COUNTY DEPARTMENT AGENDA REQUEST

Department:	Tax Assessors	Presenter(s):	Joel T. Benton
Meeting Date:	Thursday, September 23, 2010	Type of Request:	Consent

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 year(s)
Do you need audio-visual for the presentation?	No	Back-up Material Submitted?	Yes

STAFF USE ONLY

Approved by Finance	Yes	Reviewed by Legal	
Approved by Purchasing	Not Applicable	Approved by County Clerk	Yes
Administrator's Approval	Yes		

Staff Notes:

Refund Requests	BOC		Pending			
Taxpayer	**Year(s)**	**Property**	**Basis for Request**	**Recommend**	**Reason**	**Amount**
McAdams, Cecil (05-32 -052)	2009	Commercial	On 08/28/2008, Mr. McAdams property was re-zoned to flood plain	Approve	Per Fayette County Storm Water Maps of 08/28/2008, Mr. McAdams property is now in flood plain - Zone A	$1,529.88
Brent West Villages (07-35-055)	2009	Residential	Annexation into Peachtree City was appealed changing Tax District and Zoning	Approve	Annexation was denied	$623.54
Brent West Villages (07-45-003)	2009	Residential	Annexation into Peachtree City was appealed changing Tax District and Zoning	Approve	Annexation was denied	$22,320.79
Brent West Villages (07-35-056)	2009	Residential	Annexation into Peachtree City was appealed changing Tax District and Zoning	Approve	Annexation was denied	$498.01
Mahathey, Eugene W. & Cheryl A. (04-34-086)	2007 2008 2009	Residential	Structure was valued with Finished Basement	Approve	Visited Parcel and found that basement was actually unfinished	2007 - $149.09 2008 - $148.06 2009 - $192.17
Hangar 74 (P2002-0644)	2008 (2008-51674)	Business Personal Property	New owner (Tavern 74) requesting refund for duplicate payment.	Approve	Duplicate bill for account number P2007-0100, Bill #2008-53587 - Taxpayer provided copy of paid check.	$1,808.54
Number of Requests	**8**					
Number of Recommended Approvals	**8**					
Number of Denials	**0**					
Amount Requested	**$27,270.08**					
Amount Recommended to Refund	**$27,270.08**					