COUNTY AGENDA REQUEST

Department:	Tax Assessors	Presenter(s):	Joel T. Benton
Meeting Date:	Thursday, August 15, 2013	Type of Request:	Consent

Wording for the Agenda:

Approval of the disposition of tax refunds as recommended by the Tax Assessor's Office.

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 approval of said requests.

The amount recommended to be refunded by the Tax Assessor is $2,517.37.

What action are you seeking from the Board of Commissioners?

Approval of the disposition of tax refunds as recommended 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 request been considered within the past two years?	Yes	If so, when?	Periodically through the year(s)
Is Audio-Visual Equipment Required for this Request?*	No	Backup Provided with Request?	Yes

**** All audio-visual material must be submitted to the County Clerk's Office no later than 48 hours prior to the meeting. It is also your department's responsibility to ensure all third-party audio-visual material is submitted at least 48 hours in advance.***

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

Staff Notes:

Refund Requests	BOC		Pending			
Taxpayer	**Year(s)**	**Property**	**Basis for Request**	**Recommend**	**Reason**	**Amount**
Brown, Ann Randolph [redacted]	2012	Residential	L3 quaified exemption applied for 02/10/2011 was not applied to 2012 tax bill.	Approve	System error resulted in qualified L3 exemption not loading for 2012. Entering exemption for 2013.	$877.13
Gerresheimer Regensburg GMBH Holding Company [redacted]	2010 2011	Business	Clerical error by appraisal staff when reqrouping assets from Group 1 to Group 2 resulted in over valuation of equipment.	Approve	Clerical error resulted in over valuation of equipment when regrouping. Assets older than seven years were not broken down into their acquisition years which applied wrong composite factors for those assets and resulting in over valuation of equipment.	2010 - $1,095.49 2011 - $544.75
Total Amount Requested	**$2,517.37**					
Number of Recommended Approvals	**3**					
Number of Denials	**0**					
Amount Recommended to Refund	**$2,517.37**					