

Temporary Billing

The fall of the year is when taxes are normally billed and due. The governing authorities are used to this routine and schedule their budget and financial needs to coincide with the billing and collecting of taxes. This year, the process will be different since we do not have an approved tax digest. The Tax Digest generally means one of two things. It is a listing of all the properties in the county and lists the owners and the values of each property. It is also the total amount of tax revenue to be billed and collected using the values of properties and mill rates set by the governing authorities.

The County's recent revaluation generated a greater number of appeals than that allowed for our tax digest to be approved by the State's Revenue Department. Since our digest cannot be approved, we cannot bill and collect taxes at this time as we would normally. By not billing and collecting taxes at this normal time, the governing authorities could experience problems financially. To prevent any financial problems, the County has the authority under state law to ask the Superior Court to grant an order for a temporary collection of taxes based on the last approved digest. The purpose of the temporary billing of taxes is to collect money for the governing authorities to use to operate until the 2009 tax digest can be approved. The temporary billing will allow the Tax Assessor's Office sufficient time to resolve the appeals and help the governing authorities financially.

A court order for the temporary collection of taxes has been granted by a Bibb County Superior Court judge. The order will dictate what will be billed in the temporary billing. The mill rate and values to use for the temporary billing are also stated in the order. Many issues and factors will affect the temporary billing, making it a patch or temporary fix only, until the 2009 tax digest can be finalized. The temporary collection or billing is simply that, *temporary*.

The Tax Assessor's Office is still responsible for completing the determination of values to be used. The governing authorities must still set a mill rate once the values have been determined. Once the values have been finalized and the mill rates established, the Tax Commissioner's Office will submit the digest for approval to the State's Revenue Department. When the digest has been approved, the Tax Commissioner's Office will finalize the billing and collecting of taxes. Taxpayers will either receive a bill for the balance owed on their 2009 taxes or will receive a refund if an overpayment has been made.

Q. Do taxpayers have to pay the temporary bill?

A. Yes. The temporary bill must be paid.

Q. What will happen if a taxpayer does not pay the temporary bill?

A. Interest and penalties will be applied to any unpaid taxes billed on the temporary bill after the due date.

Q. How will the temporary tax bills be calculated?

A. The temporary tax bills will be based on the 2009 values and a rollback millage rate.

Q. Will the temporary bill be the only bill taxpayers will receive if they did not appeal their 2009 reassessment?

A. Once the 2009 digest is finalized, all properties will receive an additional bill for any difference or a refund for any overpayments.