



Bart L. Graham
Commissioner

State of Georgia
Department of Revenue

Suite 15300
1800 Century Boulevard
Atlanta, Georgia 30345
(404) 417-2100

October 18, 2005

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

Re: Protest and Claim for Refund of Intangible Recording Tax Penalty and Interest paid on August 19, 2005, totaling [REDACTED] when recording a Security Deed between [REDACTED] (Seller) and [REDACTED] (Buyers) dated October 10, 2000.

Dear [REDACTED]

I have carefully considered your Protest and Claim for Refund of Intangible Recording Tax Penalty and Interest paid to Office of Clerk Superior Court, [REDACTED] when you recorded a Security Deed between the parties on August 19, 2005. Your protest dated August 18, 2005, and accompanying supporting documentation were all considered. It is my determination that your Protest and Claim for Refund of Intangible Recording Tax Penalty and Interest totaling [REDACTED] is denied. The amount may not be refunded.

The proximate cause for the failure to timely record the instrument between the parties was failure to exercise proper diligence, rather than inadvertence or ignorance of the law. Having an adequate system of follow-up could have prevented the assessment of penalty and interest.

A copy of this determination is being provided to Office of Clerk Superior Court, [REDACTED]
[REDACTED]

Sincerely,

Bart L. Graham

BLG/RJL/mb

cc: Office of Clerk Superior Court [REDACTED]