# COUNTY AGENDA REQUEST

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| Department: | Tax Assessors | Presenter(s): | Joel T. Benton |
| Meeting Date: | Thursday, February 26, 2015 | Type of Request: | Consent |

Wording for the Agenda:

Approval of the disposition of tax refunds, in an aggregate amount of $4,151.43, as recommended by the Tax Assessor's Office.

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.

Requests from Allan and Penny Barber, Steven Hayne, Jeff Lindsey Communities, Inc., JR Homes of Alabama, LLC., and Ballard Terrace, LLC. are recommended for approval by staff. This aggregate amount recommended for refund is $4151.43.

A second request from Mr. Steven Hayne, in the amount of $84.51 is recommended for denial.

What action are you seeking from the Board of Commissioners?

Approval of the disposition of tax refunds, in an aggregate amount of $4,151.43, as recommended by the Tax Assessor's Office.

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).

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| 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.***

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

Staff Notes:

| Refund Requests | BOC | | 2/26/2015 | | | |
|---|---|---|---|---|---|---|
| **Taxpayer** | **Year(s)** | **Property** | **Basis for Request** | **Recommendation** | **Reason** | **Amount Per Year** |
| Barber, Allan & Penny (05-3703-017) | 2012 2013 2014 (Partial) | Residential | Homestead exemption was removed in error. | Approve | Homestead exemption was removed in error. | 2012 - $87.06 2013 - $87.55 2014 - $86.89 |
| Hayne, Steven (04-08-088) | 2012 2013 2014 (Partial) | Residential | Homestead exemption was removed in error. | Approve | Homestead exemption was removed in error. | 2012 - $87.05 2013 - $87.54 2014 - $86.89 |
| Hayne, Steven (04-08-088) | 2011 (Partial) | Residential | Homestead exemption was removed in error. | Deny | Recommending denial per beyond three year time period. | 2011 - $84.51 |
| Jeff Lindsey Communities, Inc. (6 lots) | 2014 (Partial) | Residential | Sales price not matched | Approve | Vacant residential lot sales builder/builder that sales price was not matched | 2014 - $1,056.42 |
| JR Homes of Alabama, LLC. (14 lots) | 2014 (Partial) | Residential | Sales price not matched | Approve | Vacant residential lot sales builder/builder that sales price was not matched | 2014 - $2,395.96 |

| Refund Requests | BOC | | 2/26/2015 | | | |
|---|---|---|---|---|---|---|
| Ballards Terrace, LLC (04-4211-010) | 2014 (Partial) | Residential | Clerical error in processing deed, wrong ownership was transferred | Approve | To correct ownership and value | 2014 - $176.07 |
| **Total Number Requested** | **10** | | | | | |
| **Total Amount Requested** | **$4,235.94** | | | | | |
| **Total Number Approved** | **9** | | | | | |
| **Total Amount Recommended for Approval** | **$4,151.43** | | | | | |