COUNTY AGENDA REQUEST

Department:	Tax Assessors	Presenter(s):	Tax Assessor Joel T. Benton
Meeting Date:	Tuesday, October 7, 2014	Type of Request:	Old Business

Wording for the Agenda:

Consideration of the disposition of tax refunds in the amount of $543.55. This item was tabled at the September 11, 2014 Board of Commissioners meeting.

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 Board of Assessors has recommended a refund for Ms. Westmoreland in the amount of $543.55 based on Commercial valuation. However, the property, although designated as "Commercial" should have been designated as "Office-Institutional", or O-I.

Fayette County's Attorney recommends approval of the refund request based on an O-I designation and valuation; lowering the refund by approximately 8% to $497.82.

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, in the aggregate amount of $497.82

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	No
Approved by Purchasing	Not Applicable	County Clerk's Approval	Yes
Administrator's Approval			

Staff Notes:

Refund Requests	BOC		10.07.2014				
Taxpayer	**Year(s)**	**Property**	**Basis for Request**	**Recommendation**	**Reason**	**Amount Per Year**	**Total**
Slaton, Michael Parcel #07-27 -001	2013 2012 2011	Residential	On June 25, 2014 taxpayer came in to notify us that our records reflected wrong acerage for their property. (8 Acres)	Deny	Prior legal descrip ion on taxpayer's Quitclaim Deed was incorrect. New survey showing 4.43 acres provided by taxpayer to correct acreage was never legally recored with county clerk. Therefore, it is recommended that a refund for prior years be denied. The property record has been corrected to 4.43 acres for tax year 2014 and forward based on unrecorded survey.	2013 - $265.56 2012 - $264.80 2011 - $274.93	$805.29
Westmoreland, Kathi (etal) Parcel #04-1301-050	2013 2012 2011	Commercial	On July 1, 2014 taxpayer came in to notify us that our records reflected incorrect value for their property.	Approve	Parcel 04-1301-050 was created in 2004 based on a 2003 Warranty Deed that excluded this strip of land from he original legal description of parcel 04-1301-020 (neither the buyer nor the seller was aware that this portion of land did not transfer with parcel 04-1301-020). The Tax Assessors office created a new parcel based on he exclusion in the Warranty Deed and assigned to it a commercial value. This property was actually zoned O&I (Office and Institutional) and, at most, should have been valued accordingly. However, upon a more thorough review (via this refund request) the Board of Tax Assessors has deemed that this property should have been assigned a nominal value due to its odd shape, required setbacks, negligible size and he considerable encroachment by the county road; thus rendering this parcel, in its current state, unable to qualify for any permits, which would allow the owner to perform any structural improvements on the property since its creation in 2004.	2013 - $174.30 2012 - $173.84 2011 - $195.41	$543.55
Number of Refund Requests	**6**						
Number of Recommended Approvals	**3**						
Amount Requested	**$1,348.84**						
Amount Recommended to Refund	**$543.55**						

Floyd Jones

Subject: FW: Tax Refund

From: Joel Benton
Sent: Wednesday, October 01, 2014 11:28 AM
To: Steve Rapson
Subject: RE: Tax Refund

If the value were O&I instead of Commercial or Nominal $500 value:

Tax Year	Commercial Value	O&I Value	Refund Based on O&I Value	Refund Based on $500 Value
2013	$14,120	$1,633	$159.80	$174.30
2012	$14,120	$1,633	$159.38	$173.84
2011	$16,000	$1,830	$178.64	$195.41
-	-	**Total Refund**	**$497.82**	**$543.55**

Sincerely,

Joel T. Benton
Fayette County Board of Assessors
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