



Department of Revenue
State of Georgia

410 Trinity-Washington Building
Atlanta, Georgia 30334
(404) 656-4015

T. Jerry Jackson
Commissioner

January 17, 2001

[REDACTED]

RE: Request for Refund of Intangible Recording Taxes pursuant to O.C.G.A. 48-6-76 By [REDACTED] Dated January 5, 2001

I have reviewed your request for a refund of intangible recording tax paid when the security deed between [REDACTED] and [REDACTED] and [REDACTED] was erroneously recorded in [REDACTED] on July 10, 2000. With respect to your request for a refund pursuant to O.C.G.A. 48-6-76, it is my determination that:

Your request for a refund of the intangible recording tax paid to [REDACTED] is denied. O.C.G.A. 48-6-76 provides in pertinent part that the taxpayer may file a claim for a refund at any time within 30 days of the date of payment of the tax. Therefore, the latest date on which your claim should have been filed was August 10, 2000. You did not request a refund until January 5, 2001.

Very truly yours,

T. Jerry Jackson

TJJ/JWM/jt