COUNTY DEPARTMENT AGENDA REQUEST

Department:	Tax Assessors	Presenter(s):	Joel T. Benton
Meeting Date:	Thursday, May 26, 2011	Type of Request:	Consent

Wording for the Agenda:

Approval of recommendations from the Tax Assessor's 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. 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.

What action are you seeking from the Board of Commissioners?

Approval of recommendations from the Tax Assessor's Office regarding requests for 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**
ROCLAD Enterprises (07-04-014)	2009 2010	Residential	Taxpayer requesting refund for land that was condemned by the County	2009 - Deny 2010 - Approve	On Feburary 18, 2009 the County condemned approvimately 5.4 acres of Parcel 07-04-014 for public use.	2009 - $619.78 2010 - $585.07
Athena Schwantes (05-1910-023)	2007 2008 2009 2010	Residential	In 2006, Mrs. Schwantes' husband, a firefighter, died while on duty. In 2007 a new law was passed that provided for a total exemption from all state and local ad valorem taxes for surviving spouses of firefighters kiled in the line of duty. Mrs. Schwantes declares that she inquired about this exemption with the Tax Commissioner's office in 2007.	2007 - Deny 2008 - Deny 2009 - Deny 2010 - Deny	Taxpayer requesting refund due to husband (firefighter) being killed in the line of duty per OCGA 48-5-48.4. Affidavit signed on January 12, 2011. Homestead Exemption application signed on November 12, 2008 for the following 2009 tax year.	2010 - $3,550.61 2009 - $5,366.61 2008 - $5,523.29 2007 - $5,267.91
Number of Requests	**6**					
Number of Recommended Approvals	**1**					
Number of Denials	**5**					
Total Amount Requested	**$20,913.27**					
Amount Recommended to Refund	**$20,328.20**					