



Walt L. Graham  
Commissioner

State of Georgia  
Department of Revenue

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

November 29, 2005

[REDACTED]

Re: Protest and Claim for Refund of [REDACTED] of Intangible Recording Tax when recording a Deed to Secure Debt with the Clerk of Superior Court, [REDACTED] on October 27, 2005

Dear [REDACTED]

I have carefully considered your Protest and Claim for Refund of Intangible Recording Tax in the amount of [REDACTED] when you recorded a Deed to Secure Debt on October 27, 2005, with the Clerk of Superior Court, [REDACTED]. Your protest and accompanying supporting documentation were all considered. It is my determination that your Protest and Claim for Refund of Intangible Recording Tax in the amount of [REDACTED] is denied.

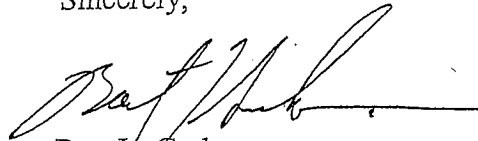
O.C.G.A. § 48-6-76 sets forth a comprehensive method for filing a legal Protest and Claim for Refund of Intangible Recording Tax. Under Georgia law, this statute is deemed controlling; therefore its requirements must be strictly construed. As part of the documentation that you submitted, there is no evidence that any money for payment of intangible recording tax was paid to [REDACTED] at the time the Protest was filed. O.C.G.A. § 48-6-76(b) states, in pertinent part, that a collecting officer receiving a payment under written protest . . . shall hold the protested amount as a special escrow fund for the purposes provided in this article.

The collecting official in [REDACTED] was not able, as required by statute, to place any funds into a special escrow fund because no Intangible Recording Tax was paid on October 27, 2005. The requirements set forth in O.C.G.A. § 48-6-76 were not met.

[REDACTED] 2

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

Sincerely,



Bart L. Graham

BLG/RJL/mb

cc: Clerk of Superior Court, [REDACTED]