



State of Georgia

Lynnette T. Riley
Commissioner

Department of Revenue
Legal Affairs & Tax Policy
1800 Century Blvd., N.E., Suite 15107
Atlanta, Georgia 30345
(404) 417-6649

Frank M. O'Connell
Director

October 5, 2016

[REDACTED]

Re: A Real Estate Transfer Tax Claim for Refund per O.C.G.A. § 48-6-7(a) concerning a Joint Tenancy With Survivorship Warranty Deed erroneously recorded, with tax paid, in [REDACTED] Georgia, on July 20, 2016. The subject property is located in [REDACTED] Georgia. Amount of refund sought is [REDACTED]

Dear [REDACTED]

Pursuant to the above-captioned matter, Commissioner Riley has received a formal request for refund of Real Estate Transfer Tax from claimant [REDACTED]. Upon review, the request, dated September 12, 2016, which seeks a refund in the amount of [REDACTED] has been approved by Legal Affairs & Tax Policy in accordance with O.C.G.A. § 48-6-7(c). Accordingly, please issue the refund to:

[REDACTED]

The claimant has submitted a file-stamped copy of a "Joint Tenancy With Survivorship Warranty Deed" that was erroneously recorded with your office on July 20, 2016, along with a PT-61 form. At that time, they paid [REDACTED] in transfer tax.

When the claimant realized the subject property was located in [REDACTED] Georgia, they subsequently recorded both documents with the Clerk of Superior Court, [REDACTED] on August 16, 2016, and again paid [REDACTED] in transfer tax. Claimant has submitted copies of canceled checks evidencing the payments made to both [REDACTED] and [REDACTED] counties.

[REDACTED]
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Upon filing your next Real Estate Transfer Tax Collection Report (PL65-RETT) with the Department, please take a "credit" for the amount of the refund and subtract the amount which represents the state's share.

Thank you for your help and cooperation.

Sincerely,


Frank M. O'Connell

cc: [REDACTED]

FOC/RJL/me