservation; and

WHEREAS, as provided in O.C.G.A. § 48-5-304(a), the Commissioner is not currently able to approve the 2016 County tax digest because the assessed value that is in dispute for properties involved in such appeals exceeds five (5%) percent of the total assessed value of the total taxable digest of the County for said year; and

WHEREAS, the fact that the 2016 tax digest for the County has not yet been approved by the Commissioner or otherwise become enforceable is a disability which prevents tax collections from being made or enforced on the digest; and

WHEREAS, it is anticipated that the 2016 tax digest for the County will not be ready for approval by the Commissioner or otherwise become enforceable until sometime during the second quarter of 2017 or later; and

WHEREAS, unless the collection of all or a portion of the 2016 *ad valorem* taxes proceeds immediately, the Board will be unable to (i) pay the County’s debts as they mature; (ii) pay appropriate salaries of employees, other government officials, and other persons entitled to receive either compensation by or funds from the County as provided

by law; (iii) maintain an orderly and normal function of County business and governmental affairs; (iv) maintain an adequate, proper, or desirable credit rating either to maintain or affect existing or future interest rates on bonded indebtedness or indebtedness on loans incurred or obligated by the Board; or (v) avoid by practical means the suffering of immediate and irreparable injury, loss, damage, or any other significant matter; and

WHEREAS, a millage rate must additionally be set without delay so that various constitutional officers of the County may discharge their duties as required by law, to include, without limitation, the sale of motor vehicle tags and mobile home decals, as well as the disbursement of intangible recording and real estate transfer taxes; and

WHEREAS, in such circumstances, the Board is authorized under Official Code of Georgia Annotated Section 48-5-310 (the "Code Section") to bring a petition in the Superior Court of Liberty County seeking the immediate and temporary collection of *ad valorem* taxes; and

WHEREAS, the Board has determined and hereby finds that the most reasonable and appropriate basis under the circumstances for establishing, billing, collecting, and otherwise receiving the temporary taxes for 2016, is the 2016 tax digest, revised to exclude the assessed value of those properties located on the Ft. Stewart military reservation and owned by Stewart Hunter Housing LLC (sometimes, the "Temporary 2016 Digest"), all as such digest and values are reflected in the records of the Board of Assessors and Tax Commissioner of the County; and

WHEREAS, based on the aforesaid Temporary 2016 Digest, the County will require a millage rate for purposes of the 2016 temporary tax identical to the rate established in the Board's resolution adopted immediately prior hereto, as follows:

A. FOR UNINCORPORATED AND INCORPORATED AREAS OF THE COUNTY (EXCLUDING THE CITY OF HINESVILLE)

<u>Recommending/Levying Authority</u>	<u>Millage</u>
1. Liberty County Board of Commissioners	13.45 Mills
2. Liberty County Board of Education	15.789 Mills
3. Liberty County Industrial Authority	2 Mills
4. Liberty County Hospital Authority	3.23 Mills

TOTAL MILLAGE RATE (for both incorporated and unincorporated areas, excluding the City of Hinesville)	34.469

B. FOR INCORPORATED AREA OF THE COUNTY INCLUDING THE CITY OF HINESVILLE ONLY

	<u>Recommending/Levying Authority</u>	<u>Millage</u>
1.	Liberty County Board of Commissioners	12.63 Mills
2.	Liberty County Board of Education	15.789 Mills
3.	Liberty County Industrial Authority	2 Mills
4.	Liberty County Hospital Authority	3.23 Mills
	TOTAL MILLAGE RATE (for incorporated area of the County including the City of Hinesville only)	----- 33.649

; and

WHEREAS, approval of such millage rate in connection with the Temporary 2016 Digest will in any case ensure that the "rollback rate" determined in accordance with O.C.G.A. § 48-5-32.1 and related regulations is not exceeded and that no property tax increase results; and

WHEREAS, the Board has determined that the filing of such a petition and the imposition and collection of a temporary tax is in the best interest of the residents of the County and is otherwise necessary to ensure the public good and welfare; and

WHEREAS, this Resolution is presented and otherwise considered at a meeting of the Board pursuant to lawful and duly given notice as required by O.C.G.A. 50-14-1 et seq.

NOW, THEREFORE, BE IT RESOLVED, and it is hereby resolved, that the findings and determinations set forth in the foregoing recitals are incorporated in the body of this Resolution in their entirety by this reference.

BE IT FURTHER RESOLVED, and it is hereby resolved, as follows:

1. The Board hereby approves the imposition and collection of 2016 temporary *ad valorem* taxes as set forth above and directs the County Attorney to promptly file with the Superior Court of Liberty County, Georgia a petition seeking an order authorizing the same on such terms and in such amounts as provided in that certain Petition for Order Authorizing Temporary Collection of Taxes (the "Petition") attached hereto as Exhibit "A" and by this reference made a part hereof for all purposes, or on such other terms and in such other amounts (and at such other millage rate(s)) as may be approved by the Chairman of the Board in consultation with the County Administrator.

2. The Chairman of the Board or his designees(s) or agent(s) shall undertake any and all further action as may be necessary or desirable to accomplish the foregoing and effect the imposition and collection of the 2016 temporary taxes.

3. As soon as the laws of this State permit, the Board shall approve the permanent 2016 tax digest and establish a millage rate(s) based on said 2016 digest which will fully meet the budgetary needs of the County, the Board of Education, the Hospital Authority, and the Industrial Authority of said County, and thereafter submit said 2016 digest to the Commissioner for approval. The Tax Commissioner shall promptly make any and all revisions, rebillings and/or refunds necessary to reconcile the temporary tax and final tax, and shall collect, enforce, receive and distribute said tax in the same manner as is generally used with regularly occurring *ad valorem* taxes.

4. Any and all action taken by the Board or its officers or agents prior to the date hereof in connection with the 2016 temporary tax or proposed Petition is hereby ratified and affirmed to the extent necessary to effect the purpose of this Resolution.

5. This Resolution shall take effect immediately upon its adoption and the County Administrator shall place public record of this Resolution in the minutes of the Board.

DULY ADOPTED this the 15th day of December, 2016.

**BOARD OF COMMISSIONERS OF
LIBERTY COUNTY, GEORGIA**



By: 
Donald L. Lovette, Chairman

Attest: 
Joseph W. Brown, Co. Administrator

[Exhibit(s) Attached]

EXHIBIT "A"

Attached to
Resolution of Board of Commissioners of Liberty County
Authorizing Temporary Collection of Taxes Pursuant to O.C.G.A. § 48-5-310

December 15, 2016

[FORM PETITION ATTACHED]

IN THE SUPERIOR COURT OF LIBERTY COUNTY

STATE OF GEORGIA

IN THE MATTER OF:)
) CIVIL ACTION FILE
THE 2016 TAX DIGEST FOR) NO. _____
LIBERTY COUNTY)

PETITION FOR ORDER AUTHORIZING TEMPORARY
COLLECTION OF TAXES PURSUANT TO O.C.G.A. § 48-5-310

COMES NOW THE BOARD OF COMMISSIONERS OF LIBERTY COUNTY,
GEORGIA (hereinafter referred to as the "Board") in the above-styled case and, pursuant to
O.C.G.A. § 48-5-310, makes and files this Petition for Order Authorizing Temporary
Collection of Taxes (this "Petition"), as follows:

PARTIES AND JURISDICTION

1.

Liberty County, Georgia (the "County") is a political subdivision of the State of
Georgia created by an Act of the General Assembly of said State (Ga. L. 1935, p. 717).

2.

The Board is the duly constituted and elected governing authority of said County and
is subject to the jurisdiction of this Court.

3.

Except as otherwise provided by the laws of the State of Georgia, the Board is
empowered to levy and collect *ad valorem* taxes upon all property located within its
jurisdiction for those public purposes enumerated in O.C.G.A. § 48-5-220, as well as inter alia
(i) the support and maintenance of education in the County in such amount as is
recommended by the Board of Education of Liberty County not to exceed twenty mills (Ga.

Const. Art. 8, § 6, ¶ D); (ii) the developing and promoting of industry within said County of two (2) mills (Ga. L. 1958, p. 472; Ga. L. 1964, p. 2110); and (iii) the provision of adequate and necessary facilities for medical care and hospitalization to the residents of said County in an amount not to exceed seven mills (O.C.G.A. § 31-7-84).

4.

Pursuant to O.C.G.A. § 48-5-310 (the “Code Section”), the Board is further authorized to bring this Petition seeking the immediate and temporary collection of *ad valorem* taxes, and has so authorized the same by Resolution dated December 15, 2016 (a certified copy of which is attached hereto as Exhibit “A”).

5.

This Court has subject matter jurisdiction over the controversy set forth in this Petition by virtue of the Code Section, as well as Ga. Const. 1983, Art. VI, § IV, ¶ I and O.C.G.A. § 15-6-8.

6.

Pursuant to subsection (i)(1) of the Code Section, the Revenue Commissioner of the State of Georgia, the Honorable Lynnette T. Riley (the “Commissioner”), has been served with a copy of this Petition.

APPLICATION FOR RELIEF

7.

On or about August 4, 2016, Stewart Hunter Housing LLC appealed the determination of taxability made by the Board of Assessors of Liberty County for digest year 2016 with respect to certain properties located on the Ft. Stewart military reservation (collectively, the “Stewart Hunter Tax Appeals”).

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The disputed assessed value of properties involved in the Stewart Hunter Tax Appeals is \$86,057,348.00, which is more than five (5%) percent of the total assessed value of the total taxable digest of the County for 2016 (the same being \$1,548,095,448.00). As of the date hereof, the disputed assessed value of properties implicated in all other pending tax appeals for 2016 totals \$6,258,676.00.

9.

Because of such appeals, the Commissioner is unable to approve the County's digest for 2016, and the same is otherwise not enforceable or collectable by law. See O.C.G.A. § 48-5-304(a).

10.

The fact that the 2016 tax digest for the County has not yet been approved by the Commissioner or otherwise become enforceable is a disability which prevents tax collections from being made or enforced on the digest.

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Upon the information and belief of the Board, it is anticipated that the permanent 2016 tax digest for the County will not be ready for approval by the Board (and the Commissioner) or otherwise become enforceable until sometime during the second quarter of 2017 or later.

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Unless the Court authorizes the immediate temporary collection of 2016 *ad valorem* taxes, the Board will be unable to (i) pay the County's debts as they mature; (ii) pay appropriate salaries of employees, other government officials, and other persons entitled to receive either compensation by or funds from the County as provided by law; (iii) maintain an

orderly and normal function of County business and governmental affairs; (iv) maintain an adequate, proper, or desirable credit rating either to maintain or affect existing or future interest rates on bonded indebtedness or indebtedness on loans incurred or obligated by the Board; or (v) avoid by practical means the suffering of immediate and irreparable injury, loss, damage, or any other significant matter.

13.

Without limiting the foregoing Paragraph, it is further shown that a millage rate must be set without delay so that various constitutional officers of the County may discharge their duties as required by law, to include, without limitation, the sale of motor vehicle tags and mobile home decals, as well as the disbursement of intangible recording and real estate transfer taxes.

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As a basis for establishing, billing, collecting, and otherwise receiving the temporary taxes for 2016, the Board seeks adoption by the Court of the 2016 tax digest, revised to exclude the assessed value of those properties located on the Ft. Stewart military reservation and owned by Stewart Hunter Housing LLC (collectively, the "Stewart Hunter Properties"), all as such digest and values are reflected in the records of the Board of Assessors and Tax Commissioner of the County (sometimes, the "Temporary 2016 Digest").

15.

Consistent with O.C.G.A. § 48-5-310(f)(3), the Board has determined that such basis is the most reasonable and appropriate under the circumstances, in that, *inter alia*, (a) it will best ensure against the collection of surplus taxes; (b) it reflects the status of the Stewart Hunter Properties indicated in the tax digest last approved by the Commissioner (i.e. the 2015

digest); and (c) regardless of the outcome of the Stewart Hunter Tax Appeals, it will allow for minimum reconciliation of collections at the time of submission of the permanent 2016 tax digest.

16.

The last year in which the County had a tax digest approved by the Commissioner was for the year 2015. By this Petition, the Board seeks tax collections for the year 2016.

17.

Based on the aforesaid Temporary 2016 Digest, the County will require the following millage rate(s) for purposes of the 2016 temporary tax:

A. FOR UNINCORPORATED AND INCORPORATED AREAS OF THE COUNTY (EXCLUDING THE CITY OF HINESVILLE)

	<u>Recommending/Levying Authority</u>	<u>Millage</u>
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4.	Liberty County Hospital Authority	3.23 Mills

	TOTAL MILLAGE RATE (for both incorporated and unincorporated areas, excluding the City of Hinesville)	34.469

B. FOR INCORPORATED AREA OF THE COUNTY INCLUDING THE CITY OF HINESVILLE ONLY

	<u>Recommending/Levying Authority</u>	<u>Millage</u>
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	TOTAL MILLAGE RATE (for incorporated area of the County including the City of Hinesville only)	33.649

18.

Approval of such millage rate(s) in connection with the Temporary 2016 Digest will in any case ensure that the "rollback rate" determined in accordance with O.C.G.A. § 48-5-32.1 and related regulations is not exceeded and that no property tax increase results.

19.

The Code Section expressly authorizes this Court to issue an order allowing the immediate and temporary collection of 2016 taxes as sought by the Board.

20.

All exhibits, digest and valuation materials, and other public records of whatever kind attached hereto or referenced in this Petition are hereby made a part hereof as if set forth in full herein.

WHEREFORE, the Board prays for the following:

(a) that the Court set down at the earliest possible time, but in no event earlier than ten (10) days from the date hereof, a hearing in this matter for the purpose of inquiring into the grounds for this Petition and determining whether the conditions authorizing imposition of a temporary tax have been met;

(b) that the Court direct that this Petition be (i) published in the Coastal Courier at least once prior to the hearing scheduled in this matter, and (ii) posted in a prominent place in the County courthouse at all times prior to said hearing;

(c) that upon said hearing, the Court ORDER the immediate and temporary collection of 2016 taxes using as a basis for such collection the Temporary 2016 Digest;

(d) that, to the extent reconciliation is required, the Court further ORDER the rebilling of 2016 *ad valorem* taxes following approval of the permanent 2016 digest by the Board and Commissioner, and direct that any refunds or collections (as the case may be) made necessary by the same be accomplished;

(e) that the Court specifically ORDER that the millage rate(s) requested by the Board hereinabove be declared and established so as to permit the sale of motor vehicle tags and mobile home decals, as well as the disbursement of intangible recording and real estate transfer taxes, and that such millage rate be deemed final for such purposes only; and

(f) that the Board have such other and further relief as may be just and proper under the circumstances to effectuate the collection of 2016 *ad valorem* property taxes.

[Signature of Counsel Appears on Following Page]

[Petition for Collection of 2016 Temporary Taxes – Signature of Counsel]

This 16th day of December, 2016.

~~Respectfully submitted,~~

EXHIBIT ONLY
Do Not Sign

L. KELLY DAVIS
Attorney for Liberty County
Ga. Bar No. 211905
Jones, Osteen & Jones
206 E. Court Street
Hinesville, Georgia 31313
(912) 876-0111
kdavis@jojlaw.com

[Exhibit(s) Attached]

EXHIBIT "A"

Attached to
Petition for Order Authorizing Temporary Collection of Taxes
Pursuant to O.C.G.A. § 48-5-310

For Filing In
In Matter of 2016 Tax Digest for Liberty County
Superior Court of Liberty County, Georgia

[CERTIFIED RESOLUTION OF BOARD ATTACHED]

CERTIFICATION

The undersigned County Administrator of Liberty County, keeper of the records and seal thereof, hereby certifies that the foregoing is a true and correct copy of a resolution approved and adopted by majority vote of the Board of Commissioners of Liberty County at an open public meeting at which a quorum was present, duly called and lawfully assembled on December 15, 2016, the original of which resolution has been entered in the official records of said Board of Commissioners under my supervision and is in my official possession, custody and control.

I further certify that said meeting was held in conformity with the requirements of Title 50, Chapter 14 of the Official Code of Georgia Annotated.

This 15th day of December, 2016.





JOSEPH W. BROWN
County Administrator

FILED - OFFICE OF CLERK
LIBERTY SUPERIOR, STATE
JUV. & MAGISTRATE COURT
2016 DEC 16 AM 10:14

IN THE SUPERIOR COURT OF LIBERTY COUNTY

STATE OF GEORGIA

IN THE MATTER OF:)
)
THE 2016 TAX DIGEST FOR) CIVIL ACTION FILE
LIBERTY COUNTY) NO. _____

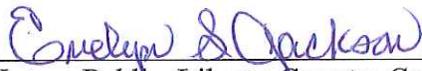
VERIFICATION OF PETITION

PERSONALLY APPEARED before me, an officer duly authorized by law to administer oaths, JOSEPH W. BROWN, who after first being sworn, states that he is the County Administrator for Liberty County and its Board of Commissioners, named as the Petitioner in the within and foregoing Petition for Order Authorizing the Temporary Collection of Taxes Pursuant to O.C.G.A. § 48-5-310, that he has read said Petition, and that the facts contained therein are true and correct (except as to the statements of information and belief, if any, which statements are believed to be true and correct).



JOSEPH W. BROWN, Cnty. Admin.

Sworn to and subscribed before me
as of the 16th day of December, 2016.



Notary Public, Liberty County, Georgia
My Commission Expires: 5/18/20
(NOTARIAL SEAL)



FILED - OFFICE OF CLERK
LIBERTY SUPERIOR, STATE
JUV & MAGISTRATE COURT
2016 DEC 16 AM 10:13

IN THE SUPERIOR COURT OF LIBERTY COUNTY

STATE OF GEORGIA

IN THE MATTER OF:)
)
THE 2016 TAX DIGEST FOR) CIVIL ACTION FILE
LIBERTY COUNTY) NO. _____
)

CERTIFICATE OF SERVICE

Pursuant to O.C.G.A. § 48-5-310 (i)(1), this is to certify that I have this day served the Revenue Commissioner of the State of Georgia in the foregoing matter with a copy of the within Petition for Order Authorizing Temporary Collection of Taxes to:

Honorable Lynnette T. Riley
Commissioner of Revenue
State of Georgia
1800 Century Center Blvd., N.E., Suite 15300
Atlanta, Georgia 30345

by depositing the same in the U.S. Mail with sufficient postage affixed to assure delivery.

This the 16th day of December, 2016.



L. KELLY DAVIS
Attorney for Liberty County
Ga. Bar No. 211905
Jones, Osteen & Jones
206 E. Court Street
Hinesville, Georgia 31313
(912) 876-0111
kdavis@jojlaw.com

COPY

FILED--OFFICE OF CLERK
LIBERTY SUPERIOR, STATE
JUV. & MAGISTRATE COURT
2016 DEC 16 AM 10:12
ah

IN THE SUPERIOR COURT OF LIBERTY COUNTY

STATE OF GEORGIA

IN THE MATTER OF:)	
)	CIVIL ACTION FILE
THE 2016 TAX DIGEST FOR)	NO. <u>2016 V 1048</u>
CITY OF HINESVILLE)	

**PETITION FOR ORDER AUTHORIZING TEMPORARY
COLLECTION OF TAXES PURSUANT TO O.C.G.A. § 48-5-310**

COMES NOW THE MAYOR AND COUNCIL OF THE CITY OF HINESVILLE, GEORGIA (hereinafter collectively referred to as the "Council") in the above-styled case and, pursuant to O.C.G.A. § 48-5-310, makes and files this Petition for Order Authorizing Temporary Collection of Taxes (this "Petition"), as follows:

PARTIES AND JURISDICTION

1.

The City of Hinesville, Georgia (the "City") is a municipal corporation created by an Act of the General Assembly of said State (Ga. L. 1959, p. 2604).

2.

The Council is the duly constituted and elected governing authority of said City and is subject to the jurisdiction of this Court.

3.

Except as otherwise provided by the laws of the State of Georgia, the Council is empowered to levy and collect *ad valorem* taxes upon all property located within its jurisdiction for the purpose of paying the expense of said government.

4.

Pursuant to O.C.G.A. § 48-5-310(j), the Council is further authorized to bring this Petition seeking the immediate and temporary collection of *ad valorem* taxes, and has so authorized the same by Resolution dated December 15, 2016 (a certified copy of which is attached hereto as Exhibit "A").

5.

This Court has subject matter jurisdiction over the controversy set forth in this Petition by virtue of the Code Section, as well as Ga. Const. 1983, Art. VI, § IV, ¶ I and O.C.G.A. § 15-6-8.

6.

Pursuant to subsection (i)(1) of O.C.G.A. § 48-5-310 (the "Code Section"), the Revenue Commissioner of the State of Georgia, the Honorable Lynnette T. Riley (the "Commissioner"), has been served with a copy of this Petition.

APPLICATION FOR RELIEF

7.

Pursuant to O.C.G.A. § 48-5-352, the Council uses as a basis for municipal *ad valorem* tax purposes the fair market value of property within its jurisdiction determined for such property for county *ad valorem* tax purposes.

8.

On or about August 4, 2016, Stewart Hunter Housing LLC appealed the determination of taxability made by the Board of Assessors of Liberty County for digest year 2016 with respect to certain properties located in the unincorporated area of the County on the Ft. Stewart military reservation (collectively, the "Stewart Hunter Tax Appeals").

9.

The disputed assessed value of properties involved in the Stewart Hunter Tax Appeals is \$86,057,348.00, which is more than five (5%) percent of the total assessed value of the total taxable digest of the County for 2016 (the same being \$1,548,095,448.00). As of the date hereof, the disputed assessed value of properties implicated in all other pending County tax appeals for 2016 totals \$6,258,676.00.

10.

Because of such appeals, the Commissioner is unable to approve the County's digest for 2016, and the same is otherwise not enforceable or collectable by law. See O.C.G.A. § 48-5-304(a).

11.

The fact that the 2016 tax digest for the County has not yet been approved by the Commissioner precludes the Council from formally relying on the fair market values contained therein for municipal *ad valorem* tax purposes, and represents a disability which prevents tax collections from being made or enforced on the digest.

12.

Upon the information and belief of the Council, it is anticipated that the permanent 2016 tax digest for the County will not be ready for approval by the Commissioner or otherwise become enforceable until sometime during the second quarter of 2017 or later.

13.

Unless the Court authorizes the immediate temporary collection of 2016 *ad valorem* taxes, the Council will be unable to (i) pay the City's debts as they mature; (ii) pay appropriate salaries of employees, other government officials, and other persons entitled to

receive either compensation by or funds from the City as provided by law; (iii) maintain an orderly and normal function of City business and governmental affairs; (iv) maintain an adequate, proper, or desirable credit rating either to maintain or affect existing or future interest rates on bonded indebtedness or indebtedness on loans incurred or obligated by the Council; or (v) avoid by practical means the suffering of immediate and irreparable injury, loss, damage, or any other significant matter.

14.

Without limiting the foregoing Paragraph, it is further shown that a millage rate must be set without delay so that various constitutional officers of the County may discharge their duties as required by law, to include, without limitation, the sale of motor vehicle tags and mobile home decals, as well as the disbursement of intangible recording and real estate transfer taxes.

15.

As a basis for establishing, billing, collecting, and otherwise receiving the temporary taxes for 2016, the Council seeks adoption by the Court of the 2016 tax digest (and the fair market values set forth therein), revised, at the request of the County, to exclude the assessed value of those properties located on the Ft. Stewart military reservation and owned by Stewart Hunter Housing LLC (collectively, the "Stewart Hunter Properties"), and as the same pertains to properties within the City, all as such digest and values are reflected in the records of the Board of Assessors and Tax Commissioner of the County (sometimes, the "Temporary 2016 Digest").

16.

Consistent with O.C.G.A. § 48-5-310(f)(3), the Council has determined that such basis is the most reasonable and appropriate under the circumstances, in that, it reflects the most accurate and current fair market values of taxable properties located within the City and will allow the Council to avoid significant reconciliation of collections at the time of submission of the permanent 2016 tax digest; it being noted again that the Stewart Hunter Properties are located entirely within the unincorporated area of the County.

17.

The last year in which the County had a tax digest approved (for county or municipal tax purposes) by the Commissioner was for the year 2015. By this Petition, the Council seeks tax collections for the year 2016.

18.

Based on the aforesaid Temporary 2016 Digest, the City will require a millage rate for purposes of the 2016 temporary tax of 11.00 Mills.

19.

Approval of such millage rate in connection with the Temporary 2016 Digest will ensure that the "rollback rate" determined in accordance with O.C.G.A. § 48-5-32.1 and related regulations is not exceeded and that no property tax increase results.

20.

The Code Section expressly authorizes this Court to issue an order allowing the immediate and temporary collection of 2016 taxes as sought by the Council.

All exhibits, digest and valuation materials, and other public records of whatever kind attached hereto or referenced in this Petition are hereby made a part hereof as if set forth in full herein.

WHEREFORE, the Council prays for the following:

(a) that the Court set down at the earliest possible time, but in no event earlier than ten (10) days from the date hereof, a hearing in this matter for the purpose of inquiring into the grounds for this Petition and determining whether the conditions authorizing imposition of a temporary tax have been met;

(b) that the Court direct that this Petition be (i) published in the Coastal Courier at least once prior to the hearing scheduled in this matter, and (ii) posted in a prominent place in the County courthouse at all times prior to said hearing.

(c) that upon said hearing, the Court ORDER the immediate and temporary collection of 2016 taxes using as a basis for such collection the Temporary 2016 Digest;

(d) that, to the extent reconciliation is required, the Court further ORDER the rebilling of 2016 *ad valorem* taxes following approval of the permanent 2016 digest by the Commissioner, and direct that any refunds or collections (as the case may be) made necessary by the same be accomplished;

(e) that the Court specifically ORDER that a millage rate of 11.00 Mills be declared and established so as to permit the sale of motor vehicle tags and mobile home decals, as well as the disbursement of intangible recording and real estate transfer taxes, and that such millage rate be deemed final for such purposes only; and

(f) that the Council have such other and further relief as may be just and proper under the circumstances to effectuate the collection of 2016 taxes.

This 16th day of December, 2016.

Respectfully submitted,



LINNIE L. DARDEN, III
Attorney for the City of Hinesville
Ga. Bar No. 205425
Jones, Osteen & Jones
206 E. Court Street
Hinesville, Georgia 31313
(912) 876-0111
ldarden@jojlaw.com

[Exhibit(s) Attached]

EXHIBIT "A"

Attached to
Petition for Order Authorizing Temporary Collection of Taxes
Pursuant to O.C.G.A. § 48-5-310

For Filing In
In Matter of 2016 Tax Digest for City of Hinesville
Superior Court of Liberty County, Georgia

[CERTIFIED RESOLUTION OF COUNCIL ATTACHED]

**RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF
HINESVILLE, GEORGIA PURSUANT TO O.C.G.A. § 48-5-310
AUTHORIZING THE FILING OF A PETITION SEEKING THE
IMMEDIATE AND TEMPORARY COLLECTION OF 2016 AD
VALOREM TAXES AND FOR OTHER PURPOSES**

WITNESSETH:

WHEREAS, the Mayor and Council of the City of Hinesville (collectively referred to as the “**Council**”) are empowered to levy and collect *ad valorem* taxes upon all taxable property located within the corporate limits of the City of Hinesville (the “**City**”); and

WHEREAS, pursuant to O.C.G.A. § 48-5-352, the Council uses as a basis for municipal *ad valorem* tax purposes the fair market value of property within its jurisdiction determined for such property for county *ad valorem* tax purposes as reflected in the tax digest prepared for Liberty County (the “**County**”); and

WHEREAS, prior to levying and collecting *ad valorem* taxes in any given year, the Revenue Commissioner of the State of Georgia (the “**Commissioner**”) must approve the tax digest on which such taxes are to be based; and

WHEREAS, on or about August 4, 2016, Stewart Hunter Housing LLC appealed the determination of taxability made by the Board of Assessors of Liberty County for digest year 2016 with respect to certain properties located in the unincorporated area of the County on the Ft. Stewart military reservation; and

WHEREAS, as provided in O.C.G.A. § 48-5-304(a), the Commissioner is not currently able to approve the 2016 County tax digest because the assessed value that is in dispute for properties involved in such appeals exceeds five (5%) percent of the total assessed value of the total taxable digest of the County for said year; and

WHEREAS, the fact that the 2016 tax digest for the County has not yet been approved by the Commissioner precludes the Council from formally relying on the fair market values contained therein, and represents a disability which prevents tax collections from being made or enforced on the digest, whether for county or municipal *ad valorem* tax purposes; and

WHEREAS, it is anticipated that the 2016 tax digest for the County will not be ready for approval by the Commissioner or otherwise become enforceable until sometime during the second quarter of 2017 or later; and

WHEREAS, unless the collection of all or a portion of the 2016 *ad valorem* taxes proceeds immediately, the Council will be unable to (i) pay the City’s debts as they mature; (ii) pay appropriate salaries of employees, other government officials, and other

persons entitled to receive either compensation by or funds from the City as provided by law; (iii) maintain an orderly and normal function of City business and governmental affairs; (iv) maintain an adequate, proper, or desirable credit rating either to maintain or affect existing or future interest rates on bonded indebtedness or indebtedness on loans incurred or obligated by the Council; or (v) avoid by practical means the suffering of immediate and irreparable injury, loss, damage, or any other significant matter; and

WHEREAS, a millage rate for municipal *ad valorem* purposes must additionally be set without delay so that various constitutional officers of the County may discharge their duties as required by law, to include, without limitation, the sale of motor vehicle tags and mobile home decals, as well as the disbursement of intangible recording and real estate transfer taxes; and

WHEREAS, in such circumstances, the Council is authorized under O.C.G.A. § 48-5-310 to bring a petition in the Superior Court of Liberty County seeking the immediate and temporary collection of *ad valorem* taxes; and

WHEREAS, the Council has determined and hereby finds that the most reasonable and appropriate basis under the circumstances for establishing, billing, collecting, and otherwise receiving the temporary taxes for 2016, is the 2016 tax digest, revised, at the County's request, to exclude the assessed value of those properties located on the Ft. Stewart military reservation and owned by Stewart Hunter Housing LLC (sometimes, the "**Temporary 2016 Digest**"), and as the same pertains to properties within the City, all as such digest and values are reflected in the records of the Board of Assessors and Tax Commissioner of the County; and

WHEREAS, based on the aforesaid Temporary 2016 Digest, and given that the fair market values of properties within the City are not materially affected by the pending appeals of Stewart Hunter Housing LLC, the Council has determined that a millage rate equal to 11.00 Mills is required for purposes of the 2016 temporary tax; and

WHEREAS, approval of such millage rate in connection with the Temporary 2016 Digest will in any case ensure that the "rollback rate" determined in accordance with O.C.G.A. § 48-5-32.1 and related regulations is not exceeded and that no property tax increase results; and

WHEREAS, the Council has further determined that the filing of such a petition and the imposition and collection of a temporary tax is in the best interest of the residents of the City and is otherwise necessary to ensure the public good and welfare; and

WHEREAS, this Resolution is presented and otherwise considered at a meeting of the Council pursuant to lawful and duly given notice as required by O.C.G.A. 50-14-1 et seq.

NOW, THEREFORE, BE IT RESOLVED, and it is hereby resolved, that the findings and determinations set forth in the foregoing recitals are incorporated in the body of this Resolution in their entirety by this reference.

BE IT FURTHER RESOLVED, and it is hereby resolved, as follows:

1. The Council formally approves the imposition and collection of 2016 temporary *ad valorem* taxes as set forth above and directs the City Attorney to promptly file with the Superior Court of Liberty County, Georgia a petition seeking an order authorizing the same on such terms and in such amounts as provided in that certain Petition for Order Authorizing Temporary Collection of Taxes (the "**Petition**") attached hereto and by this reference made a part hereof for all purposes, or on such other terms and in such other amounts as may be approved by the Mayor in consultation with the City Manager.

2. The Mayor or his designees(s) or agent(s) shall undertake any and all further action as may be necessary or desirable to accomplish the foregoing and effect the imposition and collection of the 2016 temporary taxes, and, following approval by the Commissioner of the permanent 2016 tax digest, shall ensure that said temporary tax is made permanent.

3. Any and all action taken by the Council or its officers or agents prior to the date hereof in connection with the 2016 temporary tax or proposed Petition is hereby ratified and affirmed to the extent necessary to effect the purpose of this Resolution.

4. This Resolution shall take effect immediately upon its adoption and the Clerk shall place public record of this Resolution in the minutes of the Council.

DULY ADOPTED this the 15th day of December, 2016.

CITY OF HINESVILLE, GEORGIA

(OFFICIAL SEAL)

By: _____

Allen Brown, Mayor

Attest: _____

Sarah Lumpkin, City Clerk

[Petition Attached]

EXHIBIT "A"

Attached to
Resolution of Mayor and City Council of Hinesville
Authorizing Temporary Collection of Taxes Pursuant to O.C.G.A. § 48-5-310

Resolution No. 2016-38

[FORM PETITION ATTACHED]

IN THE SUPERIOR COURT OF LIBERTY COUNTY

STATE OF GEORGIA

IN THE MATTER OF:)
) CIVIL ACTION FILE
THE 2016 TAX DIGEST FOR) NO. _____
CITY OF HINESVILLE)

**PETITION FOR ORDER AUTHORIZING TEMPORARY
COLLECTION OF TAXES PURSUANT TO O.C.G.A. § 48-5-310**

COMES NOW THE MAYOR AND COUNCIL OF THE CITY OF HINESVILLE, GEORGIA (hereinafter collectively referred to as the "Council") in the above-styled case and, pursuant to O.C.G.A. § 48-5-310, makes and files this Petition for Order Authorizing Temporary Collection of Taxes (this "Petition"), as follows:

PARTIES AND JURISDICTION

1.

The City of Hinesville, Georgia (the "City") is a municipal corporation created by an Act of the General Assembly of said State (Ga. L. 1959, p. 2604).

2.

The Council is the duly constituted and elected governing authority of said City and is subject to the jurisdiction of this Court.

3.

Except as otherwise provided by the laws of the State of Georgia, the Council is empowered to levy and collect *ad valorem* taxes upon all property located within its jurisdiction for the purpose of paying the expense of said government.

4.

Pursuant to O.C.G.A. § 48-5-310(j), the Council is further authorized to bring this Petition seeking the immediate and temporary collection of *ad valorem* taxes, and has so authorized the same by Resolution dated December 15, 2016 (a certified copy of which is attached hereto as Exhibit "A").

5.

This Court has subject matter jurisdiction over the controversy set forth in this Petition by virtue of the Code Section, as well as Ga. Const. 1983, Art. VI, § IV, ¶ I and O.C.G.A. § 15-6-8.

6.

Pursuant to subsection (i)(1) of O.C.G.A. § 48-5-310 (the "Code Section"), the Revenue Commissioner of the State of Georgia, the Honorable Lynnette T. Riley (the "Commissioner"), has been served with a copy of this Petition.

APPLICATION FOR RELIEF

7.

Pursuant to O.C.G.A. § 48-5-352, the Council uses as a basis for municipal *ad valorem* tax purposes the fair market value of property within its jurisdiction determined for such property for county *ad valorem* tax purposes.

8.

On or about August 4, 2016, Stewart Hunter Housing LLC appealed the determination of taxability made by the Board of Assessors of Liberty County for digest year 2016 with respect to certain properties located in the unincorporated area of the County on the Ft. Stewart military reservation (collectively, the "Stewart Hunter Tax Appeals").

9.

The disputed assessed value of properties involved in the Stewart Hunter Tax Appeals is \$86,057,348.00, which is more than five (5%) percent of the total assessed value of the total taxable digest of the County for 2016 (the same being \$1,548,095,448.00). As of the date hereof, the disputed assessed value of properties implicated in all other pending County tax appeals for 2016 totals \$6,258,676.00.

10.

Because of such appeals, the Commissioner is unable to approve the County's digest for 2016, and the same is otherwise not enforceable or collectable by law. See O.C.G.A. § 48-5-304(a).

11.

The fact that the 2016 tax digest for the County has not yet been approved by the Commissioner precludes the Council from formally relying on the fair market values contained therein for municipal *ad valorem* tax purposes, and represents a disability which prevents tax collections from being made or enforced on the digest.

12.

Upon the information and belief of the Council, it is anticipated that the permanent 2016 tax digest for the County will not be ready for approval by the Commissioner or otherwise become enforceable until sometime during the second quarter of 2017 or later.

13.

Unless the Court authorizes the immediate temporary collection of 2016 *ad valorem* taxes, the Council will be unable to (i) pay the City's debts as they mature; (ii) pay appropriate salaries of employees, other government officials, and other persons entitled to receive either compensation by or funds from the City as provided by law; (iii) maintain an

orderly and normal function of City business and governmental affairs; (iv) maintain an adequate, proper, or desirable credit rating either to maintain or affect existing or future interest rates on bonded indebtedness or indebtedness on loans incurred or obligated by the Council; or (v) avoid by practical means the suffering of immediate and irreparable injury, loss, damage, or any other significant matter.

14.

Without limiting the foregoing Paragraph, it is further shown that a millage rate must be set without delay so that various constitutional officers of the County may discharge their duties as required by law, to include, without limitation, the sale of motor vehicle tags and mobile home decals, as well as the disbursement of intangible recording and real estate transfer taxes.

15.

As a basis for establishing, billing, collecting, and otherwise receiving the temporary taxes for 2016, the Council seeks adoption by the Court of the 2016 tax digest (and the fair market values set forth therein), revised, at the request of the County, to exclude the assessed value of those properties located on the Ft. Stewart military reservation and owned by Stewart Hunter Housing LLC (collectively, the "Stewart Hunter Properties"), and as the same pertains to properties within the City, all as such digest and values are reflected in the records of the Board of Assessors and Tax Commissioner of the County (sometimes, the "Temporary 2016 Digest").

16.

Consistent with O.C.G.A. § 48-5-310(f)(3), the Council has determined that such basis is the most reasonable and appropriate under the circumstances, in that, it reflects the most accurate and current fair market values of taxable properties located within the City and will allow the Council to avoid significant reconciliation of collections at the time of submission of the permanent 2016 tax digest; it being noted again that the Stewart Hunter Properties are located entirely within the unincorporated area of the County.

17.

The last year in which the County had a tax digest approved (for county or municipal tax purposes) by the Commissioner was for the year 2015. By this Petition, the Council seeks tax collections for the year 2016.

18.

Based on the aforesaid Temporary 2016 Digest, the City will require a millage rate for purposes of the 2016 temporary tax of 11.00 Mills.

19.

Approval of such millage rate in connection with the Temporary 2016 Digest will ensure that the "rollback rate" determined in accordance with O.C.G.A. § 48-5-32.1 and related regulations is not exceeded and that no property tax increase results.

20.

The Code Section expressly authorizes this Court to issue an order allowing the immediate and temporary collection of 2016 taxes as sought by the Council.

21.

All exhibits, digest and valuation materials, and other public records of whatever kind attached hereto or referenced in this Petition are hereby made a part hereof as if set forth in full herein.

WHEREFORE, the Council prays for the following:

(a) that the Court set down at the earliest possible time, but in no event earlier than ten (10) days from the date hereof, a hearing in this matter for the purpose of inquiring into the grounds for this Petition and determining whether the conditions authorizing imposition of a temporary tax have been met;

(b) that the Court direct that this Petition be (i) published in the Coastal Courier at least once prior to the hearing scheduled in this matter, and (ii) posted in a prominent place in the County courthouse at all times prior to said hearing.

(c) that upon said hearing, the Court ORDER the immediate and temporary collection of 2016 taxes using as a basis for such collection the Temporary 2016 Digest;

(d) that, to the extent reconciliation is required, the Court further ORDER the rebilling of 2016 *ad valorem* taxes following approval of the permanent 2016 digest by the Commissioner, and direct that any refunds or collections (as the case may be) made necessary by the same be accomplished;

(e) that the Court specifically ORDER that a millage rate of 11.00 Mills be declared and established so as to permit the sale of motor vehicle tags and mobile home decals, as well as the disbursement of intangible recording and real estate transfer taxes, and that such millage rate be deemed final for such purposes only; and

(f) that the Council have such other and further relief as may be just and proper under the circumstances to effectuate the collection of 2016 taxes.

This 16th day of December, 2016.

Respectfully submitted,

EXHIBIT ONLY
Do Not Sign

~~LINNIE L. DARDEN, III~~
Attorney for the City of Hinesville
Ga. Bar No. 205425
Jones, Osteen & Jones
206 E. Court Street
Hinesville, Georgia 31313
(912) 876-0111

[Exhibit(s) Attached]

EXHIBIT "A"

Attached to
Petition for Order Authorizing Temporary Collection of Taxes
Pursuant to O.C.G.A. § 48-5-310

For Filing In
In Matter of 2016 Tax Digest for City of Hinesville
Superior Court of Liberty County, Georgia

[CERTIFIED RESOLUTION OF COUNCIL ATTACHED]

CERTIFICATION

The undersigned City Clerk of the City of Hinesville, Georgia, keeper of the records and seal thereof, hereby certifies that the foregoing is a true and correct copy of a resolution approved and adopted by majority vote of the Mayor and Council of said City at an open public meeting at which a quorum was present, duly called and lawfully assembled on December 15, 2016, the original of which resolution has been entered in the official records of said Mayor and Council under my supervision and is in my official possession, custody and control.

I further certify that said meeting was held in conformity with the requirements of Title 50, Chapter 14 of the Official Code of Georgia Annotated.

(OFFICIAL SEAL)



Sarah R. Lumpkin
SARAH LUMPKIN, City Clerk
City of Hinesville, Georgia

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2016 DEC 16 AM 10:14

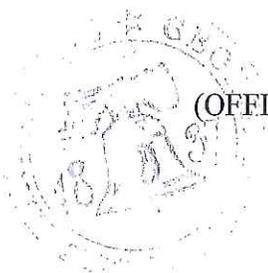
IN THE SUPERIOR COURT OF LIBERTY COUNTY

STATE OF GEORGIA

IN THE MATTER OF:)
)
THE 2016 TAX DIGEST FOR) CIVIL ACTION FILE
) NO. _____
CITY OF HINESVILLE)

VERIFICATION OF PETITION

PERSONALLY APPEARED before me, an officer duly authorized by law to administer oaths, BILLY EDWARDS, who after first being sworn, states that he is the City Manager of the City of Hinesville, Georgia, named, through its Mayor and Council, as the Petitioner in the within and foregoing Petition for Order Authorizing the Temporary Collection of Taxes Pursuant to O.C.G.A. § 48-5-310, that he has read the said Petition, and that the facts contained therein are true and correct (except as to the statements of information and belief, if any, which statements are believed to be true and correct).



(OFFICIAL SEAL)

Billy Edwards
BILLY EDWARDS, City Manager

Sworn to and subscribed before me
as of the 16th day of December, 2016.

Christina Cox DeLoach
Notary Public, Liberty County, Georgia
My Commission Expires: 10/08/19
(NOTARIAL SEAL)



IN THE SUPERIOR COURT OF LIBERTY COUNTY

STATE OF GEORGIA

FILED - OFFICE OF CLERK
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JUV. & MAGISTRATE COURT
2016 DEC 16 AM 10:13

IN THE MATTER OF:)
)
THE 2016 TAX DIGEST FOR) CIVIL ACTION FILE
) NO. _____
CITY OF HINESVILLE)

CERTIFICATE OF SERVICE

Pursuant to O.C.G.A. § 48-5-310 (i)(1), this is to certify that I have this day served the Revenue Commissioner of the State of Georgia in the foregoing matter with a copy of the within Petition for Order Authorizing Temporary Collection of Taxes to:

Honorable Lynnette T. Riley
Commissioner of Revenue
State of Georgia
1800 Century Center Blvd., N.E., Suite 15300
Atlanta, Georgia 30345

by depositing the same in the U.S. Mail with sufficient postage affixed to assure delivery.

This the 16th day of December, 2016.



LINNIE L. DARDEN, III
Attorney for the City of Hinesville
Ga. Bar No. 205425
Jones, Osteen & Jones
206 E. Court Street
Hinesville, Georgia 31313
(912) 876-0111
ldarden@jojlaw.com

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2016 DEC 16 AM 10:13
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IN THE SUPERIOR COURT OF LIBERTY COUNTY

STATE OF GEORGIA

IN THE MATTER OF:)	
)	CIVIL ACTION FILE
THE 2016 TAX DIGEST FOR)	NO. <u>2016V1047</u>
LIBERTY COUNTY)	

IN THE MATTER OF:)	
)	CIVIL ACTION FILE
THE 2016 TAX DIGEST FOR)	NO. <u>2016V1048</u>
CITY OF HINESVILLE)	

JOINT MOTION FOR CONSOLIDATED HEARING

COME NOW THE BOARD OF COMMISSIONERS OF LIBERTY COUNTY, GEORGIA (hereinafter referred to as the "Board") and the MAYOR AND COUNCIL OF THE CITY OF HINESVILLE, GEORGIA (hereinafter referred to as the "Council"), Petitioners in the above-styled cases, and, pursuant to O.C.G.A. § 9-11-42(a), jointly move the Court to consolidate said actions for the purpose of conducting the hearing required under O.C.G.A. § 48-5-310 on the ground that the two actions involve common questions of law and fact concerning imposition of the temporary tax sought therein; provided that said consolidation be limited to this purpose only and that following the hearing in this matter, the Court issue two (2) separate and distinct orders in each of the aforementioned cases.

As authority for this Joint Motion for Consolidated Hearing, the Board and Council cite O.C.G.A. § 9-11-42 which provides for consolidation as sought herein on consent of the parties.

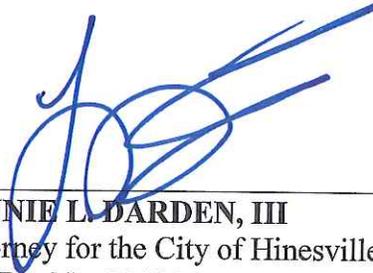
WHEREFORE, the Board and the Council, by and through their legal counsel, jointly pray that this Motion be granted and that the Court consolidate these two cases for the limited purpose of conducting the hearing required under O.C.G.A. § 48-5-310.

This 16th day of December, 2016.

Respectfully submitted,



L. KELLY DAVIS
Attorney for Liberty County, Georgia
Ga. Bar No. 211905
Jones, Osteen & Jones
206 E. Court Street
Hinesville, Georgia 31313
(912) 876-0111



LINNIE L. DARDEN, III
Attorney for the City of Hinesville
Ga. Bar No. 205425
Jones, Osteen & Jones
206 E. Court Street
Hinesville, Georgia 31313
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IN THE SUPERIOR COURT OF LIBERTY COUNTY

STATE OF GEORGIA

IN THE MATTER OF:)
)
THE 2016 TAX DIGEST FOR)
LIBERTY COUNTY)

CIVIL ACTION FILE
NO. 2016 V 1047

IN THE MATTER OF:)
)
THE 2016 TAX DIGEST FOR)
CITY OF HINESVILLE)

CIVIL ACTION FILE
NO. 2016 V 1048

CONSENT ORDER

The above and foregoing cases having been filed in accordance with O.C.G.A. § 48-5-310, and it appearing to the Court that there are common questions of law and fact in said cases and that the ends of justice will be served by a consolidation of these actions for the purpose of conducting the hearing required under said Code Section, and that counsel for all parties have consented hereto,

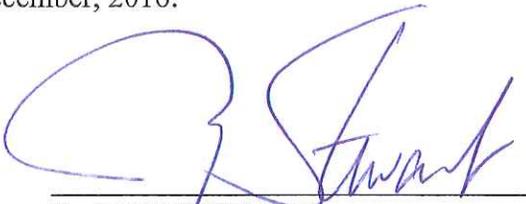
IT IS HEREBY ORDERED that the above-styled actions are consolidated for the limited purpose of conducting the hearing required under O.C.G.A. § 48-5-310, and that these actions shall continue under their separate and distinct styles and captions except for such purpose, in which case the joint style and caption set forth above shall be used.

IT IS FURTHER ORDERED that the consolidated hearing in these matters be heard before this Court on the 29th day of December, 2016 at 9:00 o'clock a.m.

IT IS FURTHER ORDERED, that the Board and Council cause their respective Petitions filed in this matter to be (i) published in the Coastal Courier at least once prior to the

hearing scheduled in this matter, and (ii) posted in a prominent place in the County courthouse at all times prior to said hearing.

SO ORDERED this 16th day of December, 2016.



D. JAY STEWART
Judge, Atlantic Judicial Circuit
Liberty County Superior Court