



Bart L. Graham  
Commissioner

State of Georgia  
**Department of Revenue**  
Administrative Division - Tax Law & Policy  
Suite 15311  
1800 Century Blvd.  
Atlanta, Georgia 30345-3205  
(404) 417-6649

Frank M. O'Connell  
Director

August 21, 2008

[REDACTED]

Re: Request for refund of Real Estate Transfer Tax per O.C.G.A. § 48-6-7 (tax erroneously paid) by [REDACTED] in the amount of [REDACTED] upon recording a Warranty Deed in [REDACTED] on June 24, 2008

Dear [REDACTED]

Pursuant to the above-captioned matter, on August 11, 2008, Tax Law and Policy received a formal request for refund of Real Estate Transfer Tax from [REDACTED] of [REDACTED]. The request for a refund in the amount of [REDACTED] has been reviewed and approved by Tax Law and Policy. Please issue the refund to:

[REDACTED]

Per the enclosed documents, [REDACTED] erroneously recorded a PT-61 and Warranty Deed with your county on June 24, 2008, in the amount of [REDACTED]. Upon realizing that the subject property was located in [REDACTED] the firm then re-recorded those documents correctly in [REDACTED] on July 28, 2008, and once again paid tax due in the amount of [REDACTED]. Claimant has submitted copies of both canceled checks evidencing the two payments and has also requested reimbursement of the original [REDACTED] that was paid in error.

Upon filing your August Real Estate Transfer Tax Collection Report (PL-65-RETT) with the Department, please take a "credit" for the amount of the refund and subtract the amount which represents the state's share.

  
Page Two

Thank you for your help and cooperation.

Sincerely,

*Reg Lansberry*

Reg Lansberry  
Tax Policy Analyst

cc: Frank M. O'Connell, Director, Tax Law and Policy

Enclosures