COUNTY DEPARTMENT AGENDA REQUEST

Department:	Tax Assessors	Presenter(s):	Joel T. Benton
Meeting Date:	Thursday, October 22, 2009	Type of Request:	Consent

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 Assessor's Office to be reviewed in detail and the appropriate recommendation(s) are then forwarded to the Board of Commissioners for their final approval of said requests. The Governing Authority (Board of Commissioners) is the only body empowered to issue tax refunds.

See attached chart describing requests and recommended actions.

What action are you seeking from the Board of Commissioners?

Vote to accept or reject the recommendations of the Tax Assessor's 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
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	Not Applicable	Approved by County Clerk	Yes
Administrator's Approval	Yes		

Staff Notes: