

Robyn A. Crittenden
State Revenue Commissioner



Frank M. O'Connell
Deputy State Revenue Commissioner

Georgia Department of Revenue
Office of the General Counsel
1800 Century Boulevard, N.E., Suite 15107, Atlanta, Georgia 30345

March 22, 2022

VIA: First Class Mail and Email

[REDACTED]

RE: Intangible Recording Tax Protest and Claim for Refund for Security Deed, dated [REDACTED] recorded with the [REDACTED] granted to Mortgage Electronic Registration Systems, Inc. ("MERS"), as nominee for [REDACTED] ("Lender"), by [REDACTED] ("Borrower"); [REDACTED]

Dear [REDACTED]:

The Department of Revenue has carefully considered your Protest of Proposed Assessment and letter dated 10/6/2020 related to the above-mentioned recording. The Department has determined that the intangible recording tax was not paid under protest at the time of filing the instrument as required under O.C.G.A. § 48-6-76. Moreover, your request for refund is untimely under the statute. Accordingly, your request for refund is denied. A copy of this letter is being mailed to the Hall County Clerk of Superior Court.

As specified in O.C.G.A. § 48-6-76(a), a written protest must be filed at the time of payment of the intangible recording tax in order for the collecting officer to make a conditional collection of the payment. The conditional collection is significant because, as explained in O.C.G.A. § 48-6-76(b), the funds received under protest are deposited into a special escrow account until the protest is resolved. The statutory requirement that a protest must be filed at the time of payment is reiterated on the Protest and Claim for Refund forms. Based on the documentation you provided and county property records, payment was not made under protest for the above-mentioned instrument.

As specified in O.C.G.A. § 48-7-6(c), a taxpayer "making a payment under written protest may file at any time within 30 days after the date of payment a claim for refund of the protested amount . . ." In this matter, the letter requesting a refund was submitted more than thirty days past when the intangible recording tax was paid.

Please be advised that any taxpayer whose Protest and Claim for Refund is denied, in whole or in part, has the right to bring an action for refund of the amount so claimed and not approved against the

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collecting officer who received the payment and recorded the instrument. The action may be filed in either Superior Court of the county in which the instrument was recorded or in the Georgia Tax Tribunal no later than 60 days from the date of the denial and service pursuant to law.

Sincerely,



Dominick Capotosto
Deputy General Counsel
Georgia Department of Revenue

cc: [REDACTED] Clerk of Superior Court