



MEMORANDUM

Jon Caime,
County Administrator
January 24, 2013

TAX DIGEST BILLING FOR 2009, 10, 11 AND 12

Hart County collects property taxes each year from property owners. The amount of a property owner's taxes is based on the value of the property as determined from the Hart County Board of Assessors. Each year the Tax Assessors sends a property owner their assessment notice which is a notice to the property owner on what the Tax Assessors determines their property value should be. Property owners can appeal their tax assessed value.

Collectively all the property values are compiled into a tax digest which the Cities, Board of Education, and Board of Commissioners then use to determine a millage rate in order to collect enough tax money to operate.

Hart County has been collecting property taxes on a temporary digest for the past 4 years due to the fact that numerous property owners appealed the 2009 tax digest assessments. The 2009 tax digest was finalized in November of 2011 and millage rates for the final digest were set then. The County is required to create a final 2009 bill for property owners. A property owner's final bill for 2009 will be the difference between what a taxpayer paid on the temporary 2009 tax bill in 2009 and what the final 2009 tax digest value taxes owed are. Some taxpayers will receive a refund and some taxpayers will owe additional taxes. A few taxpayers will owe nothing due to the fact that their temporary bill was about the same as the their final bill (within \$5). The final bills for 2009 will be sent with the final bills for 2010 and 2011.

The 2010 and 2011 final bills have not yet been determined due to the fact that the 2010 and 2011 final tax digests are not yet complete. It is anticipated that the 2010 final tax digest will be completed in the next few weeks. Once the 2010 final digest is complete, the Hart County Board of Education and the Hart County Board of Commissioners will set millage rates for that final digest. The Georgia Department of Revenue will then have to approve this for final billing.

Upon approval for final billing on the 2010 digest from the Georgia Department of Revenue, the Hart County Board of Education and the Hart County Board of Commissioners will set millage rates for the final 2011 digest. The Georgia Department of Revenue will then have to approve the 2011 digest for final billing. Upon approval of the 2011 digest for final billing the final bills/refunds for 2009, 2010 and 2011 will be sent to taxpayers.

At this point we do not know how long this process will take but we are hopeful we can have the final bills for 2009, 2010 and 2011 sent out by June of 2013.

Taxpayers will not need to be concerned with a final billing for the 2012 temporary tax digest. The 2012 temporary tax digest was based on the 2012 property values so the County will not need to create a final tax bill for 2012.

2009, 2010, 2011 Final Tax Billing

