COUNTY DEPARTMENT AGENDA REQUEST

Department:	Tax Assessor	Presenter(s):	Joel T. Benton/ Scott Bennett
Meeting Date:	Thursday, June 25, 2009	Type of Request:	New Business

Wording for the Agenda:

David and Sandra Rosa have requested a hearing before the Board of Commissioners concerning a request for tax refunds.

Background/History/Details:

The law allows a taxpayer the right to a "hearing" or "conference" with the Board of Commisisoners when h/sh believes an error has occurred in their property tax billing. The Rosa house (Parcel # 04-0702-004) was assessed as 100% complete beginning in 2002, however, at the Rosa's request, the house was measured for accuracy on March 24, 2009. It was discovered that the house was originally and erroneously assessed with 4,160 heated square feet but should have been assessed for only 3,560 heated square feet- a difference of 600 heated square feet.

In accordance with O.C.G.A 48-5-380(b), the Board of Assessors recommends approval of the refund request for the previous three years. The aggregate amount recommended for approval is $2,064.25 ($658.29 for year 2006; $683.51for year 2007; $722.45 for year 2008). The Board of Assessors further recommends denial of the refund request for all years prior to the year 2006. The aggregate amount recommended for denial is $2,549.07 ($602.68 for year 2002; $640.59 for year 2003; $653.17 for year 2004; $652.63 for year 2005).
This is not a "public" hearing but is an opportunity for the taxpayers to present their request personally.

What action are you seeking from the Board of Commissioners?

Conduct a hearing determining whether or not the requested tax refunds should be granted. The Rosa's will present their request and County Attorney Scott Bennett and Tax Assessor Joel Benton will present their recommendation(s).

If this item requires funding, please describe:

The amount of the refund request recommended for approval is $2,064 and the amount of the refund request recommended for denial is $2,549.07. Funding is contingent on the Board's decision.

Has this issue come before the Commissioners in the past?	No	If so, when?	
Do you need audio-visual for the presentation?	No	Back-up Material Submitted?	No

STAFF USE ONLY

Approved by Finance	Yes	Reviewed by Legal	Yes
Approved by Purchasing	Yes	Approved by County Clerk	Yes
Administrator's Approval	Yes		

Staff Notes: