



State of Georgia

Department of Revenue

Suite 15300

1800 Century Boulevard

Atlanta, Georgia 30345

(404) 417-2100

February 19, 2008

Bart L. Graham  
Commissioner

[REDACTED]

Re: Intangible Recording Tax Protest per O.C.G.A. § 48-6-76 in the amount of [REDACTED] filed upon recording a Deed to Secure Debt with the Clerk of Superior Court, [REDACTED] on December 21, 2007. Parties are [REDACTED] (Grantor) and [REDACTED] (Grantee)

Dear [REDACTED]

I am in receipt of the documents that you sent by messenger on Friday, February 8, 2008, pursuant to the above-captioned matter. In reply to the request for a refund of intangible recording tax which your client, [REDACTED] feels was assessed and collected in error, the Department of Revenue does not have jurisdiction under law in your request. Per O.C.G.A. § 48-6-76, the Department can only consider a claim for refund of intangible recording tax when the tax has been paid under protest and a timely claim for refund is received.

A copy of this determination is being provided to the Clerk of Superior Court, [REDACTED] so that the amount currently being held in a special escrow account may be distributed in accordance with the statute.

Sincerely,

Bart L. Graham

BLG/RJL/mb

cc: Clerk of Superior Court, [REDACTED]