Consent Agenda #3

COUNTY AGENDA REQUEST

Department:	Tax Assessors	Presenter(s):	Tax Assessor Joel T. Benton
Meeting Date:	Thursday, September 11, 2014	Type of Request:	Consent

Wording for the Agenda:

Approval of the disposition of tax refunds, as recommended by the Tax Assessor's Office, in the aggregate amount of $543.55.

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 in order 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.

What action are you seeking from the Board of Commissioners?

Approval of the disposition of tax refunds, as recommended by the Tax Assessor's Office, in the aggregate amount of $543.55.

If this item requires funding, please describe:

The funding required will be for those refund requests where the overpayment of taxes (voluntarily or involuntarily) was a direct result of property that had previously been erroneously assessed and taxes have already been collected from the taxpayer(s).

Has this request been considered within the past two years?	Yes	If so, when?	Periodically through the year(s)
Is Audio-Visual Equipment Required for this Request?*	No	Backup Provided with Request?	Yes

**** All audio-visual material must be submitted to the County Clerk's Office no later than 48 hours prior to the meeting. It is also your department's responsibility to ensure all third-party audio-visual material is submitted at least 48 hours in advance.***

Approved by Finance	Yes	Reviewed by Legal	No
Approved by Purchasing	Not Applicable	County Clerk's Approval	Yes
Administrator's Approval			

Staff Notes:

Refund Requests	BOC		09.11.2014			
Taxpayer	**Year(s)**	**Property**	**Basis for Request**	**Recommend**	**Reason**	**Amount**
Slaton, Michael Parcel #07-27 -001	2013 2012 2011	Residential	On June 25, 2014 taxpayer came in to notify us that our records reflected wrong acerage for their property. (8 Acres)	Deny	Prior legal description on taxpayer's Quitclaim Deed was incorrect. New survey showing 4.43 acres provided by taxpayer to correct acreage was never legally recored with county clerk. Therefore, it is recommended that a refund for prior years be denied. The property record has been corrected to 4.43 acres for tax year 2014 and forward based on unrecorded survey.	2013 - $265.56 2012 - $264.80 2011 - $274.93
Westmoreland, Kathi (etal) Parcel #04-1301-050	2013 2012 2011	Commercial	On July 1, 2014 taxpayer came in to notify us that our records reflected incorrect value for their property.	Approve	Upon research, Right-of-Way deeds had taken most of the property and the taxpayer was left with .03 acres of unbuildable property.	2013 - $174.30 2012 - $173.84 2011 - $195.41
Number of Refund Requests	**6**					
Number of Recommended Approvals	**3**					
Amount Requested	**$1,348.84**					
Amount Recommended to Refund	**$543.55**					