COUNTY AGENDA REQUEST

Department:	Tax Assessors	Presenter(s):	Joel T. Benton
Meeting Date:	Thursday, December 12, 2013	Type of Request:	Consent

Wording for the Agenda:

Approval of the disposition of tax refunds as recommended by the Tax Assessor's Office.

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 the disposition of tax refunds as recommended 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).

Has this request been considered within the past two years?	Yes	If so, when?	Periodically through the year(s)
Is Audio-Visual Equipment Required for this Request?*	No	Backup Provided with Request?	Yes

**** All audio-visual material must be submitted to the County Clerk's Office no later than 48 hours prior to the meeting. It is also your department's responsibility to ensure all third-party audio-visual material is submitted at least 48 hours in advance.***

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

Staff Notes:

Refund Requests	BOC		Pending			
Taxpayer	**Year(s)**	**Property**	**Basis for Request**	**Recommend**	**Reason**	**Amount**
Ferrell, Darrell & Pam 04-2201-014	2010 2011 2012 2013	Residential	Taxpayer only ownes 5.024 acres. County records showed 6 acres	Approve	Taxpayer has been taxed in error for .976 additional acres	2010 - $221.87 2011 - $216.87 2012 - $195.79 2013 - $196.23
Thompson, Suellen B. & Earnest C. 05-46- 028	2010 2011 2012 2013	Residential	Taxpayer only ownes 5.48 acres. County records showed 6.4 acres	Approve	Taxpayer has been taxed in error for .92 additional acres	2010 - $77.64 2011 - $77.52 2012 - $68.46 2013 - $69.33
Tilwin Properties, Inc. 07-3610-002	2012	Commercial	Taxpayer request sale price for 2011	Approve	Tax Assessors are required by law to match sales price for following year.	2012 - $769.54
Total Amount Requested	**$1,893.25**					
Number of Recommended Approvals	**9**					
Number of Denials	**0**					
Amount Recommended to Refund	**$1,893.25**					