# COUNTY AGENDA REQUEST

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| Department: | Tax Assessors | Presenter(s): | Joel T. Benton |
| Meeting Date: | Thursday, December 11, 2014 | Type of Request: | Consent |

Wording for the Agenda:

Approval of the disposition of tax refunds, in an aggregate amount of $486.09, 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, in an aggregate amount of $486.09, 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).

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| 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.***

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| Approved by Finance | Yes | Reviewed by Legal | No |
| Approved by Purchasing | Not Applicable | County Clerk's Approval | Yes |
| Administrator's Approval | | | |

Staff Notes:

| Refund Requests | BOC | | 12.11.2014 | | | |
|---|---|---|---|---|---|---|
| **Taxpayer** | **Year(s)** | **Property** | **Basis for Request** | **Recommendation** | **Reason** | **Amount Per Year** |
| Ikon Office Solutions Inc (P2002-2141) | 2012 (Partial) (Bill # 2012-51654) | Leasing | Ricoh USA, Inc. (f.k.a. IKON Office Solutions Inc.) is requesting a refund for the taxes paid on assets that were reported in error. These assets were sold to GE Capital Information Tech Solutions Inc. in late 2011. | Approve | GE Capital Information Tech Solutions Inc. reported the acquired assets on their 2012 PT50P (P1994-0422)and tax bill (2012-51316) is paid. Appraiser verified the assets are the same by matching manufactured and configured serial numbers as well as lessee name and location of lessee. | $77.89 |
| Ikon Office Solutions Inc (P2002-2142) | 2012 (Partial) (Bill #2012-51655) | Leasing | Ricoh USA, Inc. (f.k.a. IKON Office Solutions Inc.) is requesting a refund for the taxes paid on assets that were reported in error. These assets were sold to GE Capital Information Tech Solutions Inc. in late 2011. | Approve | GE Capital Information Tech Solutions Inc. reported the acquired assets on their 2012 PT50P (P1994-0421) and tax bill is paid (2012-51315). Appraiser verified the assets are the same by matching manufactured and configured serial numbers as well as lessee name and location of lessee. | $408.20 |
| Walker, Joseph 05-2904-004 | 2011 2012 2013 (Partial) | Residential | Taxpayer came in stating we did not have his parcel identified correctly for flood plain area and appealed his value. The BOE set his value at $4400. He is requesting a refund for tax years 2011, 2012 and 2013. Our records have been corrected for tax year 2014 and going forward. | Deny | Taxpayer has been sent an assessment notice each year and did not appeal the value. He brought in new flood maps for tax year 2014. Our records have been corrected for tax year 2014 and forward. | 2011 - $342.64<br>2012 - $131.37<br>2013 - $131.66 |
| **Total Number Requested** | **3** | | | | | |
| **Total Amount Requested** | **$1,091.76** | | | | | |
| **Total Number Approved** | **2** | | | | | |
| **Total Amount Recommended for Approval** | **$486.09** | | | | | |