



Department of Revenue  
State of Georgia

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

T. Jerry Jackson  
Commissioner

November 22, 2000

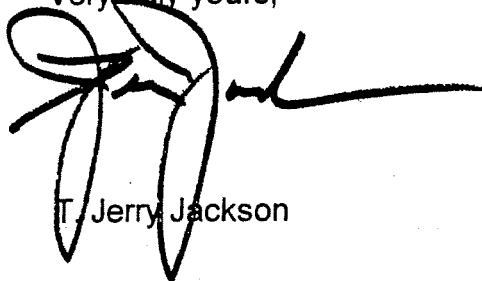
[REDACTED]

RE: Request for Refund of Intangible Recording Taxes pursuant to O.C.G.A. 48-6-76; Deed erroneously recorded in [REDACTED] by [REDACTED]. Deed should have been recorded in [REDACTED] where real property is located.

Dear [REDACTED]:

In reply to your request pursuant to O.C.G.A. 48-6-76 for a refund of intangible recording tax paid in [REDACTED] it is my determination based on your letter of March 28, 2000 and accompanying documents that your request for a refund is denied. O.C.G.A. 48-6-76 provides in pertinent part that the taxpayer may file a written request for a refund of the erroneously paid tax at any time within 30 days of the date the tax was collected.

Very truly yours,



T. Jerry Jackson

TJJ/JWM/jt