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COUNTY DEPARTMENT AGENDA REQUEST

Department/Division: Tax Assessors Office

Department Head: Joel T. Benton

Presenter, if needed: Joel T. Benton

Preferred Meeting Date: April 9, 2009

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.

See attached chart describing requests and recommended actions.

What action are you seeking from the Board of Commissioners?

Vote to accept the recommendations of the Tax Assessors' Office regarding requests for 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 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

- (●) Finance Review Complete
- (●) Purchasing Review Complete
- (●) Legal Review Complete
- (●) Administrative Staff Review Complete

Administrator's Approval Yes

Confirmed Meeting Date Thursday, April 9, 2009

- ( ) Recognition/ Presentation
- ( ) Public Hearing
- ( ) Old Business
- ( ) New Business
- (●) Consent
- ( ) Report
- ( ) Other