



State of Georgia

Douglas J. MacBinnittie
Commissioner

Department of Revenue
Administrative Division – Office of Tax Policy
1300 Century Blvd., Suite 13311
Atlanta, Georgia 30343-3205
(404) 417-6649

Frank M. O'Connell
Director

May 9, 2013

[REDACTED]

Re: An Intangible Recording Tax Protest per O.C.G.A. § 48-6-76(a) in the amount of [REDACTED] paid upon recording a Multi-State Deed to Secure Debt, Security Agreement and Assignment of Leases and Rents with the Clerk of Superior Court, [REDACTED] on April 1, 2013. Parties are [REDACTED] (Grantor) and [REDACTED] (Grantee)

Dear [REDACTED]

In response to the above-captioned matter, a letter dated April 10, 2013, was sent to you by the Department which contained an official Claim for Refund form. The form cites O.C.G.A. § 48-6-76(c) which statutorily requires that in order to "perfect" a Protest of intangible recording tax, a Claim for Refund must be filed within 30 days from the date of the Protest.

Because neither the Department or the Clerk of Superior Court, [REDACTED] have received a timely filed Claim for Refund to perfect the Protest, which was due on or before May 1, 2013, this letter is being sent to notify you that the Protest is legally void.

The Clerk of Superior Court, [REDACTED] is hereby permitted to remove the protested amount from the special escrow account into which it was deposited in conformance with O.C.G.A. § 48-6-76(b) and distribute it in accordance with the statute.

Sincerely,

[REDACTED]

Reg Lansberry
Tax Policy Analyst

cc: Clerk of Superior Court, [REDACTED]