COUNTY DEPARTMENT AGENDA REQUEST

Department:	Tax Assessors	Presenter(s):	Joel T. Benton
Meeting Date:	Thursday, April 22, 2010	Type of Request:	Consent

Wording for the Agenda:

Approval of recommendations from the Assessors' Office regarding requests for 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. Such requests received by the Board of Commissioners are forwarded to the Tax Assessors' Office to be reviewed in detail and their findings are returned to the Board of Commissioners. The Board of Commissioners then takes an action to accept the recommendations on whether or not the County has erred. If it has, a refund or abatement is approved, up to the limits state law provides.

The Governing Authority (Board of Commissioners) is the only body empowered by state law to approve the issuance of a tax refunds or abatement.

Attached documents represent requests for refunds and the action being recommended.

What action are you seeking from the Board of Commissioners?

Approval of Recommendations on Refund Requests via the Consent Agenda.

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: