RESOLUTION

WHEREAS, the assessment made on various Utilities and Carriers by the Office of State Assessed Properties for the year 2009 will not be the city until about 2010; and

WHEREAS, its is necessary that the City Treasurer prepare tax bills for these Utilities Carriers in order that the 2009 taxes of those taxpayers can be collected during the collection dates for the other Ad Valorem taxes; and

WHEREAS, it is for the certified assessment to be used as a tentative assessment for the purposes mentioned above.

N**OW, THEREFORE, BE IT RESOLVED,** by the Council of the City of Memphis, that the City Treasurer be and is hereby directed to prepare tax bills for the various Utilities and Carriers utilizing the last certified assessment as of June 30, 2008 and that upon receipt of the certified 2009 assessment of the Office of State Assessed Properties or its successor the Treasurer be and is hereby directed and authorized to bill the said taxpayers for an increase in the 2009 assessment over the 2008 assessment., or make appropriate adjustments therein; and that he/she be further directed and authorized to refund any amounts paid by said taxpayer in excess of their certified 2009 Office of State Assessed Properties assessment.