# COUNTY DEPARTMENT AGENDA REQUEST

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| Department: | Tax Assessors | Presenter(s): | Joel T. Benton |
| Meeting Date: | Thursday, November 18, 2010 | Type of Request: | Consent |

Wording for the Agenda:

Approval of staff's recommendation for the disposition of tax refund requests submitted by taxpayers in accordance with O.C.G.A. 48-5-380.

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 forwarded to the Tax Assessors' Office in order to be reviewed in detail. After the evaluation of the request, a recommendation for the disposition of each request is then forwarded to the Board of Commissioners for their final action.

What action are you seeking from the Board of Commissioners?

Approval of recommendations regarding requests from taxpayers for refunds, as submitted 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).

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| 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

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

Staff Notes: