



Bart L. Graham
Commissioner

State of Georgia
Department of Revenue
Administrative Division - Tax Law & Policy
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Atlanta, Georgia 30345-3205
(404) 417-6649

Frank M. O'Connell
Director

April 16, 2009

[REDACTED]

Re: Claim for Refund of Real Estate Transfer Tax per O.C.G.A. § 48-6-7(a) in the amount of [REDACTED] paid upon recording a Deed Under Power Of Sale with the Clerk of Superior Court, [REDACTED] on April 1, 2008. Parties are [REDACTED] (Grantors) and [REDACTED] (Grantee)

Dear [REDACTED]

Pursuant to the above-captioned matter, on January 20, 2009, Tax Law and Policy received a formal request for a refund of Real Estate Transfer Tax from [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]

Based upon the documents submitted, it has been demonstrated to the Department's satisfaction that the "Deed Under Power of Sale" recorded on April 1, 2008, meets the requirements for a statutory exemption from payment of tax as set forth in O.C.G.A. § 48-6-2(a)(7.1).

Upon filing your March Real Estate Transfer Tax Collection Report with the Department's Local Government Services Division, please take a "credit" for the amount of the refund and subtract the amount which represents the state's portion.

[REDACTED]

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Thank you for your help and cooperation.

Sincerely,

Reg Lansberry

Reg Lansberry
Tax Policy Analyst

cc: [REDACTED]

Enclosures