COUNTY AGENDA REQUEST

Department:	Tax Assessors	Presenter(s):	Joel T. Benton, Chief Appraiser
Meeting Date:	Thursday, May 28, 2015	Type of Request:	Consent

Wording for the Agenda:

Approval of the Tax Assessor's Office recommendation to deny the disposition of 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 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 for tax refunds from Carol Ann Beliveau are recommended for DENIAL. The taxpayer contacted the Tax Assesor's Department to advise she felt there was a discrepancy in the records since she believed the records did not reflect the correct square footage based on a recent appraisal for refinance. The property valuation has been based on the original appraiser's field inspection since the property was built in 1983. Assessment Notices have been generated for this property each year there has been an increase in value, and subsequently, every years since 2011, regardless of value change. The taxpayer never filed a Return of Value nor appealed the value based on "incorrect" data. This was not deemed to be a factual/clerical error by the Board of Assessors.

Appraisal staff was allowed inside the property to physically measure upstairs and the square footage has been adjusted for 2015 and forward.

What action are you seeking from the Board of Commissioners?

Approval of the Tax Assessor's Office recommendation to deny the disposition of tax refunds.

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	
Administrator's Approval			

Staff Notes:

Refund Requests	BOC		5/28/2015			
Owner/Parcel	**Year(s)**	**Property**	**Basis for Request**	**Recommendation**	**Reason**	**Amount Per Year**
Beliveau, Carol Ann 07-1726-007	2012 2013 2014	Residential	Taxpayer advised we did not have the correct square footage based on a recent appraisal for refinance. Appraisal staff was allowed inside the property to physically measure upstairs and the square footage has been adjusted for 2015 and forward.	Deny	The Taxpayer contacted our office to advise she felt there was a discrepancy in our records. The property valuation has been based on the original appraiser's field inspection since the property was built in 1983. Assessment Notices have been generated for this property each year there has been an increase in value, and subsequently, every year since 2011, regardless of value change. Taxpayer never filed a Return of Value nor appealed the value based on "incorrect" data. As this was not deemed to be a factual/clerical error by the Board of Assessors, the adjustment will apply to 2015 and forward.	2012 - $244.14 2013 - $239.54 2014 - $274.24
Total Number Requested	**3**					
Total Amount Requested	**$757.92**					
Total Number Approved	**0**					
Total Amount Recommended for Approval	**$0.00**					