



Bart L. Graham
Commissioner

State of Georgia
Department of Revenue
Administrative Division - Tax Law & Policy
Suite 15311
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Atlanta, Georgia 30345-3205
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Frank M. O'Connell
Director

January 5, 2011

[REDACTED]

Re: Intangible Recording Tax Protest per O.C.G.A. § 48-6-76(a) in the amount of [REDACTED] paid upon recording a Security Deed with the Clerk of Superior Court, [REDACTED] on November 8, 2010. Parties are [REDACTED] (Grantor) and [REDACTED] (Lender)

Dear [REDACTED]

This letter is being sent as a follow-up to Tax Law and Policy's prior letter dated November 15, 2010. With respect to the above-captioned matter, Tax Law and Policy sent to you a Claim for Refund form. Our letter indicated that, in order to "perfect" the Protest that was filed with the Clerk of Superior Court, [REDACTED] a Claim for Refund had to be filed no later than thirty days from the date that the Protest was filed. O.C.G.A. § 48-6-76(c).

Because no Claim for Refund was received either by this office or the Clerk of Superior Court, [REDACTED] by the thirtieth day from the date that the Protest was filed, it is now considered to be null and void.

The Clerk of Superior Court, [REDACTED] is hereby permitted to remove the protested amount that was placed into a special escrow account and distribute it according to statute.

Sincerely,

Reg Lansberry
Reg Lansberry
Tax Policy Analyst

cc: Tim Mitchell, Manager, Tax Law and Policy
Clerk of Superior Court, [REDACTED]