COUNTY DEPARTMENT AGENDA REQUEST

Department:	Tax Assessors	Presenter(s):	Joel T. Benton
Meeting Date:	Thursday, January 14, 2010	Type of Request:	Consent

Wording for the Agenda:

Approval of recommendations by the Tax Assessors' Office regarding requests for tax refunds.

Background/History/Details:

When a taxpayer feels that an error has occurred with respect to taxes paid to Fayette County on Real Estate and Personal Property tax bills, they have the right to request a Refund under O.C.G.A. 48-5-380. This request is given to the Tax Assessors' Office to be reviewed in detail and the appropriate recommendation(s) are then forwarded to the Board of Commissioner's for their final approval of said requests, since the Board of Commissioners is the only body empowered to grant tax refunds or abatements.

What action are you seeking from the Board of Commissioners?

Approval of recommendations as presented by the Tax Assessors' Office.

If this item requires funding, please describe:

Any funding required will be for those refund requests where the overpayment of taxes (voluntarily or involuntarily) was a direct result of erroneous assessments and taxes have already been collected from the taxpayer(s).

Has this issue come before the Commissioners in the past?	Yes	If so, when?	Periodically through the year(s)
Do you need audio-visual for the presentation?	No	Back-up Material Submitted?	Yes

STAFF USE ONLY

Approved by Finance	Yes	Reviewed by Legal	Yes
Approved by Purchasing	Not Applicable	Approved by County Clerk	Yes
Administrator's Approval	Yes		

Staff Notes: