COUNTY DEPARTMENT AGENDA REQUEST

Department:	Tax Assessors	Presenter(s):	Joel T. Benton
Meeting Date:	Thursday, March 10, 2011	Type of Request:	Consent

Wording for the Agenda:

Approval of staff's recommendation for the disposition of requests for real estate and personal property 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 action.

The Board of Commissioners is the only legal body authorized to issue tax refunds or abatements. The Board awaits an evaluation from the Assessors Office before scheduling these matters for action. The law limits refunds/abatements to be issued that are more than three years old, regardless of the situation surrounding the request.

What action are you seeking from the Board of Commissioners?

Motion to approve recommendations from the Tax Assessors Office concerning specific requests for tax refunds, as presented.

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

Staff Notes: