



Department of Revenue
State of Georgia

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

T. Jerry Jackson
Commissioner

December 20, 2000

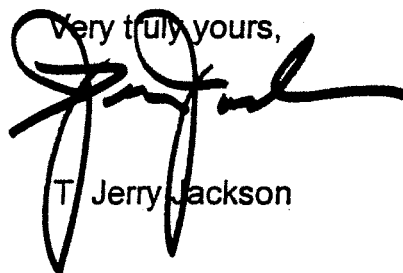
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

RE: Request for Refund of Intangible Recording Taxes pursuant to O.C.G.A.
48-6-76 By [REDACTED] Dated October 9, 1998

Dear [REDACTED]:

I have reviewed your request for a refund of intangible recording tax when a security deed was erroneously filed in [REDACTED] rather than [REDACTED]. 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 in [REDACTED] is denied. O.C.G.A. 48-6-76 provides in pertinent part that the taxpayer must may file a claim for a refund at any time within 30 days after the date of the payment of the tax.

Very truly yours,

T. Jerry Jackson

TJJ/JWM/jt