COUNTY DEPARTMENT AGENDA REQUEST

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

Wording for the Agenda:

Approval of staff's recommendations for the disposition of requests for property tax refunds.

Background/History/Details:

When a taxpayer feels that an error has occurred with respect to property 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. These requests are turned over to the Tax Assessors' Office in order to be reviewed in detail and recommendations are then forwarded to the Board of Commissioner's for their final disposition of said requests, since the Governing Authority is the only body which can by law grant a refund of property tax.

What action are you seeking from the Board of Commissioners?

Approve recommendations from staff for the disposition of requests for property tax refunds.

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:

Refund Requests	BOC		Pending			
Taxpayer	**Year(s)**	**Property**	**Basis for Request**	**Recommend**	**Reason**	**Amount**
Jones, Judith B.	2006 2007 2008 2009	Residential	On 03/31/10 taxpayer provided written statement that her homestead was removed in 2005 due to her husband's death and that she was not notified that she had to reapply for homestead	2006 Deny 2007 Approve 2008 Approve 2009 Approve	Per property records pulled from 2005 through 2009 Ms Jones did not have homestead exemptions from 2006 until the present. Due to her husband's death and the fact that his was the only signature on the Application for Homestead Tax Exemption the homestead exemptions were removed. As a result of her husband's death, Ms. Jones did receive a Certificate of Order of Year's Support and did not pay real property tax in 2005. However, there is no evidence that Ms. Jones was notified that she was must reapply for her homestead exemptions in 2006, therefore we are recommending that she be granted a refund for these exemptions for 2007, 2008 and 2009.	2006 $90.28 2007 $85.05 2008 $86.76 2009 $ 86.51
New Hope United Methodist Church	2009	Exempt	Taxpayer requesting exempt status and refund for prior Year 2009 in which taxes were paid	2009 Deny	Request for exempt status was made to the BOA on March 28, 2010. BOA approved exempt status for 2010, but denied exemption for prior year 2009. If an entity qualifies for exempt status, it becomes exempt from taxation from the date of the request forward, only.	2009 $1,625.35
Number of Requests	**5**					
Number of Recommended Approvals	**3**					
Number of Denials	**2**					
Amount Requested	**$1,973.95**					
Amount Recommended to Refund	**$258.32**					