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COUNTY DEPARTMENT AGENDA REQUEST

Department/Division: Tax Assessor

Department Head: Joel T. Benton

Presenter, if needed: Joel T. Benton

Preferred Meeting Date: Wednesday, December 3, 2008

Wording for the Agenda:

Approval of staff's recommendation for the disposition of tax refund requests submitted by taxpayers in accordance with O.C.G.A. 48-5-380.

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. These requests are forwarded to the Tax Assessor's Office to be reviewed in detail and the appropriate recommendation(s) are then provided to the Board of Commissioners for the final disposition of said requests, since the Governing Authority is the only entity allowed by law to authorize tax refunds, should a refund be recommended.

What action are you seeking from the Board of Commissioners?

Approval of recommendations regarding requests from taxpayers for refunds, as submitted 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).

Has this issue come before the Commissioners in the past? Yes

If so, when? Periodically through the years

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? Yes

Approved by Administrative Staff? Yes

Staff Notes

Administrator's Approval Yes

Confirmed Meeting Date Wednesday, December 3, 2008

- ○ Recognition/ Presentation
- ○ Public Hearing
- ○ Old Business
- ○ New Business
- ◉ Consent
- ○ Report
- ○ Other