



State of Georgia

Department of Revenue

Administrative Division - Tax Law & Policy

Suite 15311

1800 Century Blvd.

Atlanta, Georgia 30345-3205

(404) 417-6649

Bart L. Graham
Commissioner

Frank M. O'Connell
Director

February 19, 2010

[REDACTED]

Re: Intangible Recording Tax Protest in the amount of [REDACTED] filed upon recording a Security Deed with the Clerk of Superior Court, [REDACTED] on December 30, 2009. Parties are [REDACTED] (Grantor) and [REDACTED] (Grantee)

Dear [REDACTED]

I received a copy of your intangible recording tax Protest from the Clerk of Superior Court, [REDACTED] on January 4, 2010. The following day, I sent you a letter with a Claim for Refund form. For your convenience, a copy of that letter is enclosed.

O.C.G.A. § 48-6-76(a) states that a Protest *must* be filed at the time a security instrument is recorded and tax (plus applicable penalty and interest) paid. Once the Protest is filed, the claimant then has thirty days to "perfect" the Protest by filing a Claim for Refund (O.C.G.A. § 48-6-76(c)).

This letter is to inform you that, due to no valid Claim for Refund being filed by the statutory thirty-day deadline, your Protest is now statute-barred. A copy of this letter is being provided to the Clerk of Superior Court, [REDACTED] so that the money collected and deposited into an escrow account in accordance with O.C.G.A. § 48-6-76(b) may be distributed according to law.

Sincerely,

Reg Lansberry
Reg Lansberry
Tax Policy Analyst

Enclosures
cc: Clerk of Superior Court, [REDACTED]